AGENDA

Ordinary Council Meeting

I HEREBY give NOTICE that an Ordinary Council Meeting will be held on:

26 August 2026

Shire of Victoria Plains

Council Chambers, Calingiri

AND

via E-Meeting Protocol

Commencing – 2:00 PM

DISCLAIMER:

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

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

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

Recording of Meeting

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

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

E – Disclaimer

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

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

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

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

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

Follow the Presiding Member's directions and rulings;

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

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

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

CONTENTS

AGENDA

Ordinary Council Meeting of the Victoria Plains Shire Council

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

on Wednesday 26 August 2026 commencing at 2.00 PM

1. DECLARATION OF OPENING

1.1 Opening

1.2 Announcements by Shire President

2. REMOTE ATTENDANCE BY ELECTED MEMBERS

THAT:

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

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

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

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

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

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

APPROVAL TO ATTEND AND DECLARATION OF CONFIDENTIALITY

THAT:

3. RECORD OF ATTENDANCE

Members present

Staff attending

Apologies

Approved leave of absence N/A

Visitors

Members of the public

4. DISCLOSURES OF INTEREST

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

Type Item Person / Details

5. PUBLIC QUESTION TIME

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

5.1 Public Questions with Notice

5.2 Public Questions Without Notice

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6. PRESENTATIONS AND DEPUTATIONS

6.1 Presentations

6.2 Deputations

7. APPLICATIONS FOR LEAVE OF ABSENCE

8. MINUTES OF MEETING

Officer Recommendation

That the minutes of the Ordinary Council Meeting held **29 July 2026** as circulated, be **CONFIRMED** as a true and correct record.

9. REPORTS REQUIRING DECISION

9.1 Accounts for Endorsement – July 2026

File Reference	
Report Date	17/08/2026
Applicant/Proponent	Nil
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Katrina Humphries – Creditors Officer
Senior Officer	Colin Ashe – Deputy Chief Executive Officer
Authorised by	Colin Ashe – Deputy Chief Executive Officer
Attachments	1. Accounts for Endorsement July 2026 - Page 11

PURPOSE

This item presents the attached List of Accounts Paid, under delegated authority for July 2026.

BACKGROUND

As per Local Government Act and Financial Management Regulations.

COMMENT

Each month Council is to be advised of payments made during the preceding month, the amount, the payee, date and reason for payment. Council should note the new format of the listing in order to minimise the risk of hacking details of cyber criminals.

CONSULTATION

DCEO

STATUTORY CONTEXT

Local Government Act 1995 –

- s.6.8(2)(b) – expenditure is to be reported to the next ordinary meeting of Council

Local Government (Finance) Regulations 1996 –

- r.13 Payments for municipal fund or trust fund
  (1) the Chief Executive Officer is to provide a list of accounts paid from the Municipal fund or Trust fund, a list of all accounts paid each month showing for each account paid –
    a) The payee's name
    b) The amount of the payment
    c) The date of the payment
    d) Sufficient information to identify the transaction
  (2) the listing to be presented to the Council at the next ordinary meeting of Council after preparation.

CORPORATE CONTEXT

Delegations Register –

- 3.2 – Municipal Fund and Trust Fund – Payments from Bank Accounts
    - CEO authorised, subject to conditions
    - Compliance with legislation and procedures
    - Minimum of 2 signatories with varying level of authorisation

Strategic Business Plan/Corporate Business Plan

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

Strategic Priority 4.3 is relevant as part of sound financial management policies

Delegation

NIL

Policy Implications

3.1 Purchasing Framework

Other Corporate Document

NIL

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Compliance	Extreme (5) Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire/Officers	Unlikely (2) The event could occur at some time	High (10)	Senior Management Team / CEO Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Policies and processes including preparation by Finance staff and two-step process for payment will ensure that the residual risk is moderate.

FINANCIAL IMPLICATIONS

All payments are in accordance with Council's adopted budget.

VOTING REQUIREMENTS

Absolute majority required: No

Officer Recommendation

That the **PAYMENTS** made for July 2026 from the Municipal Bank Account as per attached listing and summarised below, be **ENDORSED:**

Payment Type	References from - to	$ Amount
Creditor EFT Payment**	EFT00079 - EFT00080	539,938.05
Direct Debit Payment**	PPIN03754 – PPIN03870 DD00057; DD00058; DD00059 100001138	71,592.33
Credit Card	PPIN03799	1,240.38
	PPIN03800	35.65
	PPIN03801	384.00
	PPIN03802	7,381.38
Salaries and Wages EFT	PE03/06/2026;PE17/06/26	124,403.75
Petty Cash Cheque		-
Trust Payments		-
	TOTAL	**744,975.54**

Local Spending	$	%
Local Supplier	64,931.58	8.72%
Payroll	124,403.75	16.70%
Total	**189,335.33**	**25.41%**

For _____ / Against _____

Reference Number	Payment Number	Posting Date	Vendor No.	Vendor Name	Amount
1	EFT00081	14/07/2026	1022	Australian Local Government Association (ALGA)	2,310.00
2	EFT00081	14/07/2026	1048	Wheatbelt Business Network	220.00
3	EFT00081	14/07/2026	106	Stewart & Heaton Clothing Co	391.06
4	EFT00081	14/07/2026	1124	Tourism Council Western Australia Ltd	1,870.00
5	EFT00081	14/07/2026	116	IT Vision Australia Pty Ltd	6,682.23
6	EFT00081	14/07/2026	120	Western Australia Local Government Association (WALGA)	715.00
7	EFT00081	14/07/2026	1225	Bolgart Sports Club Inc	2,916.00
8	EFT00081	14/07/2026	125	ARM Security	236.94
9	EFT00081	14/07/2026	1317	Quality Press	973.50
10	EFT00081	14/07/2026	1362	Coerco Engineered Poly Products	12,254.22
11	EFT00081	14/07/2026	14	Australian Service Union WA	26.50
12	EFT00081	14/07/2026	142	Fitzgerald Strategies	5,560.00
13	EFT00081	14/07/2026	1626	Rajaford Pty Ltd (Calingiri Traders)	395.97
14	EFT00081	14/07/2026	1658	RSM Australia Pty Ltd (atf Birdanco Practice Trust Trading as RSM)	1,138.50
15	EFT00081	14/07/2026	1663	St John Ambulance Western Australia Ltd (Belmont)	655.00
16	EFT00081	14/07/2026	1878	Katrina Humphries	45.32
17	EFT00081	14/07/2026	1941	Salary Packaging Australia Pty Ltd	1,361.19
18	EFT00081	14/07/2026	1965	CouncilFirst (Open Systems Technology Pty Ltd t/as)	22,482.90
19	EFT00081	14/07/2026	1994	Toodyay Building & Maintenance Services	25,086.00
20	EFT00081	14/07/2026	1995	Well Done International Pty Ltd	297.52
21	EFT00081	14/07/2026	2003	Tree Tech Australia	1,296.00
22	EFT00081	14/07/2026	2037	Whitney Consulting	4,948.90
23	EFT00081	14/07/2026	2145	Maaman Marra Boodjar	425.00
24	EFT00081	14/07/2026	2167	Gordon Houston	4,400.00
25	EFT00081	14/07/2026	219	Shire of Chittering	476.85
26	EFT00081	14/07/2026	2257	Shire of Victoria Plains - CBA	46,431.67
27	EFT00081	14/07/2026	2268	Murphy Stone Group (T/A Murphy Stone Supply)	5,689.99
28	EFT00081	14/07/2026	2275	Sun City Print & Signs	858.00
29	EFT00081	14/07/2026	2276	Metric Fencing T/as Metric Industries Pty Ltd	9,513.00
30	EFT00081	14/07/2026	2277	Bank of I.D.E.A.S	399.00
31	EFT00081	14/07/2026	233	BOC Limited	46.43
32	EFT00081	14/07/2026	269	Flick Anticimex Pty Ltd	471.89
33	EFT00081	14/07/2026	29	Local Government Professionals Australia WA	1,410.00
34	EFT00081	14/07/2026	311	Local Health Authorities Analytical Committee (LHAAC)	420.74
35	EFT00081	14/07/2026	337	Lachy's Fencing (LR & NJ McInnes T/as)	1,320.00
36	EFT00081	14/07/2026	52	Avon Waste	3,532.23
37	EFT00081	14/07/2026	529	Wallis Computer Solutions	231.00
38	EFT00081	14/07/2026	55	Landgate	27.90
39	EFT00081	14/07/2026	555	JLT Risk Solutions	25,821.03
40	EFT00081	14/07/2026	594	Dun Direct Pty Ltd	4,492.27
41	EFT00081	14/07/2026	63	Australia Post	202.84
42	EFT00081	14/07/2026	648	Officeworks	248.46
43	EFT00081	14/07/2026	78	Team Global Express Pty Ltd	72.73
44	EFT00081	14/07/2026	893	Thomas Culverwell	300.00
45	EFT00081	14/07/2026	91	Bolgart Rural Merchandise	2,220.69
46	EFT00081	14/07/2026	950	Topp Dogg	149.93
47	EFT00081	14/07/2026	99	Country Copiers	33.75
48	EFT00083	30/07/2026	1091	AD Engineering International Pty Ltd	7,502.00
49	EFT00083	30/07/2026	1093	Market Creations Agency Pty Ltd	15,774.00
50	EFT00083	30/07/2026	120	Western Australia Local Government Association (WALGA)	682.00
51	EFT00083	30/07/2026	1309	Ramm Software Pty Ltd (Thinkproject)	11,208.34
52	EFT00083	30/07/2026	1323	Ampac Debt Recovery (wa) Pty Ltd	1,434.00
53	EFT00083	30/07/2026	1367	Regional Development Australia Wheatbelt WA	550.00
54	EFT00083	30/07/2026	14	Australian Service Union WA	55.00
55	EFT00083	30/07/2026	1762	Rural Infrastructure Services	2,728.80
56	EFT00083	30/07/2026	1772	Avon Valley Windscreens	1,386.00
57	EFT00083	30/07/2026	1801	Fraser Onsite	13,001.02
58	EFT00083	30/07/2026	1880	Canine Control	2,801.46

