



**AGENDA ATTACHMENTS FOR THE
ORDINARY COUNCIL MEETING
TO BE HELD ON**

Wednesday 20 March 2019

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Code of Conduct for Council Members, and Committee Members

PREAMBLE

The Model Code of Conduct provides Council Members, and Committee Members in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments.

The Model Code is complementary to the principles adopted in the Local Government Act and Regulations which incorporates four fundamental aims to result in: -

- (a) *better decision-making by local governments;*
- (b) *greater community participation in the decisions and affairs of local governments;*
- (c) *greater accountability of local governments to their communities; and*
- (d) *more efficient and effective local government.*

The Code provides a guide and a basis of expectations for Council Members, Committee Members and employees. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

STATUTORY ENVIRONMENT

The Model Code of Conduct observes statutory requirements of *the Local Government Act 1995* (s.5.103 – Codes of Conduct) and *Local Government (Administration) Regulations 1996* (Regs 34B and 34C).

RULES OF CONDUCT

Council Members acknowledge their activities, behaviour and statutory compliance obligations may be scrutinised in accordance with prescribed rules of conduct as described in the *Local Government Act 1995* and *Local Government (Rules of Conduct) Regulations 2007*.

1. ROLES

1.1 Role of Council Member

The primary role of a Council Member is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future for the Local Government will be the focus of the Council Member's public life.

The Role of Council Members as set out in S 2.10 of the Local Government Act 1995 follows:

"A Councillor:

- (a) represents the interests of electors, ratepayers and residents of the district;*
- (b) provides leadership and guidance to the community in the district;*
- (c) facilitates communication between the community and the council;*
- (d) participates in the local government's decision-making processes at council and committee meetings; and*
- (e) performs such other functions as are given to a Councillor by this Act or any other written law."*

A Council Member is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, Council Members activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Council Members and on Local Governments.

In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

1.3 Role of Council

The Role of the Council is in accordance with S 2.7 of the Local Government Act 1995:

- “(1) The council —*
 (a) governs the local government’s affairs; and
 (b) is responsible for the performance of the local government’s functions.
- (2) Without limiting subsection (1), the council is to —*
 (a) oversee the allocation of the local government’s finances and resources; and
 (b) determine the local government’s policies.”

1.2 Role of Employees

The role of employees is determined by the functions of the CEO as set out in S 5.41 of the Local Government Act 1995:

- “The CEO’s functions are to:*
- (a) advise the council in relation to the functions of a local government under this Act and other written laws;*
 - (b) ensure that advice and information is available to the council so that informed decisions can be made;*
 - (c) cause council decisions to be implemented;*
 - (d) manage the day to day operations of the local government;*
 - (e) liaise with the mayor or president on the local government’s affairs and the performance of the local government’s functions;*
 - (f) speak on behalf of the local government if the mayor or president agrees;*
 - (g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to S 5.37(2) in relation to senior employees);*
 - (h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
 - (i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO.”*

1.4 Principles affecting the employment of employees by the Shire

The following principles, set out in section 5.40 of the Act, apply to the employment of the Shire's employees:

- “(a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*
- (d) there is to be no unlawful discrimination against employees or persons seeking employment by the Shire on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) such other principles, not inconsistent with this Division, as may be prescribed.”*

1.5 Relationships between Council Members and Employees

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Council Members and employees have a mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position, Council Members need to observe their statutory obligations which include, but are not limited to, the following –

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising employees in a way that casts aspersions on their professional competence and credibility.

2. CONFLICT AND DISCLOSURE OF INTEREST

2.1 Conflict of Interest

- (a) Council and Committee Members will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties. An “interest” is one that could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.
- (b) Council and Committee Members will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing in land within the local government district or which may otherwise be in conflict with the Council's functions (other than purchasing the principal place of residence).
- (c) Council and Committee Members who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.

2.2 Financial Interest

Council and Committee Members will adopt the principles of disclosure of financial interest as contained within the Local Government Act.

3. PERSONAL BENEFIT

3.1 Use of Confidential Information

Council and Committee Members shall not use confidential information to gain improper advantage for themselves or another person or body in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Council.

Due discretion shall be exercised by all those who have access to confidential or sensitive information. Every matter dealt with by, or brought before, a meeting sitting behind closed doors, shall be treated as strictly confidential, and shall not without the authority of the Council be disclosed to any person other than the Council members and/or employees of the Shire (and in the case of employees only so far as may be necessary for the performance of their duties) prior to the discussion of the matter at a meeting of the Council held with open doors.

Nothing in this section prevents a Council member from disclosing confidential information:

- to a legal practitioner for the purpose of obtaining legal advice; or
- if the disclosure is permitted by law.

3.3 Improper or Undue Influence

Council Members will not take advantage of their position to improperly influence other Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

Council and Committee Members shall not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body. Similarly, Council and Committee Members shall not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

4. CONDUCT OF COUNCIL AND COMMITTEE MEMBERS

4.1 Personal Behaviour

- (a) Council and Committee Members will:
- (i) act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;
 - (ii) perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
 - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
 - (iv) make no allegations which are improper or derogatory (unless true and in the public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
 - (v) always act in accordance with their obligation of fidelity to the Local Government.
- (b) Council Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

4.2 Honesty and Integrity

Council and Committee Members will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) bring to the notice of the President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee to the Chief Executive Officer.
- (c) be frank and honest in their official dealing with each other.

4.3 Personal Communications and Social Media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (c) Council Member comments which become public and breach the *Local Government (Rules of Conduct) Regulations 2007* may constitute a breach of the *Local Government Act 1995* and may be referred for investigation.

4.4 Performance of Duties

Council and Committee Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Council members and committee members will be as informed as possible about the functions of the Council and treat all members of the community honestly and fairly.

4.5 Compliance with Lawful Orders

- (a) Council and Committee Members will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the Chief Executive Officer.
- (b) Council and Committee Members will give effect to the lawful decisions and policies of the Local Government, whether or not they agree with or approve of them.

4.6 Administrative and Management Practices

Council and Committee Members will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

4.7 Corporate Obligations

- (a) Standard of Dress

Council and Committee Members are expected to comply with neat and responsible dress standards at all times. Accordingly, Council Members and Committee Members will dress in a manner appropriate to their position, in particular when attending meetings or representing the Local Government in an official capacity.

(b) Communication and Public Relations

- (i) As a representative of the community, Council Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so Council Members should acknowledge that:
 - as a member of the Council there is respect for the decision-making processes of the Council which are based on a decision of the majority of the Council;
 - information of a confidential nature ought not be communicated until it is no longer treated as confidential;
 - information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
 - information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.
- (ii) Committee Members accept and acknowledge it is their responsibility to observe any direction the Local Government may adopt in terms of advancing and promoting the objectives of the Committee to which they have been appointed.