59	EFT00083	30/07/2026	1941	Salary Packaging Australia Pty Ltd	1,361.19
60	EFT00083	30/07/2026	1965	CouncilFirst (Open Systems Technology Pty Ltd t/as)	59.20
61	EFT00083	30/07/2026	2036	Knewjen Hire Pty Ltd	750.00
62	EFT00083	30/07/2026	2093	Perth Regional Tourism Organisation Inc	1,925.00
63	EFT00083	30/07/2026	2132	Speciale Smash Repairs	300.00
64	EFT00083	30/07/2026	2145	Maaman Marra Boodjar	121.00
65	EFT00083	30/07/2026	2162	Bushfire Protection Australia	440.00
66	EFT00083	30/07/2026	2167	Gordon Houston	7,700.00
67	EFT00083	30/07/2026	2195	Telstra Limited	374.00
68	EFT00083	30/07/2026	2208	CQ Comms Pty Ltd (Outback Comms)	575.00
69	EFT00083	30/07/2026	2240	Component6 PTY LTD	2,200.00
70	EFT00083	30/07/2026	2269	Focus Consulting WA Pty Ltd	5,500.00
71	EFT00083	30/07/2026	2279	Souwest Metals Pty Ltd	900.27
72	EFT00083	30/07/2026	29	Local Government Professionals Australia WA	630.00
73	EFT00083	30/07/2026	407	Moora Glass Service	660.00
74	EFT00083	30/07/2026	52	Avon Waste	2,234.70
75	EFT00083	30/07/2026	55	Landgate	76.40
76	EFT00083	30/07/2026	553	LGISWA	10,636.66
77	EFT00083	30/07/2026	59	Malts Contracting	10,801.25
78	EFT00083	30/07/2026	594	Dun Direct Pty Ltd	14,704.01
79	EFT00083	30/07/2026	627	Western Irrigation Pty Ltd	181,605.60
80	EFT00082	15/07/2026	17	Australian Taxation Office	38,203.00
81	PPIN03799	2/07/2026	1065	Shire of Victoria Plains - Credit Card	1,240.38
82	PPIN03800	2/07/2026	1065	Shire of Victoria Plains - Credit Card	35.65
83	PPIN03801	2/07/2026	1065	Shire of Victoria Plains - Credit Card	384.00
84	PPIN03802	2/07/2026	1065	Shire of Victoria Plains - Credit Card	7,381.38
85	PPIN03854	2/07/2026	140	Water Corporation	2,188.95
86	PPIN03855	2/07/2026	140	Water Corporation	1,129.64
87	PPIN03870	3/07/2026	140	Water Corporation	213.85
88	PPIN03753	1/07/2026	1421	Shire of Victoria Plains (Department of Transport)	102.80
89	PPIN03803	3/07/2026	1421	Shire of Victoria Plains (Department of Transport)	192.80
90	PPIN03806	8/07/2026	1421	Shire of Victoria Plains (Department of Transport)	3,078.60
91	PPIN03807	9/07/2026	1421	Shire of Victoria Plains (Department of Transport)	55.25
92	PPIN03808	10/07/2026	1421	Shire of Victoria Plains (Department of Transport)	103.40
93	PPIN03810	13/07/2026	1421	Shire of Victoria Plains (Department of Transport)	797.65
94	PPIN03811	14/07/2026	1421	Shire of Victoria Plains (Department of Transport)	379.15
95	PPIN03812	15/07/2026	1421	Shire of Victoria Plains (Department of Transport)	1,293.10
96	PPIN03813	16/07/2026	1421	Shire of Victoria Plains (Department of Transport)	213.80
97	PPIN03814	16/07/2026	1421	Shire of Victoria Plains (Department of Transport)	276.30
98	PPIN03815	16/07/2026	1421	Shire of Victoria Plains (Department of Transport)	74.00
99	PPIN03871	17/07/2026	1421	Shire of Victoria Plains (Department of Transport)	283.70
100	PPIN03817	20/07/2026	1421	Shire of Victoria Plains (Department of Transport)	1,237.50
101	PPIN03865	22/07/2026	1421	Shire of Victoria Plains (Department of Transport)	48.00
102	PPIN03827	23/07/2026	1421	Shire of Victoria Plains (Department of Transport)	741.80
103	PPIN03869	29/07/2026	1421	Shire of Victoria Plains (Department of Transport)	32.00
104	PPIN03864	31/07/2026	1421	Shire of Victoria Plains (Department of Transport)	180.15
105	PPIN03856	14/07/2026	18	Synergy	666.82
106	PPIN03857	27/07/2026	18	Synergy	1,437.70
107	PPIN03859	28/07/2026	18	Synergy	144.25
108	PPIN03863	29/07/2026	18	Synergy	1,749.73
109	PPIN03826	23/07/2026	2	Western Australian Treasury Corporation	4,092.92
110	PPIN03852	17/07/2026	20	Telstra Corporation Ltd	942.43
111	PPIN03853	1/07/2026	20	Telsta Corporation Ltd	2,361.73
112	PPIN03858	28/07/2026	2121	Ricoh Australia Pty Ltd	214.50
113	PPIN03752	1/07/2026	2227	Commonwealth Bank	241.65
114	PPIN03754	2/07/2026	2227	Commonwealth Bank	121.23
115	PPIN03866	15/07/2026	2227	Commonwealth Bank	34.69
116	PPIN03867	15/07/2026	2227	Commonwealth Bank	21.12
117	PPIN03868	15/07/2026	2227	Commonwealth Bank	6.00
118	PPIN03816	20/07/2026	2227	Commonwealth Bank	90.00

119	1000001138	21/07/2026	2281	Department of Transport and Major Infrastructure	**11,018.70**
120	DD00057	1/07/2026	V0001	SuperStream Clrg House Vendor	**11,539.83**
121	DD00058	15/07/2026	V0001	SuperStream Clrg House Vendor	**12,186.89**
122	DD00059	29/07/2026	V0001	SuperStream Clrg House Vendor	**12,099.70**
123	PJ001811	15/07/2026		Shire of Victoria Plains - Payroll	**62,549.77**
124	PJ001870	29/07/2026		Shire of Victoria Plains - Payroll	**61,853.98**
				TOTAL PAID JULY 2026	**744,975.54**

9.2 Monthly Financial Statements - July 2026

File Reference	
Report Date	18 Aug 2026
Applicant/Proponent	Shire of Victoria Plains
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. Monthly Financial Statements - Jul 26 – Page 18

PURPOSE

To receive the monthly financial statements for the period ending 31 Jul 2026.

BACKGROUND

Section 6.4 of the Local Government Act 1995 requires a Local Government to prepare financial reports.

The Local Government (Financial Management) Regulations 34 & 35 set out the form and content of the financial reports which have been prepared for the periods as above and are presented to Council for approval.

COMMENT

The shire commenced the new financial year 20256-27 with an unaudited surplus of $628,872 essentially due to:

- Higher than expected Grants Commission pre-payment.
- Subdivision cost recovery.
- Fiscal responsibility in managing the 25-26 budget, finding savings and offsets where necessary.

This has allowed the shire continue operations with a positive cashflow and not have to utilise the overdraft as has been the case in previous years. As rate and other income is not expected to be deposited into the bank account until Sep 26, it should be expected this surplus of $405,013 as at 31 Jul 26 will continue to reduce in Aug 26.

NOTES TO ACCOUNT

The following presents a summary and analysis of the key points in the Jul 26 Financial Statements.

Note 1 Net Current Funding Position:

This reflects the liquidity of the shire, calculated as current assets less current liabilities, aligning with the Statement of Financial Activity (Rate Setting Statement) amounting to $405,013 meaning the shire can meet its short term obligations (liabilities).

Note 2 Cash and Financial Assets:

The current total cash position balance is $4,146,471 with an Unrestricted Municipal Bank Balance of $353,591 and $3,792,881 in Restricted Funding, the latter comprising:

$667,072 in Reserves.
$3,125,808 major grant funding received and quarantined fully cash backed. Further details on the breakdown of this is shown at note 11.

Note 4 – Debtors:

An overall balance of $178,783 comprising of:

- $41,481 in rate debtors analysed below.
- $231,465 in sundry debtors, the majority being MRWA direct grant.
- $1,911 which are fines currently on payment plans through Fine Enforcement Registry (FER).

In terms of Rate Debtors, this can be further analysed as:

- $4,303 in overdue rates, the majority of which will be referred to debt collectors once rates are raised for 25-26 so it can be consolidated.
- $2,683 on ad hoc payment plans which are steadily reducing each month through active management.
- $26,649 with debt collection services of which amounts to four (4) rate assessments.

Note 5 Reserves:

No change from 30 Jun 26

Note 6 – Plant Disposals

No disposals during the month of Jul 26

Note 7 – Capital Program

Minimal expenditure as expected for Jul 26 with work continuing on the subdivision ($109,916) and the Gillingarra Water projects ($161,846).

Note 8 – Loans

No repayments during the month of Jul 26

Note 9 – Payables

Contingent Liabilities comprise the highest balance amounting to $3,057,127 but is cash backed as per note 11. This will require a true up to transfer funds for the subdivision and water projects based on expenditure.

This will accordingly, have a positive effect on cashflow and Municipal Bank account balance.

Note 10 – Grants and Subsidies

Minimal transactions to report for Jul 26 noting the 1st quarter LGGS grant has been received and the MRWA Direct Grant invoice has been raised. For the latter, the Minister is yet to approve the program so funds are still to be received.

Note 11 – Restricted Funds

The table now illustrates in a more defined way, grants that have been received but will not be completed on a cash basis with the following points:

- The 30 Jun 26 balance column reflects the grant funds that have been received, less the expenditure to date.
- This amount of $3,057,127 reconciles with note 9b reflecting the 'liability' to spend these funds on the applicable projects.
- The cash backed column reflects the funds that have been quarantined and reconciles to note 2 restricted cash.
- The difference of $66,900 reflects this money can be transferred back to the Municipal Account.

Note 12 – LGGS Program

Minimal expenditure but it should be noted that the approved grant from DFES is $125,000 as opposed to the budgeted amount of $108,890 of which a budget variation will need to be undertaken in due course.

Note 14 – Material Variances

Details have been provided with greater granularity on variances noting this is the first month of the financial year and variances are either under the threshold for reporting or reporting an under expenditure.

CONSULTATION

Chief Executive Officer, Sean Fletcher.
Manager Works and Services, Silvio Brenzi.
Chief Financial Officer, Zoe Clayton.
Co-ordinator Financial Services, Glenn Deocampo.

STATUTORY CONTEXT

Local Government (Financial Management) Regulations 1996 –

r.34 – financial activity statement required each month and details of what is to be included.

CORPORATE CONTEXT

Local Government (Financial Management) Regulations 1996 –

- r.34 – financial activity statement required each month and details of what is to be included.

Strategic Business Plan/Corporate Business Plan

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

Delegation

Nil

Policy Implications

Policy Manual –

- 3 Financial Management

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Compliance	Extreme (5) Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire/Officers	Unlikely (2) The event could occur at some time	High (10)	Senior Management Team / CEO Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Policies and processes including preparation by Finance staff ensure that the residual risk is moderate.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute majority required: No

Officer Recommendation

That Council **RECEIVE** the 31 July 2026 Monthly Financial Statements as presented.

For _____ / Against _____

Shire of Victoria Plains
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SHIRE OF VICTORIA PLAINS

MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 31 JULY 2026

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

SHIRE OF VICTORIA PLAINS
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 JULY 2026

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SHIRE OF VICTORIA PLAINS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDED 31 JULY 2026

	Note	Annual Budget	YTD Budget	YTD Actual
		$	$	$
Revenue				
Rates		4,509,549	-	-
Grants, subsidies and contributions	10b	1,840,001	254,827	258,854
Fees and charges		403,408	12,989	18,270
Interest revenue		62,975	3,500	(3,121)
Other revenue		118,770	2,667	9,372
		6,934,703	273,982	283,375
Expenses				
Employee costs		(2,931,293)	(187,461)	(142,449)
Materials and contracts		(2,640,413)	(150,330)	(55,031)
Utility charges		(119,220)	(14,866)	(6,886)
Depreciation		(3,732,353)	(311,029)	(315,151)
Finance costs		(76,275)	-	19,341
Insurance		(198,586)	(24,051)	(33,143)
Other expenditure		(205,009)	(1,000)	1,592
		(9,903,148)	(688,737)	(531,728)
		(2,968,445)	(414,755)	(248,352)
Capital grants, subsidies and contributions	10a	12,729,037	-	-
Profit on asset disposals	6	68,339	4,085	4,939
Loss on asset disposals	6	(22,899)	-	-
		12,774,477	4,085	4,939
Net result for the period		**9,806,032**	**(410,670)**	**(243,414)**
Total comprehensive income for the period		**9,806,032**	**(410,670)**	**(243,414)**

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

SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE MONTH ENDED 31 JULY 2026

	Note	Annual Budget	YTD Budget	YTD Actual
		$	$	$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates		4,509,549	-	-
Grants, subsidies and contributions	10b	1,840,001	254,827	258,854
Fees and charges		403,408	12,989	18,270
Interest revenue		62,975	3,500	(3,121)
Other revenue		118,770	2,667	9,372
Profit on asset disposals	6	68,339	4,085	4,939
		7,003,042	278,067	288,314
Expenditure from operating activities				
Employee costs		(2,931,293)	(187,461)	(142,449)
Materials and contracts		(2,640,413)	(150,330)	(55,031)
Utility charges		(119,220)	(14,866)	(6,886)
Depreciation		(3,732,353)	(311,029)	(315,151)
Finance costs		(76,275)	-	19,341
Insurance		(198,586)	(24,051)	(33,143)
Other expenditure		(205,009)	(1,000)	1,592
Loss on asset disposals	6	(22,899)	-	-
		(9,926,047)	(688,737)	(531,728)
Non-cash amounts excluded from operating activities	1	3,686,912	306,944	310,213
Amount attributable to operating activities		763,907	(103,726)	66,799
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10a	12,729,037	-	-
Proceeds from disposal of assets	6	293,500	4,085	4,939
Proceeds from financial assets at amortised cost - self-supporting loans		23,682	-	-
		13,046,219	4,085	4,939
Outflows from investing activities				
Acquisition of property, plant and equipment	7	(8,556,528)	(110,310)	(110,316)
Acquisition of infrastructure	7	(5,536,431)	(160,579)	(161,846)
		(14,092,959)	(270,889)	(272,162)
Non-cash amounts excluded from investing activities		-	-	-
Amount attributable to investing activities		(1,046,740)	(266,804)	(267,224)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	8	-	-	-
Transfers from reserve accounts	5	140,230	-	-
		140,230	-	-
Outflows from financing activities				
Repayment of borrowings	8	(359,201)	-	-
Transfers to reserve accounts	5	(150,588)	(1,833)	-
		(509,789)	(1,833)	-
Non-cash amounts excluded from financing activities			-	(23,434)
Amount attributable to financing activities		(369,559)	(1,833)	(23,434)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		616,121	616,121	628,872
Amount attributable to operating activities		763,907	(103,726)	66,799
Amount attributable to investing activities		(1,046,740)	(266,804)	(267,224)
Amount attributable to financing activities		(369,559)	(1,833)	(23,434)
Surplus or deficit after imposition of general rates		**(36,271)**	**243,758**	**405,013**