4.7 Appointments to Committees

As part of their representative role Council Members are often asked to represent the Council on external organisations. It is important that Council Members:

- clearly understand the basis of their appointment; and
- provide regular reports on the activities of the organisation.

5. DEALING WITH COUNCIL PROPERTY

5.1 Use of Local Government Resources

Council Members will:

- (a) be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the Local Government resources entrusted to them effectively and economically in the course of their duties; and
- (c) not use the Local Government's resources (including the services of Council employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

5.2 Travelling and Sustenance Expenses

Council and Committee Members will only claim or accept travelling and sustenance expenses arising out of travel-related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy, awards and the provisions of the Local Government Act.

5.3 Access to Information

- (a) Employees will ensure that Council Members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities.
- (b) Council Members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.



EMPLOYEE CODE OF CONDUCT

1. INTRODUCTION

This Code of Conduct is primarily for employees, providing minimum standards of professional and personal behaviour that we, as an organisation, will accept. It shall guide how we act towards those we come in contact with in our personal and professional lives. As Shire employees, we are all in a position of trust and it is expected that we will undertake our duties to the best of our ability, promoting fairness, respect, and care for our workmates and stakeholders.

I want us to remember that we are ultimately all public servants, with ratepayer and taxpayer money paying our wages and purchasing our resources. We are accountable to the Public and, as Shire employees, we must:

- Act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;
- Perform our duties impartially and in the best interests of the Shire and the community, uninfluenced by fear or favour;
- Act in good faith (i.e. honestly, for the proper purpose and without exceeding powers) in the interests of the Shire and the community.

Even though Mingenew is a relatively small, rural Shire I want us to aspire to 'punch above our weight' and demonstrate to our community and our stakeholders and neighbours that we are a forward-thinking and professional organisation. Regardless of our role, this professionalism can be reflected in:

- Providing great internal and external customer service
- Showing respect to each other and our stakeholders
- Planning and thinking ahead so that we are proactive, rather than reactive
- Taking pride in our work
- Defending and maintaining the Shire's public image
- Looking for, suggesting and implementing positive changes, new initiatives and improvements
- Doing the right thing, even when nobody is watching

It should be noted that this Code of Conduct is not a stand-alone document. Our organisational policies and procedures, along with relevant legislation, also assist us by providing parameters and guidance for our business activities and personal behaviour.

This Code of Conduct applies equally to all of us, and I am confident that by adopting these standards and applying our supporting policies, we can continue to build a stronger, smarter and happier organisation. I look forward to working with you all over the coming years to uphold our values, build trust within the organisation and continue to serve our community with the highest level of integrity and customer service.

Nils Hay
Chief Executive Officer

2. OUR CORPORATE VALUES

The Shire has developed a number of corporate values which govern our professional conduct and personal behaviour. These corporate values are:

We Respect Others:

- ✓ **Teamwork** – we build solid relationships and work collaboratively to achieve common goals;
- ✓ **Integrity** – we behave in an honest, ethical, respectful and accountable manner.
- ✓ **Commitment to Safety** – we contribute to a workplace which preserves and supports the physical and mental health of our team

We Grow:

- ✓ **Continuous Improvement** – we look for ways to improve what we do, share suggestions and ideas, and strive to be a little better tomorrow than we were yesterday;
- ✓ **Innovation** – we add creativity and excitement to the workplace and the projects we undertake; we take calculated risks and accept that sometimes failure is a learning opportunity;
- ✓ **Valuing Our People** – we invest in the training and development of a productive, flexible and skilled workforce to help drive our organisation forwards.

Service Quality Matters:

- ✓ **Communication** – we practice clear, open and timely exchange of information and feedback;
- ✓ **Professionalism** – we behave in a manner that upholds, and improves, the Shire's reputation;
- ✓ **Delivery** – we strive to provide great internal and external customer service.

These corporate values are central to our relationships and behaviours as well as being important in building confidence and trust within the Shire of Mingenew.

Some examples of how we can display the corporate values are listed below:

- ✓ **Teamwork** – work collaboratively with other staff and teams; support and assist team members during peak periods of workload; support the decisions of the management team; do not try to undermine or obstruct others.
- ✓ **Integrity** – call out workmates when they are not acting appropriately; report corruption, theft and other breaches; treat Shire resources respectfully.
- ✓ **Commitment to Safety** – report hazards; look out for our own safety and that of those around us; observe safe work practices.
- ✓ **Continuous Improvement** – look for better ways of doing what we do; ask questions like “why do we do it that way?”; accept that improvement means embracing change.
- ✓ **Innovation** – research new and innovative ways of doing things; challenge the status quo; share ideas and suggestions; keep an open mind.
- ✓ **Valuing Our People** – identify and attend training to develop our skills; talk to supervisors about how to advance on our career paths or contribute more to the Shire; network and provide opportunities to do so.
- ✓ **Communication** – ensure we communicate information internally and externally in a timely manner; provide feedback where appropriate; avoid creating information silos.
- ✓ **Professionalism** – take pride in our work; consider how what we do reflects on how the Shire is viewed; do the best we can with the resources at our disposal; start and finish work on time.
- ✓ **Delivery** – seek to make each interaction with colleagues and stakeholders a positive one; use criticism as an opportunity to improve; give service we would like to receive

3. WORKPLACE BEHAVIOUR

3.1. ABSENCE FROM WORK

Attending work can be a regular 'check point' for employees. If an employee does not arrive at work at the scheduled starting time, their supervisor will become concerned for the employee's welfare.

Given this, employees are to contact their supervisor by telephone (call or text message) to advise them of any period of unexpected absence (including personal leave) as soon as possible. This should ideally be no later than the employees scheduled commencement time on the day of the unplanned absence.

If contact has not been made by this time the Shire will try and contact the employee via their home telephone, mobile phone or if necessary via an emergency contact number. If the Shire is unable to make contact with the employee or the emergency contact someone from the Shire will endeavour to visit the employee's stated address. If the Shire is still unable to contact the employee it may contact the Police and request that they undertake a welfare check on the employee.

Any period of absence (both planned and unplanned) needs to be legitimised through the completion of the relevant leave form immediately upon the employees return to work.

3.2. LEAVE

When taking planned leave, it's important to submit your leave form with as much notice as reasonably practicable. We are a small team, so having several people absent at the same time can have a serious impact on our productivity. If plenty of notice is given, it is easier to plan around absences, however leave requests may be refused on operational grounds.

The Shire will close down for 1-2 weeks during the Christmas-New Year period, with only a small 'skeleton crew' operating. During this time, staff will be required to take leave (Annual Leave or Long Service Leave) for several days. Where staff do not have sufficient Annual Leave accrued, they will be permitted to incur a negative leave balance to cover this period.

3.3. TIMESHEETS AND OVERTIME

Depending on the position held, the hours of duty for employees will vary. Regardless of where an employee works, all employees are required to complete a timesheet to receive their pay. These timesheets need to accurately record:

- Any hours worked
- Job cost codes for hours worked
- Any leave taken (accompanied by a signed leave form)

Timesheets not only ensure that employees are paid the right amount, but also that costs are allocated against relevant budget areas. As such, it's important that they are completed correctly.

It is also important that employees only submit timesheets for time actually worked. Claiming payment for time that has not actually been worked is fraud – and will be treated seriously. Likewise, whilst at work, employees are expected to dedicate their whole time and effort on Shire of Mingenew business, and not on private or other matters.

Overtime is sometimes necessary to ensure that we can deliver our services in a timely manner, however – in the interest of maintaining work-life balance – overtime should not occur on a sustained basis. Except in cases of emergency, all overtime must be approved by the relevant supervisor or manager prior to being undertaken.

3.4. ALCOHOL AND DRUGS

The consumption or sale of alcohol on Shire premises is only permitted at functions organised, approved by and under the strict supervision of the Chief Executive Officer (or relevant Supervisor) or with the expressed approval of the relevant Supervisor.

Under no circumstances are employees permitted to consume illicit drugs at work, or use, sell and store illicit drugs on the Shire's premises or in Shire vehicles. If an employee is taking prescription drugs which may affect their ability to perform their role, they must notify their supervisor.

Employees should be mindful of the perception of others if they are consuming alcohol outside of the Shire's premises and in a public place, such as after work drinks, whilst they might still be wearing the Shire's uniform or protective clothing.

3.5. SMOKING

The Shire is a smoke-free environment. Smoking is not permitted in any work areas including in motor vehicles. Employees who absent themselves from their workplace to take time out to smoke should keep this time to a minimum. It is the responsibility of each supervisor to monitor workplace absence of smokers.

3.6. INTERPERSONAL BEHAVIOUR

As a small team – much like a family – there will be instances where we do not see eye to eye. While it is preferable that we all have a positive working relationship, this is not always possible. Even so, it is expected that we treat others civilly and behave in a professional manner while in the workplace.

The Shire will treat any instances of harassment, bullying or discrimination with disciplinary action. Aggressive, threatening and/or inappropriate behaviour (both verbal and non-verbal) will not be tolerated towards either other staff or members of the public.

The Shire is committed to the principles of equal opportunity for all regardless of for example, age, family responsibilities, family status, gender history, marital status, political conviction, pregnancy, race, religious conviction, sex, sexual orientation or spent convictions.

Examples of workplace bullying include:

- Abusive, insulting or offensive language;
- Behaviour or language that frightens, humiliates, belittles or degrades, including criticism that is delivered with yelling and screaming;
- Teasing or regularly making someone the brunt of jokes;
- Displaying material that is degrading or offending; and
- Spreading gossip, rumours and innuendo of a malicious nature.

Where conflict exists between employees, they are encouraged to try to resolve the matter civilly themselves. Many times, conflict is simply the result of miscommunication (an intended joke being taken the wrong way; a comment being misinterpreted; rumours and hearsay). In these cases simply talking the issue through may help to resolve it. If this approach is not possible, the matter should be referred to a relevant supervisor to assist with the mediation process.

3.7. COUNCILLOR AND EMPLOYEE RELATIONS

Councillors and employees shall demonstrate mutual respect and understanding in relation to their respective roles, functions and responsibilities. Employees shall respect their role and the role and responsibilities of Councillors. This means that we:

- a) Accept and respect the rights and obligations vested in Councillors under the representative system of local government.
- b) At all times conduct ourselves professionally in all dealings with Councillors.
- c) Ensure that all issues are addressed with the highest level of proficiency and loyalty to the Shire.
- d) Ensure that we operate within the limitations of the delegations and authorities vested in us.
- e) Refrain from criticising any Councillor in a manner that may discredit that Councillor's professional competence and reputation.
- f) Acknowledge that Councillors are not to directly contact an employee and make a request of that employee. The Councillors should contact the Chief Executive Officer (CEO) to make such requests.

3.8. CONFIDENTIALITY

Some of the tasks the Shire undertakes require confidentiality to be maintained. Examples include the selection and recruitment process, evaluation of tenders, financial information, or private works contracts. All employees are to strictly adhere to confidentiality requirements and not divulge privileged information to any person outside the process. Should there be any misunderstanding as to what is 'confidential', employees shall seek advice from their supervisor before taking any action.

3.9. CONFLICTS OF INTEREST

A conflict of interest exists when an employee's actions and behaviour are perceived or confirmed by others to detract from their capacity to work in an unbiased manner. Careful consideration needs to be given to situations that arise in the work place and the judgments made, as these actions, behaviours and decisions may be perceived negatively by others, resulting in complaints and grievances and damage to the employee's and the Shire's reputation. All employees are required to advise their supervisor if a conflict of interest is likely to occur in the performance of their duties on a specific task.

Examples of potential conflicts of interest may include an instance where a family member is employed by the Shire, or by a supplier or contractor to the Shire and you have a supervisory role to play in managing the work performance of your family member through the supplier or contractor. Other examples are when you are intending to undertake a dealing in land within the Shire of Mingenew; or if you are involved in a tender process and you have a personal association with the tenderer.

Further information can be obtained from the Governance Officer. Declarations of Interest should be made on the appropriate form available from the Governance Officer and is to be forwarded through to the Chief Executive Officer (CEO) who will advise as to whether it is appropriate for the employee to continue in the role and what steps are to be taken, if any, to avoid a conflict of interest.

In general, it is good practice to err on the side of caution and declare something which might be a potential conflict of interest – rather than not declare it – if you are not sure.

3.10. DRESS STANDARD

The preference of clothing and footwear will vary considerably from one employee to another and expressions of individuality is important, although employees need to be mindful of the impact on their personal image and the Shire as an employer in Local Government. Personal presentation needs to have regard for our credibility as it could give rise to poor perceptions or adverse reactions amongst those with whom we interact.

It is necessary to adopt different dress standards for different occasions. Your supervisor should be consulted if employees are unsure of appropriate dress standards for particular situations.

Employees issued with uniforms or personal protective clothing are required to wear them at all times, unless specifically advised otherwise by the relevant supervisor.

It is also important that employees maintain a high level of hygiene and careful attention should be paid to personal grooming and presentation.

The Shire allows employees to dress casually on occasion, like dedicated fundraising days for a particular charity. During casual dress days it is also a requirement to present for work in a clean, tidy and presentable manner, which is appropriate to the work being undertaken. Appropriate clothing should be worn, and careful consideration should be given to wearing shirts or clothing that may have a racial, political or sexual statement or may offend someone.