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

SHIRE OF VICTORIA PLAINS
STATEMENT OF FINANCIAL POSITION
AS AT 31 JULY 2026

	Note	26/27	25/26
		$	$
CURRENT ASSETS			
Cash and cash equivalents	2	4,146,471	4,792,260
Trade and other receivables	4a	178,783	123,528
Other financial assets		23,682	23,682
Inventories		57,151	63,994
Other assets		77,371	98,671
TOTAL CURRENT ASSETS		4,483,457	5,102,134
NON-CURRENT ASSETS			
Trade and other receivables	4b	21,335	21,335
Other financial assets		114,564	114,564
Property, plant and equipment		13,864,112	13,812,767
Infrastructure		130,061,781	130,156,116
TOTAL NON-CURRENT ASSETS		144,061,793	144,104,782
TOTAL ASSETS		148,545,250	149,206,916
CURRENT LIABILITIES			
Trade and other payables	9a	51,500	435,919
Other liabilities	9b	3,058,544	3,058,216
Borrowings	8	358,565	381,999
Employee related provisions		277,647	288,374
TOTAL CURRENT LIABILITIES		3,746,255	4,164,507
NON-CURRENT LIABILITIES			
Borrowings	8	1,409,967	1,409,967
Employee related provisions		65,877	65,877
TOTAL NON-CURRENT LIABILITIES		1,475,844	1,475,844
TOTAL LIABILITIES		5,222,100	5,640,352
NET ASSETS		143,323,150	143,566,564
EQUITY			
Retained surplus		20,200,320	16,547,834
Net Result - Comprehensive Income		(243,414)	3,606,425
Transfers to (from) Reserves		-	46,061
Reserve accounts	5	667,072	667,072
Revaluation surplus		122,699,172	122,699,172
TOTAL EQUITY		143,323,150	143,566,564

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

SHIRE OF VICTORIA PLAINS
NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS
FOR THE MONTH ENDED 31 JULY 2026

Note 1
Determination or Surplus or Deficit

	Note	26/27 Actual $	26/27 Budget $	25/26 Actual $
(a) Non-cash amounts excluded from operating activities				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.				
Adjustments to operating activities				
Less: Profit on asset disposals	6	(4,939)	(68,339)	(95,182)
Less: Fair value adjustments to financial assets at fair value through profit or loss		-	-	-
Add: Loss on disposal of assets	6	-	22,899	64,938
Add: Depreciation		315,151	3,732,353	3,683,122
Non-cash movements in non-current assets and liabilities:				
Pensioner deferred rates		-	-	(4,285)
Employee benefit provisions		-	-	16,267
Non-cash amounts excluded from operating activities		310,213	3,686,912	3,664,860
(b) Surplus or deficit after imposition of general rates				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with Financial Management Regulation 32 to agree to the surplus/(deficit) after imposition of general rates.				
Adjustments to net current assets				
Less: Reserve accounts	5	(667,072)	(677,430)	(667,072)
Less: Financial assets at amortised cost - self supporting loans	8	(23,682)	(24,318)	(23,682)
Add: Current liabilities not expected to be cleared at end of year			-	-
Current portion of borrowings	8	358,565	365,594	381,999
Total adjustments to net current assets		(332,189)	(336,154)	(308,755)
Net Current Assets used in the Statement of Financial Activity				
Total Current Assets		4,483,457	4,453,882	5,102,134
Less: Total current liabilities		(3,746,255)	(4,153,999)	(4,164,507)
Less: Total adjustments to net current assets		(332,189)	(336,154)	(308,755)
Surplus or deficit after imposition of general rates		405,013	(36,271)	628,872

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 2
Cash and Cash Equivalents

Description	Unrestricted	Restricted	Total	Institutions	Interest Rate	Maturity Date
	$	$	$			
Petty Cash /Floats	700		700	N/A	Nil	On Hand
Municipal Funds Bank	101,760		101,760	Bendigo Bank/Commbank	0.00%	At Call
Restricted Funds		3,125,808	3,125,808	Commbank (2)	4.84%/4.35%	At Call
Muni Savings	251,131		251,131	Commbank	0.90%	At Call
	353,591	**3,125,808**	**3,479,399**			
RESERVES						
Reserves Accounts		667,072	667,072	Commbank	5.36%	At Call
		667,072	**667,072**			
Total Cash and Cash Rquivalents	**353,591**	**3,792,881**	**4,146,471**			

Note 3
Bonds and Deposits Held
Funds held as a bond or holding account with the Shire

Description	Closing Balance 31-Jul-26 $	Opening Balance 30-Jun-26 $
Tip Key Bond	2,172	1,964
Gym Memberships	3,101	2,721
Toilet Bond	1,940	1,940
Hall Bond	1,125	1,125
Nomination fee	-	-
GSRC Gillingarra Church Legal Fees	5,000	5,000
Other	2,280	2,280
BCITF	-	160
Total Funds Held	**15,617**	**15,190**

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 4
Trade and Other Receivables

(a) Current Assets

	31-Jul-26	30-Jun-26
	$	$
Debtor - Rates	(39,331)	41,481
Expected Credit Loss (Allowance)	(15,262)	(15,262)
Other Statutory Receivables	-	0
Debtors - Sundry (Trade Receivables)	233,376	86,021
GST Receivable	-	11,289
Receivables for Employee Related Provisions	-	-
Total Trade and other Receivables	**178,783**	**123,529**

Debtors - Sundry (Trade Receivables)

	31-Jul-26	30-Jun-26
	$	$
01-31 Days	231,465	84,060
32-61 Days	-	-
62-92 Days	-	-
93-122 Days	-	-
After 122 Days	1,911	1,961
Total Trade Receivables	**233,376**	**86,021**

Debtors - Rates Analysis

Closing balances - prior year	41,481	52,012
Prepaid / Unallocated Rates	(81,004)	-
All Rates levied this year	142	4,064,972
Less: Closing balances - current month	(39,331)	41,481
Total Rates Collected to date	**(50)**	**4,075,503**
% collected	**0%**	**99%**
Rates Outstanding	11,690	9,227
Adhoc Payment Arrangement	2,683	3,158
Debt Collection with AMPAC	26,649	21,561
Interims		6,150
Small amounts	0	1,385
subtotal	**41,022**	**41,481**
Rates paid in Advance	(80,354)	(81,004)
Total	**(39,332)**	**(39,523)**

(b) Non Current Assets

Deferred Rates	**21,335**	**21,335**

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 5
Cash Reserves

Reserve	Opening Balance 1/07/2026	Transfer From Actual 2026/27	Transfer From Budget 2026/27	Interest Received Actual 2026/27	Interest Received Budget 2026/27	Transfer To Actual 2026/27	Transfer To Budget 2026/27	Closing Balance Actual 31/07/2026	Closing Balance Budget 30/06/2027
	$	$	$	$	$	$	$	$	$
Employee Entitlements	5,001	-	-	-	165	-	20,000	5,001	25,166
Plant	28,567	-	-	-	942	-	93,588	28,567	123,097
Housing	149,093	-	-	-	4,917	-	-	149,093	154,010
Sewerage Scheme - Calingiri	55,247	-	(6,000)	-	1,822	-	-	55,247	51,069
Refuse Site	283,674	-	(134,230)	-	9,278	-	-	283,674	156,371
Building Maintenance	2,791	-	-	-	92	-	-	2,791	2,883
Infrastructure	102,549	-	-	-	3,382	-	-	102,549	105,931
Gymnasium	8,432	-	-	-	278	-	-	8,432	8,710
Sewerage Scheme Reserve- Yerecoin	23,868	-	-	-	865	-	-	23,868	27,084
Unallocated Monies	7,851	-	-	-	259	-	-	7,851	8,110
Town Planning Scheme	-	-	-	-	-		5,000	-	5,000
Bi-Centennial Celebrations	-	-	-	-	-		10,000	-	10,000
Total Cash Reserves	**667,072**	**-**	**(140,230)**	**-**	**22,001**	**-**	**128,588**	**667,072**	**677,430**

Objective of Reserves

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Reserve Name	Term	Purpose
Long Service Leave	Ongoing	to be used to fund annual and long service leave requirements
Plant	Ongoing	to be used for the purchase of major plant
Housing	Ongoing	to be used for the procurement of staff housing
Sewerage Scheme - Calingiri	Ongoing	to be used to maintain and improve the Calingiri sewerage scheme
Refuse Site	Ongoing	to be used to fund future refuse site development
Building Maintenance	Ongoing	to be used for the long term maintenance of Shire buildings
Infrastructure	Ongoing	to be used for future infrastructure development to ensure long term Shire sustainability
Gymnasium	Ongoing	to be used for future purchases and replacement of gymnasium equipment
Sewerage Scheme - Yerecoin	Ongoing	to be used to maintain and improve the Yerecoin sewerage scheme
Unallocated Monies	Ongoing	future refund or allocation once identified or transferred to shire general revenue after statutory period expiry.
Town Planning Scheme	Ongoing	to be used to assist with future costs of the Town Planning Scheme review
Bi-Centennial Celebrations	Ongoing	to be used to assist with funding of Bi-Centennial Celebrations in 2029

The reserves are not expected to be used within a set period and further transfers to the reserve accounts are expected as funds are utilised.
There are no reserves restricted by legislation.

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 6

Disposal of Assets

Class of Asset & Program	Proceeds from Sale		Cost of Replacement Asset		Net Cost for Change Over		Written Down Value		Profit/(Loss) on Disposal			
	Actual $	**Budget $**	Actual $	**Budget $**	Actual	**Budget $**	Actual	**Budget $**	Actual (Profit)	Actual (Loss)	**Budget Profit $**	**Budget Loss $**
	2026/27	**2026/27**	2026/27	**2026/27**	2026/27	2026/27	2026/27	**2026/27**	2026/27	2026/27	**2026/27**	**2026/27**
	$	**$**	$	**$**	$	$	$	**$**	$	$	**$**	**$**
Plant & Equipment												
Transport												
PEX02 - John Deer E140 Excavator	-	**130,000**	-	**-**	-	**(130,000)**	-	**127,538**	-	-	**2,462**	**-**
PTR03A - Digga Mounted Road Broom	-	**500**	-	**15,000**	-	**14,500**	-	**25**	-	-	**475**	**-**
PR10 - Multi Tyred Roller	-	**7,000**	-	**-**	-	**(7,000)**	-	**29,899**	-	-	**-**	**22,899**
PR09 - Bomag BW25RH Multi-tyred Roller	-	**13,000**	-	**180,000**	-	**167,000**	-	**-**	-	-	**13,000**	**-**
PTL04 - Trailer - Depot Clerk VP8134	-	**1,000**	-	**45,000**	-	**44,000**	-	**-**	-	-	**1,000**	**-**
PTK22 - Hino FS 700 Series Truck	-	**73,000**	-	**330,000**	-	**257,000**	-	**68,915**	-	-	**4,085**	**-**
PTL23 - Loadstar Trailer	-	**6,500**	-	**8,000**	-	**1,500**	-	**5,739**	-	-	**761**	**-**
PWV56 - Toyota Hilux 4x2 Turbo Diesel	-	**9,000**	-	**50,000**	-	**41,000**	-	**-**	-	-	**9,000**	**-**
PWV57 - Toyota Hilux 4x2 Turbo Diesel	-	**7,200**	-	**50,000**	-	**42,800**	-	**-**	-	-	**7,200**	**-**
PWV69 - Mazda BT-50 Dual Cab	-	**21,800**	-	**60,000**	-	**38,200**	-	**15,944**	-	-	**5,856**	**-**
PWV65 - Toyota Hi Lux VP793	-	**24,500**	-	**70,000**	-	**45,500**	-	**-**	-	-	**24,500**	**-**
PTL16 - Calingiri Fire Trailer	4,939	**-**	-	**-**	-	**-**	-	**-**	4,939	-	**-**	**-**
Totals Disposal of Assets	**4,939**	**293,500**	**-**	**808,000**	**-**	**514,500**	**-**	**248,060**	**4,939**	**-**	**68,339**	**22,899**