3.11. ETHICAL DILEMMAS

Should employees be faced with an ethical dilemma in the work place, they should refer to the relevant section of this Code of Conduct, discuss the matter with work colleagues and/or supervisor, and apply the universal principles of justice, respect for persons and responsible care. If your gut feeling is that something is not ethical or appropriate, it is likely that it won't be.

3.12. EXTERNAL EMPLOYMENT

The approval of the CEO is required if an employee wishes to undertake another paid position whilst in the employment of the Shire of Mingenew. This is to ensure there is no conflict of interest between the two jobs and to ensure the wellbeing of the particular employee. If an employee wishes to be employed by a secondary employer, a letter to the CEO needs to be prepared, stating the period and times of employment, the position and the secondary employer.

Where an employee is on any form of leave, they cannot be employed by another employer without the express approval from the CEO.

All applications for external employment will be considered by the CEO and approval, or otherwise is at the sole discretion of the CEO.

3.13. GIVING AND RECEIVING GIFTS AND FAVOURS

Giving and receiving gifts can be perceived by others to be a conflict of interest in certain circumstances. This depends on timing, the people or organisation involved and the perceived potential benefit in return.

Employees should not seek gifts, hospitality, favours or discounts and should not seek any fee, reward, or gratuity other than official salary and allowances for services provided whilst acting on behalf of the Shire.

If employees are offered gifts, hospitality, favours or discounts, other facilities from suppliers, consultants, clients or other customers, these should be declined unless there is a defensible business requirement to support acceptance or low monetary value (under \$50) is involved and refusal would create diplomatic difficulties and/or poor public relations.

The Shire's Policy and Management Procedure on accepting gifts and benefits provides further clarification.

The Local Government Act 1995 and the Local Government (Administration) Regulations 1996 clarifies that a "gift" has the following meaning:-

'Any disposition of property (receiving property or money from someone) or being provided with any other financial benefit (whether it be by money or otherwise) other than by will, whether it is in writing or not.'

The three recognised categories of gifts are Acceptable, Notifiable and Prohibited -

1. **An acceptable gift** is a gift from a relative or friend, which is received outside the work environment, or a gift from a statutory authority, government office or non-profit association for professional training.

2. **A notifiable gift** is a gift worth between \$50 and \$300 in value or more than one gift given by the same person or company within six months that are in total worth between \$50 and \$300. These gifts must be approved by the CEO and recorded in the Shire's gift register.
3. **A prohibited gift** is a gift worth \$300 or more or alternatively more than one gift given by the same person within a six month period that in total are worth more than \$300. These gifts cannot be accepted.

Furthermore the Act and Regulations require that an employee is not to accept a prohibited gift from a person who is undertaking or seeking to undertake an activity involving a local government discretion; or it is reasonable to believe is intending to undertake an activity involving a local government discretion.

If an employee accepts a notifiable gift from a person who is undertaking or seeking to undertake an activity involving a local government discretion; or it is reasonable to believe is intending to undertake an activity involving a local government discretion, then you are to notify the CEO within 10 days of accepting the gift.

Staff should not accept anything other than moderate acts of hospitality (meals and refreshments) without prior approval of the CEO.

If any gift or benefit is offered and accepted after discussion with the CEO, disclosure must be made in a prompt and full manner to the CEO or Governance Officer using the appropriate disclosure form (available from the Governance Officer). All disclosure forms are then retained in the Shire's register, which is available for viewing by the public upon request.

Legislation requires that the disclosure include:-

- (a) the name of the person who gave the gift; and*
- (b) the date on which the gift was accepted; and*
- (c) a description, and the estimated value, of the gift; and*
- (d) the nature of the relationship between the person who is an employee and the person who gave the gift; and*
- (e) if the gift is a notifiable gift under paragraph (b) of the definition of notifiable gift in sub regulation (1) (whether or not it is also a notifiable gift under paragraph (a) of that definition) —*
 - i. a description; and*
 - ii. the estimated value; and*
 - iii. the date of acceptance, of each other gift accepted within the 6 month period."*

...and requires that the CEO maintain a register of notifiable gifts and record in it details of notifications given to comply with a requirement made under sub regulation (3)."

3.14. DISCLOSURE OF INTEREST AFFECTING IMPARTIALITY

An '*interest*' means an interest that could, or could reasonably be perceived to, affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

It is understood by the Shire that employees have interests outside of the work environment which may include involvement in sporting, hobby clubs, friendships or relationships with people who have involvement in commercial enterprise, or have property within the Shire region.

As an employee of the Shire of Mingenew it is important that these other interests or connections do not affect the Shire's decision making process. Where an employee has delegated authority or involvement in a decision making process, a declaration must be made to the CEO prior to or at the meeting immediately before the matter is discussed, or if the employee is to provide advice in respect of any matter to be discussed at a council or committee

meeting not attended by the person, then he/she is required to disclose the nature of that interest in a written notice given to the CEO before the meeting; or at the time the advice is given.

Where the employee has a clear financial interest or a proximity interest in the matter under consideration (e.g. you are a shareholder in a commercial enterprise which is the subject of a tender process or the matter is about a property that is adjacent to any property that you may own) then the employee should refrain from being involved in the decision making process for that matter.

There are certain circumstances where an employee may be excused from the requirement to disclose the nature of an interest. Namely, if you did not know you had an interest in the matter; or you did not know the matter in which you had an interest would be discussed at the meeting you are attending. You should however disclose the nature of the interest as soon as possible after becoming aware of the discussion of a matter of that kind.

Once a disclosure has been made in relation to a matter that will be discussed at a meeting, the CEO must give the notice to the person who is to preside at the meeting; and immediately before a matter to which the disclosure relates is discussed at the meeting the person presiding is to bring the notice and its contents to the attention of the persons present and the details are to be recorded in the minutes of that meeting.

3.15. DEALING WITH BUSINESS STAKEHOLDERS OF THE SHIRE

A '*Business Stakeholder*' is a person or business that is, or is likely to enter into commercial arrangements with the Shire, like undertake roadworks, sell of goods or services to the Shire.

It is important that employees for example:

- (a) do not make any statements or express any views to a business stakeholder which purports to be on behalf of the council or the Shire, unless authorised to do so.
- (b) are alert to the motives and interests of a business stakeholder;
- (c) are aware of which person, organisation or company that the business stakeholder is representing;
- (d) do not give any unauthorised undertaking to a business stakeholder;
- (e) do not say anything which could be viewed as giving a particular business stakeholder preferential treatment;
- (f) ensure that persons interested in commercial arrangements with the Shire are treated fairly and consistently;
- (g) are alert to attempts by business stakeholders and parties interested in a commercial arrangement, to encourage employees to consider matters which are extraneous or irrelevant to the merits of the decision under consideration; and
- (h) are careful in dealings with a business stakeholder who is a former Councillor or former employee of the Shire, and make sure that the person is not given or appear to be given favourable or preferential treatment.

Where an employee is unsure of what to do in a situation involving a business stakeholder, they should immediately contact their supervisor for direction.

3.16. GRIEVANCE RESOLUTION

The Shire is committed to resolving any grievances in a fair, equitable and prompt manner and will if required, make available a trained Employee Support representative and resources to assist in the early resolution of the Grievance process.

Please liaise with the Governance Officer or the Finance Manager for details of how to have a grievance considered and addressed.

3.17. INTELLECTUAL PROPERTY

The work produced as a consequence of employment with the Shire, including work carried out in the home environment in relation to the Shire's business remains the property of the Shire. Employees are remunerated to fulfil the requirements of specific positions and assigned roles. Information should be made accessible to other employees subject to no breach of confidentiality and should be stored in line with the Shire's Record Keeping Plan.

3.18. MANAGEMENT OF PERFORMANCE

Employees are employed by the Shire to undertake certain tasks at differing levels of complexity and authority. It is the responsibility of employees to ensure their tasks are carried out to the best of their ability. Where an employee does not have the skills and/or ability to carry out the tasks assigned to them the Shire will assist by providing training and guidance to the employee to obtain the necessary skills and ability.

Employees will undergo an annual performance review with their direct supervisor, however, it is expected that feedback on their performance will be provided on a regular basis throughout the year. The annual performance review will not only evaluate how the employee is performing with the tasks allocated to them, but will also look at how they interact with the team, and others in the organisation, and how they display the corporate values.

A component of the annual performance review is an assessment of the learning and development the employee may require over the ensuing 12 months.

Where an employee's performance is not considered satisfactory, the Shire will assist by implementing an action plan in consultation with the employee, to resolve those performance issues.

3.19. OCCUPATIONAL SAFETY AND HEALTH

The *Occupational Safety and Health Act 1984* requires the Shire to provide and maintain a work environment where employees are not exposed to hazards. A hazard is something that has the potential to cause harm or injury. Each employee has a duty of care for the safety of themselves and for their colleagues.

The Shire has an obligation to provide safe systems of work, training and supervision, protective clothing and safety equipment, safe procedures for operating equipment and handling materials, a system for reporting and investigating accidents and advice in general on safe work practices.

Employees must follow health and safety instructions, adhere to task procedures, wear protective clothing, use safety equipment, take care of equipment, report hazards, report work related injuries, and work with the Shire to ensure safe work practices. Further information can be obtained by referring to the Shire's Occupational Health and Safety policy, or by contacting the OSH Team or the relevant Workplace Health and Safety Representative.

3.20. PERSONAL PHONE USE

The number of personal phone calls employees make at work, and time spent engaged in personal matters on mobile telephones should be kept to an absolute minimum. Length of calls should be limited to avoid disruption to personal productivity levels and to others in hearing range. Use of Shire owned mobile phones to make personal calls should be strictly limited to keep cost to a minimum. Employees who make personal mobile phone calls exceeding \$10 per month may be asked to reimburse the Shire the total cost of all personal calls.

3.21. LEARNING AND DEVELOPMENT

The Shire is committed to building a skilled workforce to meet the current and future demands placed on the Shire by developing training pathways and learning opportunities to facilitate professional and personal development.

The Shire will provide reasonable access to learning and development opportunities in line with corporate objectives. Employees have a responsibility to plan their own learning, self-improvement and career opportunities.

These should be discussed through the annual performance review process or during meetings with the relevant supervisor.

3.22. RECORDS MANAGEMENT

All employees must make and keep accurate records. The Shire of Mingenew operates a corporate information management system (Synergy) that allows for the management of records received or created by the Shire. All mail received by the Shire is registered into Synergy.

Employees must make full use of Synergy, including for the recording of emails, and should not create, edit or knowingly store any file outside of the system. This strategy will help protect the integrity and security of all stored records, and allow for their proper management. Employees should note that legislation provides for a \$10,000 fine for any person knowingly destroying records.

For further information please refer to the Shire's Record Keeping Plan.

3.23. COMPLIANCE WITH LAWFUL ORDERS

All employees will comply with any lawful and reasonable order given by any other person having authority to make or give such an order. If an employee believes that an order issued is not reasonable, possibly unlawful or inappropriate, then the matter should be taken up with their supervisor or the relevant manager immediately.

Employees will implement the lawful policies, procedures and local laws of the Shire of Mingenew, whether or not they agree with or approve of them.

4. PUBLIC INTERACTIONS

4.1. COMMUNICATION AND CONSULTATION BETWEEN THE SHIRE OF MINGENEW AND THE COMMUNITY

The Shire is committed to the principle of building a sustainable and successful partnership with the community of which consultation is an integral component.

Where appropriate and authorised to do so, employees shall ensure that effective and accurate information is communicated to all sections of the community and appropriate mechanisms are implemented to facilitate appropriate access to and dissemination of information regarding Council business activities to achieve proper accountability and responsibility.

Employees will respect the decision making process of the Council and ensure their effective implementation.

All aspects of communication (including verbal, written or personal) involving Shire of Mingenew activities should reflect the status and objectives of the Council. Communications should be accurate, polite and professional.

Only designated employees are permitted to make comments to the media in relation to Shire of Mingenew matters. Where an employee is a spokesperson for another organisation or community service it is important that the employee specifically states that these comments are being made as a representative of the particular organisation and not the Shire of Mingenew.

4.2. PUBLIC COMMENT

Only designated representatives (President, CEO or a designated Officer) have the authority to make comments in public or the media that reflect the Shire's position on various topics. Employees should refrain from making public comment expressing personal views where they relate to Shire business, including when using social media.

Employees are not permitted to provide reports, or discuss the Shire's activities with an external third party without the express written consent of the CEO.

The expression of personal views as a citizen without implication to the Shire is acceptable. It is not acceptable for employees to criticise the Shire or the Council in public forums while representing the Shire, including when using social media.

4.3. SOCIAL MEDIA

Only employees authorised by the CEO are to utilise social media for Shire purposes. The principles of this Code of Conduct apply to any social media communications, this includes exhibiting professionalism, promoting and maintaining the public's trust and confidence in the integrity of the local government, and protecting confidentiality.

Employees are reminded that their personal social media use can impact upon the Shire's reputation – especially where they are discussing matters related to the Shire and its activities. As Mingenew is a small community, when people post on social media it is often reasonably identifiable who they are and who they work for. To avoid misinterpretation and potential harm to the Shire's reputation, employees must not make inappropriate comments on social media in response to Shire matters and employees.