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 7
Capital Acquisitions

	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other			
Program/Sub-program	Actual 2026/27	**Budget 2026/27**	Actual 2026/27	**Budget 2026/27**	Actual 2026/27	**Budget 2026/27**	Actual 2026/27	**Budget 2026/27**	Actual 2026/27	**Budget 2026/27**	Actual 2026/27	**Budget 2026/27**
Law, Order and Public Safety												
New Norcia Emergency Services Building	-	**28,666**									-	**28,666**
Emergency Fuel Tank			-	**5,000**						**-**	-	**5,000**
Community Amenities												
Landfill Transfer Stations x3									-	**402,690**	-	**402,690**
Housing												
Staff Housing Development - HSP2	109,916	**4,102,862**									109,916	**4,102,862**
Staff Housing Development - HSP1	400	**27,000**									400	**27,000**
Regional Housing (RHSP)	-	**3,200,000**									-	**3,200,000**
13 Lambert - Ensuite	-	**25,000**									-	**25,000**
12 Harrington St - Laundry	-	**15,000**									-	**15,000**
Recreation and Culture												
Calingiri Sportsclub	-	**25,000**									-	**25,000**
Transport												
Heavy Vehicle Rest Area - Calingiri	-	**320,000**									-	**320,000**
New Roller			-	**180,000**							-	**180,000**
New Truck			-	**330,000**							-	**330,000**
New Road Broom			-	**15,000**							-	**15,000**
New Depot Utility - Works			-	**50,000**							-	**50,000**
New Depot Utility - Parks & Garden			-	**50,000**							-	**50,000**
New Deputy Utility - Works			-	**60,000**							-	**60,000**
New Depot Utility - Admin			-	**70,000**							-	**70,000**
Forklift			-	**45,000**							-	**45,000**
8x5 ft Tandem Trailer			-	**4,000**							-	**4,000**
8x5 ft Tandem Trailer			-	**4,000**							-	**4,000**
Footpaths									-	**20,000**	-	**20,000**
Roadworks - Regional Road Safety Program												
Piawanning Waddington Road (RRSP)							-	**3,478,283**			-	**3,478,283**
Roadworks - Roads to Recovery Funded												
Yerecoin Sth East Rd							-	**654,717**			-	**654,717**
Roadworks - RRG Funded												
Toodyay - Bindi Bindi Rd Nth							-	**450,045**			-	**450,045**
Economic Development												
Gillingarra Emergency Water CWSP									89,685	**88,418**	89,685	**88,418**
Gillingarra Community Water CWSP									45,180	**84,583**	45,180	**84,583**
Gillingarra Truckfill CWSP									26,981	**109,683**	26,981	**109,683**
ESA Tourism Development									-	**183,012**	-	**183,012**
Mogumber Bore									-	**65,000**	-	**65,000**
Totals	110,316	**7,743,528**	-	**813,000**	-	**-**	-	**4,583,045**	161,846	**953,386**	272,162	**14,092,959**
	TOTAL NON-INFRASTRUCTURE				**110,316**	**8,556,528**	**TOTAL INFRASTRUCTURE**		**161,846**	**5,536,431**		

Completed
Closed

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 8
Borrowings

No.	Loan Details	Amount Outstanding 1/07/2026	New Loans Actual 2026/27	New Loans Budget 2026/27	Interest Repayments Actual 2026/27	Interest Repayments Budget 2026/27	Principal Repayments Actual 2026/27	Principal Repayments Budget 2026/27	Principal Outstanding 31/07/2026
		$			$	$	$	$	$
	Self Supporting Loans								
83	Calingiri Football Club	78,532	-	-	-	(1,855)	-	(23,682)	78,532
	Other Loans								
84	Piawaning Water Supply	9,816	-	-	-	(122)	-	(9,816)	9,816
85	Grader and Roller	20,383	-	-	-	(86)	-	(20,383)	20,383
87	Plant Replacement	909,802	-	-	-	(35,771)	-	(213,556)	909,802
88	Plant Replacement - Graders	750,000	-	-	-	(38,441)	-	(91,128)	750,000
	Total Borrowings	**1,768,533**	**-**	**-**	**-**	**(76,275)**	**-**	**(358,565)**	**1,768,533**

	1/07/2026	31/07/2026
Current Loan Liability	358,565	358,565
Accrued Interest EOY Adj		-
Non-Current Loan Liability	1,409,967	1,409,967
Total Loan Liability	**1,768,532**	**1,768,532**

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 9
Payables

(a) Trade and other payables

	2027	2026
Current	$	$
Sundry creditors	35,883	172,117
Prepaid Rates	-	81,004
Accrued Salaries and Wages	-	69,968
Bonds and Deposits Held	15,617	15,565
Accrued Expenses	-	93,883
BSL/Payroll clearing/rounding	-	-
ATO GST payable	-	3,381
DoTransport Licensing	-	-
	51,500	**435,918**

(b) Other Liabilities

	2027	2026
Current	$	$
Contingent Liabilities	3,057,127	3,057,127
DoTransport Licensing	1,417	1,089
	3,058,544	**3,058,216**

Contingent Liabilities Represented by:

		-
Housing Support Program	2,734,105	2,734,105
Mitigation Activity Fund (DFES)	43,160	43,160
ESA Tourism Development	133,012	133,012
Gillingarra Emergency Water CWSP	47,505	47,505
Gillingarra Community Water CWSP	46,403	46,403
Gillingarra Truckfill CWSP	52,942	52,942
	3,057,127	**3,057,127**

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 10
Grants, Subsidies and Contributions

(a) Capital Grants, Subsidies and Contributions

	Annual Budget 2026/27 $	YTD Budget 2026/27 $	YTD Revenue Actual 2026/27 $	Variance YTD vs Actual 2026/27 $
Law, Order and Public Safety				
New Norcia Emergency Services Building	23,666	-	-	-
Law, Order and Public Safety				
Waste Transfer Station	268,460	-	-	
Housing				
Housing Support Program (HSP1)	27,000	-	-	-
Housing Support Program (HSP2)	4,102,862	-	-	-
Regional Housing (RHSP)	3,200,000	-	-	
Economic Services				
Gillingarra Emergency Water CWSP	60,244	-	-	-
Gillingarra Community Water CWSP	58,729	-	-	-
ESA Tourism Development	183,012	-	-	-
Gillingarra Truckfill CWSP	70,834	-	-	-
Mogumber Bore	45,500	-	-	-
Transport				
Govt Grant - Regional Road Safety Program	3,478,283	-	-	-
Govt Grant - Roads to Recovery	654,717	-	-	-
HVRA Truck parking Bay - Calingiri	256,000	-	-	-
Gov't Grant - Regional Road Group MRWA	299,730	-	-	-
Total Non Operating Capital Grants, Subsidies and Contributions	12,729,037	-	-	-

(b) Operating Grants, Subsidies and Contributions

	Annual Budget 2026/27 $	YTD Budget 2026/27 $	YTD Revenue Actual 2026/27 $	Variance YTD vs Actual 2026/27 $
General Purpose Funding				
Financial Assistance Grants - General	592,045	-	-	-
Financial Assistance Grants - Local Roads	629,224	-	-	-
Law and Public Order				
DFES Operating Grant (LGGS)	108,890	27,223	31,250	4,028
Emergency Services Administration Grant		-	-	-
CESM Contribution	161,963	-	-	-
Grant - Mitigation Activity Fund	90,275	-	-	-
Education and Welfare				
Australia Day		-	-	-
Grant - Other Events*	30,000	-	-	-
Transport				
Govt Grant - Direct	227,604	227,604	227,604	-
Total Operating Grants, Subsidies and Contributions	1,840,001	254,827	258,854	4,028

Supplementary information on Grant - Other Events

	Annual Budget $	YTD Revenue Actual $
***Grants - Other Events**		
Australia Day	10,000	-
Other Events	20,000	-
Total	30,000	-

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDING 31 JULY 2026

Note 11

Restricted Funding

Description	External Funding Allocation	Project Opening Balance Funding 1/07/2026	Receipts	Costs	Balance 31/07/2026	Cash Backed
	$	$	$	$	$	$
Housing Support Program SOVP	4,129,862	2,734,105		109,916	2,624,189	2,802,786
Regional Housing	3,200,000		-	-	-	-
Gillingarra Emergency Water CWSP	60,244	47,505	-	89,685	(42,180)	47,505
Gillingarra Community Water CWSP	58,729	46,403	-	45,180	1,223	46,403
Gillingarra Truckfill CWSP	70,834	52,942	-	26,981	25,961	52,942
Mitigation Activity Fund (MAF)		43,160	-	-	43,160	43,160
ESA Tourism Development	183,012	133,012	-	-	133,012	133,012
				-	-	-
Totals	**11,835,681**	**3,057,127**	**-**	**271,762**	**2,785,365**	**3,125,808**

Restricted Savings	$	3,125,808
To be transferred to (from) Muni account	$	340,443

SHIRE OF VICTORIA PLAINS

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 12
Bush Fire Brigade

OPERATING GRANT		
EXPENDITURE ITEM	**BUSH FIRE BRIGADE**	
	2026/27 Budget	**2026/27 Actual**
RECURRENT:		
1. Purchase of Plant & Equipment <$1,500 per item	**2,390**	-
2. Maintenance of Plant and Equipment	**4,000**	-
3. Maintenance of Vehicles/Trailers/Boats	**45,000**	-
4. Maintenance of Land and Buildings	**5,000**	-
5. Clothing and Accessories	**28,022**	-
6. Utilities, Rates and Taxes	**9,000**	281
7. Other Goods and Services	**4,500**	102
8. Insurances	**27,088**	
Sub Total Recurrent	**125,000**	**383**
NON-RECURRENT:		
9. Purchase of Plant and Equipment $1,500 to $5,000 per item		
Sub Total Non-Recurrent	-	**-**
Total Operating Budget/Actual	**125,000**	**383**
Variance Between Budget & Actual [(a)]		**124,617**

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 13
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 2026/27 year is $10,000 and 10%.

Reporting Program	Var $	Var %	Var	Timing / Permanent	Explanation of Variance
Operating Revenues					
Grants, subsidies and contributions	4,028	2%	▲		
Fees and charges	5,281	41%	▲		
Interest revenue	(6,621)	(189%)	▼		Accrual journal
Other revenue	6,705	251%	▲		Insurance received (unbudgeted)
Profit on asset disposals	854	21%	▲		
Operating Expense					
Employee costs	45,013	(24%)	▲	Timing	Accrual of payroll - 3 pays in Jul 26 but one was 95% accrued to 30 Jun 26
Materials and contracts	95,298	(63%)	▲	Timing	Subdivision capital works focus
Utility charges	7,980	(54%)	▲	Timing	
Finance costs	19,341	0%	▲	Timing	Accrued interest on loans

SHIRE OF VICTORIA PLAINS
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 31 JULY 2026

Note 14
Budget Amendments

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

Description	Council Resolution	Adoption Date	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			$	$	$
Forecast Opening Surplus/(Deficit)					(36,271)
					-
Net Changes			-	-	-

9.3 Internal Audits – Regulation 17 Internal Controls 25-26 Final Report

File Reference	
Report Date	03 August 2026
Applicant/Proponent	Audit, Risk and Improvement Committee
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. Internal Controls Review Checklist Report 25-26 - Page 40

PURPOSE

That Council, as recommended by the Audit, Risk and Improvement Committee receive the final report on the internal Controls Review related to Financial Management Systems in accordance with the Local Government (Audit) Regulations 1996.

BACKGROUND

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

(a) Risk management

(b) Internal Control

(c) Legislative Compliance

Not less than once in every 3 financial years.