4.4. FREEDOM OF INFORMATION

The *Freedom of Information Act, 1992* (FOI Act) is designed to make local government agencies more open and accountable. This is achieved by creating a general right of access to documents held by the Shire of Mingenew, thus allowing particular documents concerning the Shire's operations (subject to the document's content) to be made available to members of the community.

Individuals are also provided with the means to see their own records, enabling them to confirm that their personal information held is accurate, complete, up to date, and not misleading.

All of the Shire's records can be accessed under FOI legislation. Records can be in any format, including handwritten notes, emails, formal reports, plans, drawings, images, sounds and videos. Information held by the Shire must therefore be accurate, complete, up to date and not misleading.

When preparing correspondence, reports and other documents including email, employees must be aware that this content is open to public scrutiny. No derogatory personal comments or opinions are to be made. The Record must be saved to the Synergy system.

FOI is a last resort for the public in gaining access to information. If the information can be released without going through FOI, it should be released.

5. FINANCIAL MANAGEMENT

5.1. CORPORATE CREDIT CARD

Corporate Credit cards are issued to assist with meeting Shire business costs. They are only to be used for business purposes of the Shire and all purchases shall be in accordance with the Purchasing policy and the related credit card procedures.

Among the permitted uses are:-

- ✓ in person, across the counter retail purchases;
- ✓ facsimile/telephone purchases;
- ✓ mail order purchases and subscriptions;
- ✓ official travel, accommodation and related expenses; and
- ✓ entertainment and business hospitality expenses.

The corporate credit card must not be used for –

- X personal or non-work related expenditure;
- X obtaining cash advances; and

- X the purchase of goods or services where the cardholder gains personal advantage through the transaction (e.g. special offers such as Fly Buys).

5.2. FINANCIAL MANAGEMENT

There are specific financial practices to be followed to account for expenditure of Shire funds. Authority to purchase, record keeping, presentation of receipts and value for money requirements exist. Each employee needs to ensure that expenditure is in accordance with the Shire's policies and legislative requirements.

5.3. HOSPITALITY

Hospitality relates to the reception and entertainment of visitors and guests. Expenditure for hospitality may only be incurred with the prior approval of CEO to:

- Facilitate the conduct of Government business through people who provide advice and/or services due to vocational or business interests;
- Reciprocate hospitality provided it serves the same general purpose; and
- Meet the cost of working meals where a full day meeting has been scheduled and/or the meal is attended by external clients.

5.4. PURCHASING GOODS AND SERVICES

The Shire's Purchasing Policy and Procedure outlines purchasing obligations. As a general rule only authorised officers are permitted to commit the Shire to expenditure. Prior approval is required for all goods and services ordered through the raising of a Purchase Order. Everyone has an approved limit of expenditure and tenders must be called for purchases over the value of \$150,000.

5.5. TRAVEL

Employees will be reimbursed for reasonable travel expenses incurred while travelling on official business. To make a travel claim employees need to have prior approval to travel and receipts kept of all costs incurred on the trip. If the travel attracts Frequent Flyer Points, then where possible, these points need to be reserved for use by the Shire and the employee is not able to benefit from frequent flyer points accumulated on Shire travels.

5.6. CASH HANDLING

Employees who are responsible for handling cash or an allocation of petty cash, will ensure the cash is safely secured at all times when not in use and that the appropriate receipts are provided to account for the expenditure of any cash.

Employees who are responsible for the handling of cash will ensure they comply with the Shire's procedures regarding Cash Handling.

6. ASSET MANAGEMENT

6.1. COMPUTER SYSTEM ACCESS AND SECURITY

Access to the Shire's computer systems is controlled and monitored for security and privacy reasons. Employees will be given a level of access consistent with their roles and responsibilities. Employees are responsible for protecting the Shire's information by keeping passwords confidential and not allowing unauthorised people to log on to their access areas.

Employees need to be aware of security requirements related to the use of computer facilities, and in particular, the security risks involved in using the Internet.

6.2. COMPUTER AND COMMUNICATIONS EQUIPMENT

A significant component of the Shire's business is now conducted using the Internet and through emails. Information generated and received through these mediums that is work-related forms part of the formal Shire records and must be filed in accordance with policies and processes for records storage. Limited personal use of the internet is allowed, provided it does not affect work performance.

Offensive or inappropriate material or information that is likely to offend others (including sexual or racial orientated material), private business, or material for private commercial gain, must not be accessed, stored or circulated. If employees access, store or circulate this type of material they may face disciplinary action.

Offensive material received by email should be deleted immediately. Junk mail and incoming and outgoing emails not related to work should be deleted immediately, as retention of these materials impact of the Shire's electronic storage facilities.

6.3. OFFICE EQUIPMENT

The use of photocopiers, fax machines and other office equipment is primarily for work purposes. Employees shall take care at all times to ensure that the equipment is operated in accordance with the manufacturer's specification, maintained in good condition and stored securely. Use of equipment for private purposes should be very limited. Disruption to workflow and business must not occur and cost to the Shire is to be negligible. Any loss or damage must be reported to your supervisor.

6.4. SHIRE SOFTWARE

The Shire licenses the use of computer software from a range of companies. Software can only be used in accordance with the license agreements. Copyright laws provide harsh penalties for individual employees and organisations that make unauthorised copies of software. Employees must not copy for their private use, software acquired by the Shire. Employees cannot copy or use unauthorised, unlicensed, shareware and freeware, or illegal software on a Shire computer.

6.5. VEHICLES

Vehicles are to be used for Shire business purposes only unless otherwise approved through an employment contract or by the CEO.

All employees have a duty of care to operate departmental vehicles in accordance with the *Road Traffic Act 1974*, to not cause excessive wear and tear, to accurately complete vehicle pre-start documentation, and to promptly report any damages or mechanical problems. Smoking is not permitted in any shire vehicle.

Where an employee does not comply with the *Road Traffic Act 1974* this may be reported to the Corruption and Crime Commission as misconduct. An example of misconduct as it relates to vehicles could be receiving one or more speeding fines in a shire vehicle.

Parking and traffic fines incurred in the course of duty are the responsibility of the employee driving the vehicle and will not be paid by the Shire.

7. RESPONSIBILITIES

7.1. EMPLOYEES' RESPONSIBILITIES

Employees are required to:

1. Comply with this Code of Conduct; and
2. Report any employee they believe may not be complying with the Code of Conduct

7.2. SUPERVISORS' RESPONSIBILITIES

Supervisors are responsible for:

1. Compliance with this Code of Conduct;
2. Ensuring employees within their team(s) are aware of and are comply with the Code;
3. Ensure systems and processes (including periodic checks) are in place to reduce the risk of misconduct within their team(s), and where necessary investigate any potential breaches of the Code; and
4. Reporting any persons they believe are not complying with the Code of Conduct.

7.3. ETHICAL AND BEHAVIOURAL RESPONSIBILITIES

Additional ethical and behavioural responsibilities imposed by this Code are based on the ethics and principles which are contained in the Western Australian Public Sector Code of Ethics. They are as follows –

- (a) **Integrity of local government** - it is vital that the public has confidence in a local government's ability to ensure the good rule and government of its area. Employees must conduct themselves in a way that promotes and maintains the public's trust and confidence in the integrity of the local government and the good rule and government of its area.
- (b) **Primacy of the public interest** - employees are required to make decisions solely in terms of the public interest. Employees must take steps to avoid, resolve or disclose conflicts of interest.
- (c) **Independence of action** - employees must not place themselves under any financial obligation that may influence them in discharging of their duties and responsibilities as employees of the Shire of Mingenew.
- (d) **Appropriate use of information** - employees who in the course of carrying out their duties receive information that is not available to the general public must not misuse this information, particularly for personal gain.
- (e) **Transparency and scrutiny** - it is vital that the public has confidence in the integrity of a local government's decision-making processes. To ensure transparency and public scrutiny of, and public confidence in those processes, employees must disclose their financial interests.
- (f) **Appropriate use of entitlements** - employees must comply with the requirements about using entitlements provided for under the local government's relevant policies and procedures.

8. ENFORCEMENT OF THE CODE

This Code of Conduct essentially sets out the minimum conditions of conduct that is expected of all employees.

Employees will, upon commencement with the Shire, agree to abide by the Code of Conduct, and any breaches may lead to disciplinary action.

Disciplinary action will be undertaken if an employee commits a breach of discipline. A breach of discipline is defined as:

An employee who –

(a) disobeys or disregards a lawful order; or

(b) contravenes –

(i) the provision of any act applicable to the employee; or

(ii) any employment condition, agreement, award, or code;

(iii) commits an act of misconduct; or

(iv) is negligent or careless in the performance of his or her functions.

commits a breach of discipline.

Should any employee be suspected of a breach of discipline, the disciplinary process will be instigated.

In accordance with the *Corruption and Crime Act 2003*, the Shire may report any employee where there is suspicion they may have committed a breach of discipline. The Corruption and Crime Commission may undertake further investigations in relation to any matters they deem appropriate.

Further information on the disciplinary process can be obtained from the Shire's Governance Officer.

9. POLICY & LEGISLATION

Following are policies and legislation relate to obligations and practices expected of everyone as employees of the Shire of Mingenew. State legislation is available from the State Government's Legislation site (www.legislation.wa.gov.au); and Shire Policies and Local Laws are available on the Shire's Web Page.

- *Freedom of Information Act 1992*
- *Equal Opportunity Act 1984*
- *Fair Work Act 2009*
- *Minimum Conditions of Employment Act 1993*
- *Occupational Health and Safety Act 1984*
- *Local Government Act 1995*
- *Local Government Regulations (Various)*
- *Corruption and Crime Commission Act 2003*
- *Public Interest Disclosure Act 2003*
- *State Records Act 2000*
- Shire of Mingenew Policies and Procedures
- Shire of Mingenew Local Laws

CODE OF CONDUCT

PREAMBLE

The Model Code of Conduct provides elected members and staff in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments.

The Model Code is complementary to the principles adopted in the Local Government Act and regulations which incorporates four fundamental aims to result in:-

- (a) better decision-making by local governments;
- (b) greater community participation in the decisions and affairs of local governments;
- (c) greater accountability of local governments to their communities; and
- (d) more efficient and effective local government.

The Code provided a guide and a basis of expectations for elected members and staff. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

ROLE OF ELECTED MEMBER

A Councillor's primary role is to represent the community and the effective translation of the community's needs and aspirations into a direction and future for the Local Government will be the focus of the Councillor's public life.

A Councillor is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives.

In fulfilling the various roles, elected members' activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents concerns;
- Having an awareness of the statutory obligations imposed on Councillors and on Local Governments.
- Working with other governments and organisations to achieve benefits for the community at both a local and regional level.

1. CONFLICT AND DISCLOSURE OF INTEREST

1.1 Conflict of Interest

- (a) Members and staff will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfillment of their professional duties.
- (b) Staff will not engage in private work with or for any person or body with an interest in proposed or current contract with the Local Government, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.
- (c) Members and Staff will lodge written notice with the Chief Executive Officer describing an intention to undertake a dealing in land within the municipality or which may otherwise be in conflict with Council's functions (other than purchasing the principal place of residence).

- (d) Members and Staff who exercise a recruitment or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.
- (e) Staff will refrain from partisan political activities which could cast doubt on their neutrality and impartially in acting in their professional capacity.

An individual's right to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti discriminatory legislation.

1.2 Financial Interest

Members and staff will adopt the principles of disclosure of financial interest as contained within the Local Government Act.

1.3 Disclosure of Interest

- (a) Members and employees will disclose, any interest that he or she has in any matter to be discussed at a council or committee meeting that will be attended by the member or employee
- (b) Members and employees will disclose, any interest that he or she has in any matter to be discussed at council or committee meeting in respect of which the member or employee has given, or will give, advice
- (c) Any disclosure of interest under Clause 1.3(a) or (b) is to be made at the meeting immediately before the matter is discussed or at the time the advice is given, and is to be recorded in the minutes of the relevant meeting.
- (d) Whenever disclosure is required, recommended in this Code, or otherwise seems appropriate, it will be made promptly, fully, and in writing within the register provided.

2. PERSONAL BENEFIT

2.1 Use of Confidential Information

Members and Staff will not use confidential information to gain improper advantage for themselves or for any other person or body, in ways which are inconsistent with their obligation to act impartially, or to improperly cause harm or detriment to any person or organisation.

2.2 Intellectual Property

The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Local Government upon its creation unless otherwise agreed by separate contract.

2.3 Improper or Undue Influence

Members and staff will not take advantage of their position to improperly influence other members or staff in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

2.4 Gifts and Bribery

- (a) Members and staff cannot accept a gift, other than a token gift being a gift with a value of less than \$50 or moderate hospitality, from a person who is undertaking, or is likely to undertake, business-
 - I. That requires the person to obtain any authorisation from the local government;
 - II. by way of contract between the person and the local government; or
 - III. by way of providing any service to the local government.
- (b) The Chief Executive Officer is to keep a register of token gifts that a council member or employee accepts from a person referred to in Clause 2.4(a) to record-
 - I. The names of the persons who gave, and received, the token gift;
 - II. The date of receipt of the token gift; and
 - III. A description, and the estimated value, of the token gift

3. CONDUCT OF MEMBERS AND STAFF

3.1 Personal Behaviour

- (a) Members and staff will:

- (i) act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this code;
 - (ii) perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
 - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
 - (iv) make no allegations which are improper and derogatory (unless true and in public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
 - (v) always act in accordance with their obligation of fidelity to the Local Government.
- (b) Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

3.2 Honesty and Integrity

Members and staff will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest and departure from these standards;
- (b) bring to the notice of the President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee to the Chief Executive Officer;
- (c) be frank and honest in their official dealing with each other.