At the Nov 25 ARIC, the committee was presented with Internal Controls Review Checklist Report which focused on nine (9) key areas for appropriateness and effectiveness of the shires systems and procedures being:

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

And this involved undertaking 48 tests within the targeted areas.

COMMENT

Internal Controls Review Checklist Report 25-26 highlighted findings that satisfactory, others that needed addressing immediately and those that the shire was working towards with an end date for completion.

Those items that the shire was working towards have now been completed and implemented as follows:

Control	Control Test	Planned Completion Date	Completed
Financial System Access Rights	System Access levels review	31 Dec 25	Yes
	Super-User access review	31 Dec 25	Yes
General Journals	Journals supported by documentation	31 Mar 26	Yes
	Independently reviewed and approved	31 Mar 26	Yes
	System generated journals identified and justified	30 Jun 26	Yes
Purchase Order Approvals	Amend policy to provide greater clarity	31 Mar 26	Yes
Employee Licences	Expiry dates tracked and verified	31 Jan 26	Yes
Grants Register	Centralised grants register maintained	28 Feb 26	Yes
	Grant income and expenditure reconciled monthly	28 Feb 26	Yes
Overheads Allocation	Methodology documented and approved	31 Mar 26	Yes
	Allocation drivers periodically reviewed	31 Mar 26	Yes
	Variances monitored and reviewed and adjusted	31 Dec 25	Yes
Cash Receipting	Procedures documented and followed	31 Jan 26	Yes
	Reconciliation	31 Jan 26	Yes

This now completes the process and final implementation of the Internal Controls Review 25-26.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer
Mrs Zoe Clayton, Chief Financial Officer
Ms Glenn Deocampo, Coordinator Financial Services

STATUTORY CONTEXT

Nil

CORPORATE CONTEXT

Audit, Risk and Improvement Committee Terms of Reference.

Strategic Business Plan/Corporate Business Plan

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

Strategic Priority 4.3 - Management considers the tabling of these reports as good governance, transparency and identification of any significant issues.

Delegation

Nil

Policy Implications

Section 3 – Financial Management

Other Corporate Document

Risk Analysis

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

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That the Council, as recommended by the Audit, Risk and Improvement Committee **RECEIVE** the final update on the Internal Controls Review 25-26.

For _____ / Against _____

Internal Financial Controls Review 2025-26 Checklist

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

1. Petty Cash Controls (Payroll / HR Officer)

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

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

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

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

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

3. General Journal Controls (CFS)

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

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

4. Purchase Order Approvals (Creditors Officer)

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

5. Employee Drivers Licences (HR / Payroll Officer)

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

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

6. Grants Register Controls (CFS / CDO)

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

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

7. Portable Assets Register (Creditors / Admin Officer)

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

8. Overheads Allocation (CFS / CFO)

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

9. Cash Receipting (CFS)

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

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

Review Summary

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

Sign-Off

Internal Controls Reviewed by: Colin Ashe Colin Ashe

Position: D/CEO

Date: 31/10/25

Endorsed by (CEO): Sean Fletcher Sean Fletcher

Date: 13/11/25

9.4 Shire of Victoria Plains Long Term Financial Plan

File Reference	
Report Date	19 August 2026
Applicant/Proponent	Nil
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. SoVP Long Term Financial Plan - Page 57

PURPOSE

That Council adopt the Shire of Victoria Plains Long Term Financial Plan (LTFP) as presented at the Aug 26 briefing session and noting the minor improvement change.

BACKGROUND

The Local Government (Administration) Regulations 1996 require local governments to prepare and maintain a LTFP as part of the Integrated Planning and Reporting Framework. The purpose of the LTFP is to provide a financial projection over a minimum ten-year period and demonstrate how the Shire will resource its strategic objectives, service delivery requirements, asset management needs and future growth aspirations.

The attached Long Term Financial Plan 2025–26 to 2034–35 has been developed using the adopted 2026–27 Budget as the baseline and incorporates known and anticipated strategic initiatives, capital projects and service delivery requirements over the next ten years. The document aligns with the current Strategic Community Plan and Corporate Business Plan and is intended to support informed decision-making, long-term sustainability and responsible financial management.

The LTFP recognises that the Shire is entering a period of significant growth and opportunity, driven by several emerging factors including energy transition projects, mining activity, tourism, road infrastructure investment, housing development and regional precinct development. At the same time, the Plan acknowledges the challenges associated with increasing construction, labour, fuel and service delivery costs and the impact these factors may have on affordability and future service delivery.

The LTFP projects that, after operating revenue and expenditure, the Shire will have between approximately $750,000 and $1.19 million available annually to support capital investment over the planning horizon, subject to ongoing review and changing economic conditions. The Plan also identifies the critical importance of grant funding, responsible rating strategies, asset renewal, workforce planning and infrastructure investment to achieve long-term sustainability.

The document is intended to remain a living planning tool and is proposed to be reviewed annually in conjunction with the Budget, Strategic Council Plan, Corporate Business Plan and other informing strategies.

COMMENT

The LTFP demonstrates that the Shire remains financially sustainable over the planning period, provided prudent financial management practices continue and capital expenditure decisions remain aligned with available funding capacity. The Plan highlights that while securing external grant funding for capital projects is often achievable, the ongoing operating and maintenance costs associated with those assets can create significant long-term financial obligations that must be carefully considered before committing to new infrastructure.

A key message arising from the LTFP is that the Shire is likely to experience unprecedented growth opportunities over the coming decade. While this growth presents significant economic and community benefits, it will also increase demand for including but not limited to:

- roads
- housing
- water infrastructure
- waste management
- disaster recovery capability
- economic development initiatives and;
- technology investment

Consequently, robust strategic planning and disciplined financial management will be essential to ensure growth remains sustainable and affordable.

The Plan also identifies a number of key strategic priorities and assumptions that will require ongoing review, including:

- rate revenue growth,
- grant funding availability,
- workforce requirements,
- inflationary pressures,
- Local Government Cost Index movements,
- borrowing capacity and
- asset renewal needs.

The development and adoption of the new Strategic Council Plan is expected to significantly influence future funding priorities and will require further refinement of the LTFP in future years.

The minor change to the presentation at the Aug 26 briefing session is on page 4 of the LTFP inserting the heading ‘Whats the Bottom Line’ which summarises revenue and expenditure to provide a forecast budget surplus / (deficit) over the 10 year period.

It is therefore recommended that Council adopt the Long Term Financial Plan 2025–26 to 2034–35 as an informing strategy for future decision-making and commit to reviewing the document annually as part of its integrated planning cycle.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer

STATUTORY CONTEXT

S5.56 (1) of the Local Government Act 1995 requires all local governments to produce a Plan for the Future.

Regulation 19C (5A) of the Local Government (Administration) Regulations requires the local government to have regard to the capacity of current and future resources when reviewing a strategic community plan.

CORPORATE CONTEXT

NIL

Strategic Business Plan/Corporate Business Plan

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

Strategic Priority 4.3 – The LTFP is an informing document supporting the Strategic Community Plan on how it will fund its strategic objectives into the future.

Delegation

Nil

Policy Implications

The LTFP supports the Strategic Community Plan.

Other Corporate Document

Risk Analysis

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

FINANCIAL IMPLICATIONS

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That Council:

1. **ADOPTS** Long Term Financial Plan 2025–26 to 2034–352.
2. **NOTES** that the Long Term Financial Plan is an informing strategy and will be reviewed annually as part of the Shire's Integrated Planning and Reporting Framework.
3. **NOTES** that the Long Term Financial Plan will be reviewed and updated following adoption of the new Strategic Council Plan and any significant changes to the Shire's strategic priorities, financial position or external funding environment.

For _____ / Against _____

Long Term Financial Plan

2025-26 to 2034-35

Date Aug 2026

Version 1.0

Space to Grow

Bolgart Calingiri Gillingarra Mogumber New Norcia Piawaning Yerecoin

Executive Summary

This Long-Term Financial Plan (LTFP) provides a strategic overview of the Shire's financial position over a 10-year planning horizon. It aligns operating and capital revenue and expenditure with the Strategic Council Plan, Corporate Business Plan outcomes and supports informed decision-making to ensure long-term financial sustainability.

Whilst the Long-Term Financial Plan is based on a 10-year cycle and planned to be reviewed each year as part of strategic planning, due to the volatility of the financial environment, after year 5, figures become less reliable and caution should be used.

Some of the key assumptions and variables that will impact on the validity of the LTFP include:

Economic:

- Local Government Cost Index
- Interest Rates
- Wage Growth
- Construction Costs
- Development
- Fuel Costs

Service:

- Population and demographics
- Service level
- Regulatory and legislative
- Disasters (pandemics, natural events, bushfires etc)

Financial:

- Rates Growth
- Grants
- Borrowing Capacity
- Reserve Fund Capacity

Long-term financial sustainability for the Shire is achieved through prudent financial management that balances service delivery, infrastructure investment, and community affordability over time. This requires maintaining sustainable operating results, adequately funding asset renewal, and managing debt and reserves within adopted policy limits.

Council's commitment to disciplined budgeting, realistic long-term planning, and ongoing review of service levels ensures the Shire can respond to changing economic conditions, grant availability, and community expectations while continuing to deliver essential services and infrastructure for current and future generations.

Strategic Alignment

The LTFP supports the following Community Plan strategic outcomes:

- Community Wellbeing
- Economy comprising
    - Infrastructure and Place
    - Economic Development
- Environment Development
- Civic Leadership

The Shire of Victoria Plains is on the cusp of experiencing unprecedent growth in several areas including but not limited to:

- Energy Transition (Windfarms)
- Mining
- Tourism
- Road Infrastructure (Highway Bypass)
- Housing
- Precinct Development

Collectively, these drivers present significant opportunities for the Shire, while also placing increasing demands on infrastructure, services, and governance.

At the same time, the current economic environment—characterised by rising construction, labour, fuel and service delivery costs presents a significant challenge. The Shire is required to plan for and deliver infrastructure that supports this forecast growth while operating within constrained financial and workforce resources.

These pressures have placed increasing strain on the Shire's financial position and organisational capacity, particularly at the management level, where there is a need to balance long-term strategic outcomes with the ongoing delivery of essential day-to-day services.

Accordingly, the Shire will be heavily reliant on a disciplined rating strategy, ensuring the intent of the pending guidance on Rating and Revenue Policy is adhered to and the successful attraction of external grant funding. The Long Term Financial Plan will be a critical tool in guiding investment decisions, managing risk, and ensuring the Shire can sustainably deliver the strategic outcomes expected by its residents and ratepayers.

It should be noted, the new Strategic Council Plan is currently under development and this will dictate funding requirements (i.e. the LTFP) once it is adopted and robust costings have been developed. Accordingly, the LTFP has been developed essentially against the 2026-27 budget as the baseline, and then factoring those initiatives as an aspirational 'known' or a high probability of being a requirement.

The LTFP is required to be reviewed each year, but it is expected to change significantly once the new Strategic Council Plan has been adopted.

Financial Summary by Strategic Outcome

The following table provides a summary of the financial requirements required to meet strategic outcomes and ensure financial sustainability in 2026-27. It is recommended to be updated each financial year in accordance with adjustment to strategic outcomes:

Strategic Outcome	Revenue ($)	Operating Expenditure ($)	Capital Expenditure ($)	Debt Repayment / New Loans ($)	Reserves ($)	Key Funding Sources
Community Wellbeing	9,655,725	(2,639,905)	(7,428,528)	-		Rates, Grants
Infrastructure & Place	7,739,966	(4,691,441)	(5,731,045)	-		Rates, Grants, Reserves, Borrowings
Economic Development	1,177,797	(940,280)	(530,696)	(359,201)	(10,358)	Grants
Environmental Sustainability	537,121	(718,191)	(492,965)			Rates
Governance & Leadership	621,470	(598,964)	(337,266)	-		Rates
	19,732,079	**(9,588,781)**	**(14,520,500)**	**(359,201)**	**(10,358)**	
NB - Depreciation of $3,732,353 included in operating expenditure						

What's the Bottom Line?

From the Financial Tables provided in Appendix 1, the following is a summary of the projected surplus / (Deficit) over the 10 year period calculated as:

Amount available for Capital Activities + Capital Revenue – Capital Expenditure

	Long Term Financial Outlook									
Revenue	Year 1 2025-26	Year 2 2026-27	Year 3 2027-28	Year 4 2028-29	Year 5 2029-30	Year 6 2030-31	Year 7 2031-32	Year 8 2032-33	Year 9 2033-34	Year 10 2034-35
Amount available for Capital Activites	1,327,351	1,371,417	1,006,755	1,010,672	1,012,865	1,158,223	1,151,268	1,177,380	1,195,474	1,192,953
Capital Revenue	12,225,064	13,112,812	5,640,197	7,010,857	9,210,330	6,006,710	6,087,546	12,296,801	10,353,003	7,755,654
Capital Expenditure	(12,936,294)	(14,520,500)	(6,654,957)	(7,915,332)	(10,232,844)	(7,122,546)	(7,198,183)	(13,461,350)	(11,374,001)	(9,162,701)
Forecast Surplus / (Deficit)	**616,121**	**(36,271)**	**(8,005)**	**106,197**	**(9,649)**	**42,387**	**40,631**	**12,830**	**174,476**	**(214,095)**

Operating Result

Despite commencing 2025-26 with a known deficit carried forward from 2024-25, the Shire was able to reverse this position and conclude the financial year with a healthy surplus. However, this outcome should be viewed in context, as it has been positively influenced by the early receipt of Local Government Grants Commission funding. While this funding is typically paid at the end of the financial year, it is effectively an advance payment for the following financial year and therefore distorts the year-end result.

In 2026-27 the Shire has attempted to reduce this impact by reducing budgeted revenue, resulting in small deficit of ($36,271) which will be risk managed in the year.

The LTFP, after operating revenue and expenditure allows for between $750,000 and $1,190,000 to be available for capital expenditure.

Sustainability and Drivers

The LTFP factors a conservative rate increase of between 4% and 7% through the outyears as an increase that can be sustainable and a similar increase in operating costs.

As the shire grows from key development opportunities, these drivers will need to balanced with the development of needed infrastructure, its cost and the source of additional revenue to ensure there is no undue pressure on rate revenue.
The key messaging and challenge to council is development is coming and it will generate its natural growth of the local economy but it will need infrastructure in place before it comes – how will this be funded?

More importantly, once this infrastructure is here and ideally funded by grants, where will the operating revenue come from to sustain it?

Capital Revenue and Expenditure

Capital Revenue

In 2026-27 significant funding has been secured for Land Development and Housing which will address a key strategic outcome. Additionally, there is funding for Road Construction, Water Supply and Waste Management. Road Construction in particular will continue in outyears but there is likely to be a need for a continued effort to fund those other activities mentioned as the shire develops and accordingly, factored into the LTFP.

The Sport and Recreation Master Plan has indicated a need to upgrade sporting facilities at Calingiri and this will require a large amount of external funding for this to be achieved. This funding may come from grants and contributions from the sporting clubs themselves. Once costings (budgeted for in 2026-27) have been determined, renewed community consultation and grant sourcing will be engaged with a view to start this in 2029-30.

Disaster Recovery will play an important as the shire expands and the environment itself becomes more unpredictable requiring advocacy to ensure funding is available for pre-emptive works. This has been allocated in the LTFP.

The shire was unsuccessful in grant funding for regional precinct planning but as the shire grows, attracting the economic development listed earlier, the need for future planning becomes highly critical for infrastructure. This grant funding needs to be revisited in the future as allocated in the LTFP.

The seven (7) year Plant Replacement continues to run with trade in values using the guaranteed minimum return (GMR) provided by auction houses to ensure robust pricing are provided.

The Shires Reserve Funds are relatively healthy ensuring a balance where there is adequate funds to fund future requirements whilst not transferring funds for a 'just in case' scenario at the expense of ratepayer funds. However, dependent on the future Strategic Council Plan and development of the Shire, consideration is likely to be needed shortly in order to fund future requirements.

Capital Expenditure

Whilst the Shire has some Asset Management Plans, this needs to be reviewed in particular where it references renewal and new asset requirements.

Other activities are less robust in the scope of capital expenditure but are likely to be needed in some form as a strategic priority and accordingly an allocation has been made over the 10 year program which includes:

- Disaster Recovery
- Housing (renewal)
- Regional Precinct
- Business Development / Tourism
- Waste Management
- Water Supply

Similarly, the Road Construction Program needs a thorough review and updating to incorporate Wheatbelt Secondary Freight Network, Regional Road Safety Program, Regional Road Group and Blackspot at both the Federal and State Level. The Road Program influences funding levels and without this, the LTFP will become less reliable.

The Plant Replacement Program is a known activity and whilst figures and schedule will have minor adjustments year in year, the capital expenditure presented in this document has been well researched and predetermined based on optimum trade in values.

The Sport and Recreation Plan also provides significant guidance on the future needs of the community and in particular, expansion of the current Sports Pavilion at Calingiri of which costings will be sought in 2026-27. It is expected that a high level of external funding will be required along with refreshed community consultation, but nevertheless aspirational costs have been included in the LTFP outyears.

Energy transition, whilst deferred in relation to the shire until 2032, will have a major impact across a spectrum of activities. Importantly the shire intends to be placed to take advantage of this by investigating and investing in smart technology such as solar panels on all buildings, LED street lighting, EV chargers and vehicle and battery technology.

The new Strategic Council Plan, once adopted will drive capital expenditure decisions and in turn, the LTFP will determine affordability.

Borrowing Strategy

At the end of 2026-27 the shire will only have only 2 loans outstanding for Plant Replacement noting these are substantial. However, the loans are aggressive in terms of their repayments to ensure they do not continue to run over the optimum trade in value of applicable Plant they were taken out for in the first place.

Whilst there is no plans to undertaken any further loans, the low debt ratio provides flexibility and capacity should the shire wish to do so.

Workforce and Cost Pressures

The new Workforce Plan essentially indicates a steady state but is mindful that as grow occurs, additional resourcing will be likely required in such areas as Development Services, Technology and Professional Service Providers.

The use of AI will play an increasing role and may actually reduce costs in the longer term but at this stage, it is difficult to predict and hence, has not been factored in significantly to this document in relation to workforce itself.

Risk Management and Sensitivity Analysis

As per the theme throughout this document, the volatile current economic climate dictates that a conservative view should be undertaken for all financial decisions. Areas such as wartime conflicts, the environment, energy, housing and CPI are all contributing factors, all of which are likely to continue to impact over an extended period of time.

Traditionally, there can be a perception that local governments are somehow insulated from these economic pressures and therefore do not need to account for them through fees, charges, or rate increases. In reality, local governments face many of the same cost drivers as businesses and households, including rising labour, fuel, material, and service costs.

In recent years, the Shire of Victoria Plains has maintained a disciplined approach to financial management, making difficult but necessary decisions to ensure long-term fiscal sustainability. While the Shire must continually seek efficiencies and value for money, it must also recognise and respond to prevailing market forces to maintain service levels, infrastructure, and community outcomes.

Key financial risks

Ensuring the shire does not 'live beyond its means' is paramount to reducing financial risk. Whilst it is a given of likely significant growth in the Shire, balancing the need for infrastructure with available funding will be challenge.

Ensuring robust documents such as the Council Plan along with costings and then updated subordinate plans such as the 10 year Road Program, Waste Management Strategy and Plant Replacement Plan will be of critical for success.

This LTFP provides for between $750,000 and $1,190,000 in capital expenditure and ensuring budget decisions are within this range will facilitate risk mitigation.

Sensitivity to changes

Noting the volatility, decisions should continue to factor and monitor changes to the:

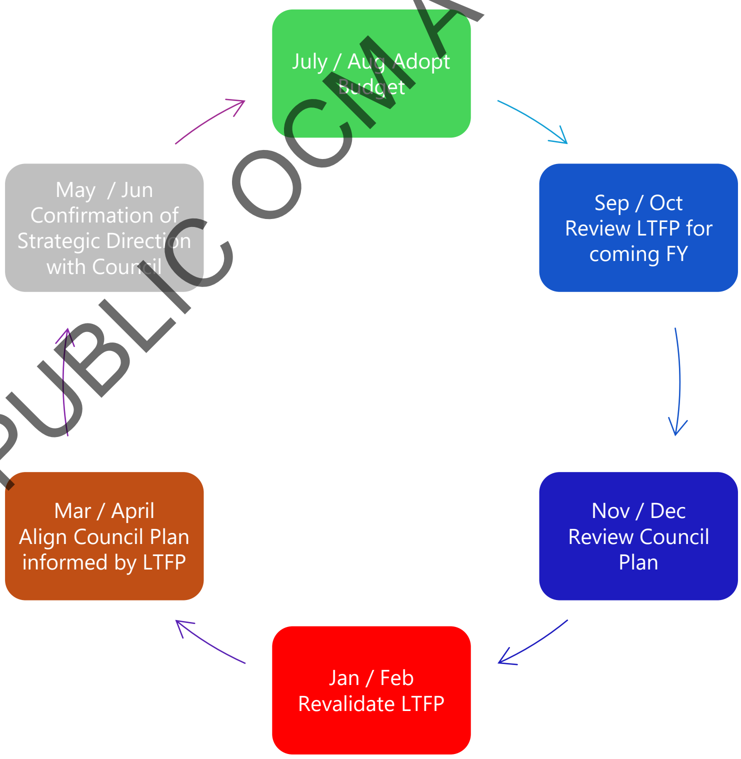
- Local Government Cost Index
- Grants
- Supply Chain costs

Allowing year in year decision making to be nimble through adjusting key documents to suit and ultimately ensuring affordable outcomes particularly on sustainment costs once assets have been delivered.

Monitoring and Review

The LTFP is an informing strategy that presents a financial analysis of strategic objectives defined in the integrated planning framework documents, or more recently primarily known as the Council Plan. It is an integral part of Councils strategic planning process and provides the resourcing capability to implement the Strategic Council Plan and Corporate Business Plan.

It is recommended this document be reviewed at least annually in accordance with following timeline diagram:



Conclusion

The Shire continues to operate at a high level with the ability to meet its operational needs in outyears but needs to be mindful of the increase of this expenditure as it grows and assets are delivered. Often the issue is not the funding of capital projects as a high proportion comes from grants, but it's the operating tail that can last for decades which will impact if adequate operating funding is not allocated in the budget.

The shire is projected to have available between $750,000 and $1,190,000 to contribute to capital projects over the 10 years period. It is likely that there will be unprecedented growth given the industries, state and federal government outlooks, along with the Shires proximity to Perth.

This will present challenges but also opportunities for the Shire to deliver on its strategic outcomes, particularly for Road Construction, Energy Transition, Water Supply, Disaster Recovery and ICT aspects.

There will be however need to be key decisions and trade offs, particularly in the short term given the current economic climate and circumstances needing sound fiscal management in order to insulate and minimise risk but with discipline, there can a very positive financial outcome.

Appendix

- Detailed financial tables 2025-26 to 2034-35.

Financial Tables

Operating Activities

	Operating Activities									
Revenue	**Year 1 2025-26**	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	**Year 6 2030-31**	**Year 7 2031-32**	**Year 8 2032-33**	**Year 9 2033-34**	**Year 10 2034-35**
General rates	4,135,598	4,509,549	4,735,026	4,924,428	5,121,405	5,479,903	5,863,496	6,098,036	6,341,957	6,595,636
Grants, subsidies and contributions	2,272,986	1,840,001	2,191,408	2,279,064	2,370,227	2,465,036	2,563,637	2,666,183	2,772,830	2,883,743
Fees and charges	309,923	403,408	419,544	436,326	453,779	485,544	504,965	525,164	546,171	568,017
Interest revenue	72,744	62,975	66,124	68,107	70,151	72,255	74,423	76,656	78,189	81,316
Other revenue	38,960	118,770	123,521	128,462	133,600	138,944	144,502	150,282	156,293	164,108
	6,830,211	**6,934,703**	**7,535,623**	**7,836,387**	**8,149,161**	**8,641,682**	**9,151,024**	**9,516,320**	**9,895,440**	**10,390,212**
Expenditure										
Employee costs	(2,058,532)	(2,931,293)	(3,077,858)	(3,231,751)	(3,393,338)	(3,563,005)	(3,812,415)	(3,964,912)	(4,123,508)	(4,329,684)
Materials and contracts	(2,615,003)	(2,640,413)	(2,825,242)	(2,966,504)	(3,114,829)	(3,270,571)	(3,499,511)	(3,674,486)	(3,858,210)	(4,051,121)
Utility charges	(118,350)	(119,220)	(125,181)	(125,181)	(135,181)	(140,181)	(149,994)	(157,493)	(165,368)	(165,368)
Depreciation	(3,673,554)	(3,732,353)	(3,732,353)	(3,732,353)	(3,732,353)	(3,732,353)	(3,732,353)	(3,732,353)	(3,732,353)	(3,732,353)
Finance costs	(50,377)	(76,275)	(68,934)	(53,359)	(35,050)	(24,385)	(18,547)	(12,374)	(7,300)	(8,000)
Insurance	(195,445)	(198,586)	(218,445)	(227,182)	(231,726)	(243,312)	(260,344)	(265,551)	(276,173)	(287,220)
Other expenditure	(218,676)	(205,009)	(213,209)	(221,738)	(226,172)	(242,005)	(258,945)	(264,124)	(269,406)	(280,183)
	(8,929,937)	**(9,903,149)**	**(10,261,222)**	**(10,558,068)**	**(10,868,650)**	**(11,215,812)**	**(11,732,109)**	**(12,071,293)**	**(12,432,319)**	**(12,929,612)**
Non-cash amounts excluded from operating activities	**(3,673,554)**	**(3,723,742)**	**(3,732,353)**	**(3,732,353)**	**(3,732,353)**	**(3,732,353)**	**(3,732,353)**	**(3,732,353)**	**(3,732,353)**	**(3,732,353)**
Opening Balance adjustment	**(246,477)**									
Amount available for Capital Activites	**1,327,351**	**755,296**	**1,006,755**	**1,010,672**	**1,012,865**	**1,158,223**	**1,151,268**	**1,177,380**	**1,195,474**	**1,192,953**

Capital Revenue

		Captial Revenue ($)									
Strategic Outcome	**Key Service / Program**	**Year 1 2025-26**	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	**Year 6 2030-31**	**Year 7 2031-32**	**Year 8 2032-33**	**Year 9 2033-34**	**Year 10 2034-35**
Community Wellbeing	Disaster Recovery	110,000	**23,666**	77,000			105,000				140,000
	Housing	4,594,000	**7,329,862**	-	-	-	-	-	-	-	-
	Sport and Recreation	117,000	**-**	100,000	-	2,900,000	-	75,000	-	3,200,000	-
	Other Community Assets	153,936	**-**	-	-	-	-	-	-	-	-
Infrastructure & Place	Road Construction	4,166,843	**4,432,730**	4,533,197	4,774,857	4,978,600	5,245,030	5,574,781	5,868,521	6,126,947	6,500,794
	Plant Replacement	280,500	**293,500**	930,000	346,000	761,730	590,680	437,765	1,128,280	596,057	825,860
	Other Infrastructure	-	**256,000**	-	-	350,000	-	-	-	-	140,000
Economic Development	Water Strategy	223,300	**235,307**	-	-	120,000	-	-	-	180,000	-
	Regional Precinct	1,890,000	**-**	-	1,890,000	-	-	-	5,000,000	-	-
	Business Development / Tourism	689,485	**183,012**	-	-	-	-	-	-	50,000	-
Environmental Sustainability	Regional Waste Facility	-	**268,460**	-	-	-	66,000	-	-	-	99,000
	Bushfire Management	-	**90,275**	-	-	100,000	-	-	-	200,000	-
	Energy Transition	-	**-**	-	-	-	-	-	300,000	-	50,000
Governance & Leadership	Information Technology	-	**-**	-	-	-	-	-	-	-	-
		12,225,064	**13,112,812**	5,640,197	7,010,857	9,210,330	6,006,710	6,087,546	12,296,801	10,353,003	7,755,654

Capital Expenditure

		Captial Expenditure ($)									
Strategic Outcome	**Key Service / Program**	**Year 1 2025-26**	**Year 2 2026-27**	**Year 3 2027-28**	**Year 4 2028-29**	**Year 5 2029-30**	**Year 6 2030-31**	**Year 7 2031-32**	**Year 8 2032-33**	**Year 9 2033-34**	**Year 10 2034-35**
Community Wellbeing	Disaster Recovery	(180,000)	**(33,666)**	(110,000)	-	-	(150,000)	-	-	-	(200,000)
	Housing	(4,609,000)	**(7,369,862)**	(45,000)	(47,250)	(49,613)	(52,093)	(54,698)	(57,433)	(60,304)	(63,320)
	Sport and Recreation	(293,833)	-	(200,000)	-	(2,000,000)	-	(150,000)	-	(3,000,000)	-
	Other Community Assets	(22,000)	**(25,000)**	(32,500)	(34,125)	(35,831)	(37,623)	(39,504)	(41,479)	(43,553)	(45,731)
Infrastructure & Place	Road Construction	(4,158,843)	**(4,603,045)**	(4,833,197)	(5,074,857)	(5,328,600)	(5,595,030)	(5,874,781)	(6,168,521)	(6,476,947)	(6,800,794)
	Plant Replacement	(774,500)	**(808,000)**	(1,384,260)	(869,100)	(1,618,800)	(1,117,800)	(1,079,200)	(1,893,918)	(1,193,197)	(1,252,857)
	Other Infrastructure	-	**(320,000)**	-	-	(500,000)	-	-	-	-	(200,000)
Economic Development	Water Strategy	(318,633)	**(347,684)**	-	-	(200,000)	-	-	-	(300,000)	-
	Regional Precinct	(1,890,000)	-	-	(1,890,000)	-	-	-	(5,000,000)	-	-
	Business Development / Tourism	(689,485)	**(183,012)**	-	-	(50,000)	-	-	-	(100,000)	-
Environmental Sustainability	Regional Waste Facility	-	**(402,690)**	-	-	-	(100,000)	-	-	-	(150,000)
	Bushfire Management	-	**(90,275)**	-	-	(100,000)	-	-	-	(200,000)	-
	Energy Transition	-	-	(50,000)	-	-	(70,000)	-	(300,000)	-	(50,000)
Governance & Leadership	Information Technology	-	**(337,266)**	-	-	(350,000)	-	-	-	-	(400,000)
		(12,936,294)	**(14,520,500)**	(6,654,957)	(7,915,332)	(10,232,844)	(7,122,546)	(7,198,183)	(13,461,350)	(11,374,001)	(9,162,701)

9.5 Shire of Victoria Plains Artificial Intelligence (AI) Policy

File Reference	
Report Date	12 August 2026
Applicant/Proponent	Audit, Risk and Improvement Committee
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Nil
Prepared by	Colin Ashe – Deputy Chief Executive Officer
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	1. SoVP Artificial Intelligence (AI) Policy – Page 72

PURPOSE

That Council, as recommended by the Audit, Risk and Improvement Committee (ARIC) adopt the Shire of Victoria Plains Artificial Intelligence (AI) Policy.

BACKGROUND

Artificial Intelligence (AI) technologies are becoming increasingly integrated into business operations across both the public and private sectors. AI has the potential to improve productivity, enhance service delivery, support informed decision-making, strengthen organisational resilience and assist in the delivery of strategic outcomes for the community.

The Shire of Victoria Plains has already commenced the use of AI-enabled technologies within approved systems and recognises that adoption is likely to increase as the technology matures and becomes embedded in existing software platforms. While AI presents opportunities to improve efficiency and service delivery, it also introduces risks associated with privacy, security, records management, bias, accountability and the handling of confidential information.

At present, the Shire does not have a formal policy setting out the principles, governance arrangements, responsibilities and controls relating to the use of AI. The proposed Artificial Intelligence Policy has been developed to provide a clear framework for the safe, lawful and responsible use of AI by employees, contractors and elected members.

The Policy establishes governance arrangements, defines approved and prohibited uses, outlines risk management requirements, identifies responsibilities across the organisation, and provides guidance regarding the use of enterprise and non-enterprise AI tools. The Policy also reinforces existing obligations relating to privacy, records management, cybersecurity and information governance.**COMMENT**

The proposed Artificial Intelligence Policy adopts a principles-based and risk-based approach to the use of AI within the Shire. The Policy recognises that AI should support, but not replace, professional judgement and decision-making. It also establishes appropriate safeguards to ensure that confidential, personal, commercial and sensitive information is appropriately protected.

The Policy prioritises the use of approved enterprise tools operating within the Shire's existing security environment, particularly Microsoft 365 and Microsoft Copilot, while establishing requirements for the assessment and management of higher-risk AI applications.

Importantly, the Policy acknowledges that AI technology is evolving rapidly and provides flexibility through the use of an Approved AI Tools Register, allowing management to update approved technologies without requiring amendments to the Policy itself.

The adoption of the Policy will provide staff, contractors and elected members with clear expectations regarding acceptable use of AI and will ensure the Shire remains well positioned to leverage emerging technologies while maintaining appropriate governance and risk controls.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer
All Staff, Contractors and Elected Members

STATUTORY CONTEXT

NIL

CORPORATE CONTEXT

Audit, Risk and Improvement Committee Terms of Reference.

Strategic Business Plan/Corporate Business Plan

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

Strategic Priority 4.3 – AI is increasing and staff need to ensure their skillset remains current whilst maintaining guardrails on its use.

Delegation

Nil

Policy Implications

It is recommended this policy be added to Council Policy Manual Part 02 Administration

Other Corporate Document

Risk Analysis

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

FINANCIAL IMPLICATIONS

VOTING REQUIREMENTS

Simple Majority

Officer Recommendation

That Council, as recommended by the Audit, Risk and Improvement Committee **ADOPT**:

1. The Shire of Victoria Plains Artificial Intelligence (AI) Policy.
2. Authorises the Chief Executive Officer to make minor administrative amendments to the Policy that do not materially alter the intent of the Policy.
3. Notes that the Approved AI Tools Register may be updated from time to time by the Chief Executive Officer in accordance with the Policy.

For _____ / Against _____

Shire of Victoria Plains

Space to Grow

Artificial Intelligence (AI) Policy

Date Aug 2026
Version 1.0

Space to Grow

Bolgart Calingiri Gillingarra Mogumber New Norcia Piawaning Yerecoin

Purpose

This Policy establishes the principles, responsibilities and governance arrangements for the safe, lawful and responsible use of Artificial Intelligence (AI) within the Shire of Victoria Plains.

The Shire does not adopt AI for its own sake. AI is used as a practical capability to strengthen organisational resilience, support decision-making, improve service delivery and enhance the Shire's ability to secure economic opportunities for long-term prosperity.

Scope

This Policy applies to all employees, contractors and elected members, all AI tools and systems used by the Shire, and all third-party platforms incorporating AI.

Policy Principles

Principle	How it is lived
Human-Centred Use	AI supports but does not replace human judgement.
Transparency	AI use will be disclosed and outputs explainable.
Privacy and Data Protection	Must comply with WA privacy laws.
Records and Accountability	Must comply with State Records requirements.
Fairness	Avoid bias and ensure equitable use.
Security	Align with cyber security requirements.
Community Benefit	Deliver improved outcomes for the community.

Approved and Prohibited Use

Approved: Use only approved tools, avoid use of **Confidential** information where controls are not in place, review outputs.
Prohibited: No data classified as **Confidential** in unapproved tools, no automated decisions without oversight.

Roles and Responsibilities

Role	Responsibilities
CEO	Accountable for ensuring appropriate governance arrangements, procedures, training, guidance, technology controls and management oversight mechanisms are established to support compliance with this Policy. Retains overall accountability for implementation of the Policy and the responsible use of AI across the organisation.
Executive	Approve AI use cases and ensure alignment with strategic objectives
ICT/Governance	Maintain approved tools, controls, and the AI use register
Staff and Contractors	Use AI responsibly in accordance with this policy, including: - using approved tools only

Role	Responsibilities
	- reviewing outputs before use - not entering information classified as OFFICIAL Sensitive into non-enterprise tools - complying with records, privacy and security requirements - this applies to contractors once they are logged onto to Shire of Victoria Plains network and they are expected to act, behave and apply shire AI policy as if they were employees.
Councillors	As councillors are not employees or contractors, but do have access to public and confidential information, it is expected, they will use the approved AI tools available through the secure log on (with their shire email) on the shire network and accordingly, this AI Policy equally applies. Should AI generated output be inappropriately used or inaccurate, the shires code of conduct policy may apply. See definitions section for further information.

Risk Management

AI use within the Shire will be managed using a proportionate, risk-based approach.
The scenarios in which AI is to be used are to be considered broadly within the following categories:

- Low Risk: Internal productivity (e.g. drafting emails, summarising meetings, creating the first draft of internal documents, researching and bringing external information together, formatting information). All information that is stored in Shire systems must only be used in Shire approved and support AI tools. All publicly accessible information stored outside of Shire systems can be used in any AI tool, responsibly.
- Medium Risk: Public-facing content or advisory outputs
- High Risk: Decisions affecting individuals, finances, compliance or regulatory outcomes

All AI medium and high risk outputs must be:

- reviewed by a responsible staff member prior to reliance or publication
- documented where required within the AI use register
- If in doubt, seek management advice and direction

Higher risk uses may require Executive approval and additional controls.

Technology and Data Controls

AI tools must be governed through enterprise technology controls, including

- identity and access management
- an ongoing effort by the Shire to implement information governance, security and technology controls that enable the appropriate management of organisational information and support ever broader usage of safe AI
- retention and records management control

Where available, AI capability should be prioritised within:

- Microsoft 365 and existing Shire systems, to ensure security, compliance and data sovereignty

Use of Enterprise AI Tools (Microsoft 365 / Copilot)

AI capabilities provided within the Shire's Microsoft 365 environment (including Microsoft Copilot) operate within existing organisational security, access controls and data protection settings.
Staff may use these tools with Shire information appropriate to their role and existing access permissions. This includes the use of internal data, documents and information required to perform their duties.

However, Staff must continue to:

- exercise professional judgement when using AI outputs
- ensure information is handled in accordance with privacy, records and security obligations
- avoid inappropriate use of sensitive or restricted information
- review and validate outputs prior to use or dissemination

Use of Non-Enterprise and non-approved AI Tools

The Shire will maintain an Approved AI Tools Register identifying authorised AI tools that have been assessed for operational use. The register may be amended from time to time without requiring amendment to this Policy.

AI tools that are not approved or not operating within the Shire's enterprise environment must be treated as higher risk.

Staff must not input any information classified as **Confidential** including personal or citizen information, into such tools.

Where uncertainty exists, staff must treat information as **Confidential** and seek guidance from Management.

Training

The Shire will provide **targeted training and guidance** to ensure staff can:

- use AI safely and effectively
- understand risks and limitations
- apply AI in ways that support multi-skilling and workforce resilience

Compliance

All generative AI use must comply with the following:

- AI outputs are not authoritative and may be incomplete or incorrect
- outputs must be reviewed and validated by a human before use
- AI must support—not replace—professional judgement
- outputs must comply with records and information management obligations
- users must be aware of the potential for bias, error and unintended outcomes

Aligns with WA legislation including Local Government Act, Privacy, Records and FOI requirements.

Monitoring and Review

AI use and this Policy will be:

- reviewed annually, and
- updated in response to changes in technology, legislation, or organisational needs

Definitions

AI: Systems generating outputs based on data.

Confidential Information: Information requiring additional protection due to privacy, legal, employment, commercial, security, regulatory or governance considerations. Examples include personal information, complaints, legal advice, employment matters, confidential Council information, commercially sensitive information and information provided in confidence.

Division 4 under the Code of Conduct states: ***confidential document*** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed.

If there is any doubt, advice should be sought from management before input into AI tools.

Approved AI Tools

As this technology in many respects is in its infancy but at the same time, evolving quickly, the Shire will take a conservative approach to ensure risk remains within tolerable levels.

Currently in Western Australian government (state and local) the only tool listed that meets PRIS for data that is essentially internal data is Microsoft Copilot.

Sherpai

deployment tool through Component6 as a partner of LG Professionals that IT teams use to enable safe AI adoption across their organisation. Delivered within Microsoft Teams, it gives IT control and visibility while empowering employees to discover AI opportunities within governed guardrails, reducing shadow AI adoption and informing strategic decisions.

Guidemai (Component6)

AI-assisted process design that helps teams optimise workflows with human expertise.

As future software develops, it will have an AI component available which will require assessment and then listed on the approved AI tools register for usage.

9.6 Compliance Audit Return 2025

File Reference	
Report Date	20/08/26
Applicant/Proponent	Department of Local Government, Sport and Cultural Industries
Officer Disclosure of Interest	Nil
Previous Meeting Reference	Audit, Risk and Improvement Committee Meeting 26 August 2026
Prepared by	Candice Watson – PA to the CEO
Senior Officer	Sean Fletcher – Chief Executive Officer
Authorised by	Sean Fletcher – Chief Executive Officer
Attachments	Compliance Audit Return 2025 – Page 80

PURPOSE

That Council adopts the Compliance Audit Return 2025 as recommended by the Audit, Risk and Improvement Committee.

BACKGROUND

The Compliance Audit Return is an annual statutory requirement under the Local Government (Audit) Regulations 1996. The Return is completed for the period 1 January to 31 December each year and provides an assessment of compliance with key provisions of the Local Government Act 1995 and associated regulations.

The Audit, Risk and Improvement Committee has reviewed the Compliance Audit Return 2025 and recommended that Council adopt the Return. Following adoption, the CAR must be certified by the President and Chief Executive Officer and submitted through the Local Government Inspectorate CAR Portal.

COMMENT

Administration has completed the 2025 Compliance Audit Return and reviewed the legislative requirements applicable to the Shire during the reporting period.

The review confirmed compliance with all applicable legislative requirements included within the 2025 CAR. No matters of non-compliance were identified.

Audit Findings

The completed Compliance Audit Return demonstrates:

- Compliance with applicable statutory requirements;
- No matters of non-compliance identified;
- Appropriate registers, policies and governance processes maintained by the Shire; and
- Ongoing improvement in compliance management and governance practices.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer

Mr Colin Ashe, Deputy Chief Executive Officer
Mrs Julie Klobas, Council Support Officer
Ms Glenn Deocampo, Coordinator Financial Services
Mrs Marie Freeman, Payroll/HR Officer

STATUTORY CONTEXT

Local Government (Audit) Regulations 1996

- Regulation 14 - Compliance Audit Return to be reviewed by the Audit, Risk and Improvement Committee and reported to Council.
- Regulation 15 - Following adoption by Council, the CAR is to be certified and submitted to the Local Government Inspectorate.

CORPORATE CONTEXT

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES	WE KNOW WE ARE SUCCEEDING WHEN
4. CIVIC LEADERSHIP	
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance

Delegation
Nil

Policy Implications

Nil

Other Corporate Document

Nil

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Non-Compliance Not conducting CAR by 30 September 2026. Not addressing actions of non-compliance process with the Shire's communities.	**Extreme (5)** Non-compliance results in litigation, criminal charges or significant damages or penalties to Shire/Officers	**Likely (4)** Probably occur in most circumstances. At least once per year.	**Extreme (20)**	CEO & Council (Audit Committee) Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring.	With the implementation of Attain and continued monitoring of compliance actions the risk is kept Low.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

Officer and ARIC Recommendation

That Council:

1. **ADOPTS** the Compliance Audit Return 2025 as contained in Attachment 1 in accordance with Regulation 14 of the Local Government (Audit) Regulations 1996; and

2. **AUTHORISES** the President and Chief Executive Officer to certify the Compliance Audit Return 2025 and submit the adopted return together with evidence of Council adoption to the Local Government Inspectorate.

For _____ / Against _____

Local Government Inspector

GOVERNMENT OF WESTERN AUSTRALIA

2025 Compliance Audit Return

Local Government Authority: The Shire of Victoria Plains

Local Government Act 1995

s. 2.29

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

Response: Yes

s. 3.16

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

Response: Yes

Comments: March 2025 Council Resolution OCM2503-015

s.3.57

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

Response: N/A

s. 3.58(3)

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

Response: N/A

s. 3.58(4)

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

Response: N/A

s. 3.59(2)(a)

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

Response: Yes

Comments: December 2025

s. 3.59(2)(b)

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

Response: Yes

Comments: December 2025

s. 3.59(2)(c)

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

Response: Yes

s. 3.59(4)

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

Response: Yes

s. 3.59(5)

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

Response: Yes

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: Yes

s. 5.16 (2)

Were all delegations to committees in writing?

Response: Yes

s. 5.17

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

Response: Yes

s. 5.18

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

Response: Yes

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

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

Response: N/A

s. 5.37(2)

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

Response: N/A

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

Response: N/A

s. 5.39B

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

Response: Yes

s. 5.42

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

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

s. 5.43

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

Response: Yes

s. 5.44(2)

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

Response: Yes

s. 5.45(1)(b)

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

Response: Yes

s. 5.46

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.50

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

Response: N/A

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

Response: N/A

s. 5.51A

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

Response: Yes

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

Response: Yes

s. 5.67

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

Response: Yes

s. 5.68(2)

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

Response: N/A

s. 5.69(5)

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

Response: N/A

s. 5.70

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

Response: Yes

s. 5.71B(5) and (7)

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

Response: N/A

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

Response: N/A

s. 5.73

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

Response: Yes

s. 5.75

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

Response: Yes

s. 5.76

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

Response: Yes

s. 5.77

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

Response: Yes

s. 5.88

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

Response: Yes

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.89A

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

Response: Yes

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

Response: Yes

s. 5.90A

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

Response: Yes

Comments: Policy 1.13 – Attendance at Events Policy

s. 5.94

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

Response: Yes

s. 5.96

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

Response: Yes

s. 5.96A

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

Response: Yes

s. 5.104

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

Response: Yes

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

Response: N/A

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

Response: Yes

s. 5.128

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

Response: Yes

Comments: COUNCIL POLICY MANUAL Section 1.12 Council Resolution No. 2203-05

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

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

Response: N/A

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

Response: N/A

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

Response: N/A

r. 18F

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

Response: Yes

r. 19AB

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

Response: Yes

r. 19AC

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

Response: Yes

r. 19AE

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

Response: Yes

r. 19B

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

Response: Yes

r. 19C

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

Response: Yes

Adoption date or the date of the most recent review: 29/10/2025

r. 19DA

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

Response: Yes

Date of review: 30/07/2025

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

Response: Yes

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

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

Response: Yes

r. 35

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

Response: Yes

r. 36

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

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

Response: N/A

Local Government (Audit) Regulations 1996

r. 10

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

Response: Yes

r. 17

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

Response: Yes

Date of council's resolution to accept the report: 26/11/2025

r. 11FA

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

Response: Yes

r. 13

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

Response: Yes

r. 30G

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

Response: Yes

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

Response: N/A

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

Response: Yes

r. 5

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

Response: Yes

r. 6

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

Response: Yes

r. 7

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

Response: N/A

r. 8

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

Response: Yes

r. 9

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

Response: N/A

r. 11

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

Response: Yes

r. 12

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

Response: Yes

r. 13

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

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

Response: Yes

r. 13A

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

Response: Yes

r. 19

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

Response: Yes

r. 19C

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

Response: Yes

r. 7

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

r. 9

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

r. 10

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

r. 11A

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

Response: Yes

r. 11

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

r. 12

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

Response: N/A

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

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

Response: N/A

r. 15

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

Response: N/A

r. 16

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

r. 17

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

Response: N/A

r. 18(1) and (4)

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

Response: N/A

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

Response: N/A

r. 19

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

Response: N/A

r. 21

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

Response: N/A

r. 22

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

r. 23

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

Response: N/A

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

Response: N/A

r. 24

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

Response: N/A

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

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

Response: N/A

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

Response: N/A

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: N/A

r. 24AH(1) and (3)

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

Response: N/A

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

Response: N/A

r. 24AI

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

Response: N/A

r. 24E

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

Response: N/A

r. 24F

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

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

CEO

Date

Mayor or President

Date

10. MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

11. NEW BUSINESS OF AN URGENT NATURE REQUIRING DECISION

12. MEETING CLOSED TO PUBLIC

13. CLOSURE OF MEETING

There being no further business, the Presiding Member declared the meeting closed at

These minutes were confirmed at the Ordinary Council Meeting held on

Date______________________________

Signed____
(Presiding member at the meeting which confirmed the minutes)

Council Minutes are unconfirmed until they have been adopted at the following meeting of Council.