3.3 Performance of Duties

- (a) While on duty, staff will give their whole time and attention to the Local Government's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on their Local Government.
- (b) Members will at all time exercise reasonable care and diligence in their duties, being consistent in their decision making but treating all matters on individual merits. Members will be as informed as possible about functions of the Council, and treat all members of the community honestly and fairly.

3.4 Compliance with Lawful orders

- (a) Members and Staff will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the superior of the person who gave the order and, if resolution can not be achieved, with the Chief Executive Officer.
- (b) Members and Staff will give effect to the lawful policies of the Local Government, whether or not they agree with or approve them.

3.5 Administrative and Management Practices

Members and staff will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

3.6 Corporate Obligations

(a) Standard of Dress – Staff

Staff are expected to comply with neat and responsible dress standards at all times. Management reserves the right to raise the issue of dress with individual staff.

(b) Standard of Dress – Members

Members will be expected to comply with neat and responsible dress standards at all times, in their roll in representing Council.

The minimum dress standards encouraged for meetings of Full Council, and all other functions involving Full Council (i.e. electors meetings) will be:

- (i) Male Members
 - a suit; or

- tailored trousers and a coat, sports coat, jumper or
- cardigan; and
- tie.

(ii) Female Members

- a suit; or
- dress; or
- tailored slacks and coat, cardigan or jumper.

Neat and responsible dress standards at Full Council does not include denim or corduroy.

The minimum dress standards do not apply to Committee meetings and other informal meetings.

The Shire President, or the person acting in that capacity, may suspend the minimum dress standard requirements if circumstances require.

(c) Communication and Public Relations

- (i) All aspects of communication by staff including verbal, written or personal), involving Local Government's activities should reflect the status and objectives of that Local Government. Communications should be accurate, polite and professional.
- (ii) As a representative of the community Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so Members should acknowledge that:
 - as a member of the Council there is respect for the decision making processes of the Council which are based on a decision of the majority of the Council;
 - information of a confidential nature ought not be communicated until it is no longer treated as confidential;
 - information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
 - information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

3.7 Relationship between Members and Staff

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Members and Staff have mutual respect and co-operation with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position Members need to:

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising staff in a way that casts aspersions on their professional competence and credibility.

3.8 Appointments to Committees

As part of their representative role Members are often asked to represent the Council on external organisations. It is important that members:

- clearly understand the basis of their appointment; and
- provide regular reports on the activities of the organisation.

DEALING WITH COUNCIL PROPERTY

3.9 Use of Local Government Resources

Members and staff will:

- (a) be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the Local Government resources entrusted to them effectively and economically in the course of their duties; and
- (c) not use the Local Government's resources (including the services of Council staff) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by Chief Executive Officer).

3.10 Travelling and Sustenance Expenses

Members and staff will only claim or accept travelling and sustenance expense arising out of travel related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy and the provision of the Local Government Act.

3.11 Access to Information

- (i) Staff will ensure that members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities as members.
- (ii) Members will ensure that information provided will be used properly to assist in the process of making reasonable and informed decisions on matters before the Council.

Model Code of Conduct for Council Members, and Committee Members

PREAMBLE

The Model Code of Conduct provides Council Members, and Committee Members in Local Government with consistent guidelines for an acceptable standard of professional conduct. The Code addresses in a concise manner the broader issue of ethical responsibility and encourages greater transparency and accountability in individual Local Governments.

The Model Code is complementary to the principles adopted in the Local Government Act and Regulations which incorporates four fundamental aims to result in :-

- (a) better decision-making by local governments;*
- (b) greater community participation in the decisions and affairs of local governments;*
- (c) greater accountability of local governments to their communities; and*
- (d) more efficient and effective local government.*

The Code provides a guide and a basis of expectations for Council Members, Committee Members and employees. It encourages a commitment to ethical and professional behaviour and outlines principles in which individual and collective Local Government responsibilities may be based.

STATUTORY ENVIRONMENT

The Model Code of Conduct observes statutory requirements of *the Local Government Act 1995* (s.5.103 – Codes of Conduct) and *Local Government (Administration) Regulations 1996* (Regs 34B and 34C).

RULES OF CONDUCT

Council Members acknowledge their activities, behaviour and statutory compliance obligations may be scrutinised in accordance with prescribed rules of conduct as described in the *Local Government Act 1995* and *Local Government (Rules of Conduct) Regulations 2007*.

1. ROLES

1.1 Role of Council Member

The primary role of a Council Member is to represent the community, and the effective translation of the community's needs and aspirations into a direction and future for the Local Government will be the focus of the Council Member's public life.

The Role of Council Members as set out in S 2.10 of the Local Government Act 1995 follows:

“A Councillor:

- (a) represents the interests of electors, ratepayers and residents of the district;*
- (b) provides leadership and guidance to the community in the district;*
- (c) facilitates communication between the community and the council;*
- (d) participates in the local government's decision-making processes at council and committee meetings; and*
- (e) performs such other functions as are given to a Councillor by this Act or any other written law.”*

A Council Member is part of the team in which the community has placed its trust to make decisions on its behalf and the community is therefore entitled to expect high standards of conduct from its elected representatives. In fulfilling the various roles, Council Members activities will focus on:

- achieving a balance in the diversity of community views to develop an overall strategy for the future of the community;
- achieving sound financial management and accountability in relation to the Local Government's finances;
- ensuring that appropriate mechanisms are in place to deal with the prompt handling of residents' concerns;
- working with other governments and organisations to achieve benefits for the community at both a local and regional level;
- having an awareness of the statutory obligations imposed on Council Members and on Local Governments.

In carrying out its functions a local government is to use its best endeavours to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

1.2 Role of Employees

The role of employees is determined by the functions of the CEO as set out in S 5.41 of the Local Government Act 1995:

“The CEO's functions are to:

- (a) *advise the council in relation to the functions of a local government under this Act and other written laws;*
- (b) *ensure that advice and information is available to the council so that informed decisions can be made;*
- (c) *cause council decisions to be implemented;*
- (d) *manage the day to day operations of the local government;*
- (e) *liaise with the mayor or president on the local government's affairs and the performance of the local government's functions;*
- (f) *speak on behalf of the local government if the mayor or president agrees;*
- (g) *be responsible for the employment, management supervision, direction and dismissal of other employees (subject to S 5.37(2) in relation to senior employees);*
- (h) *ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and*
- (i) *perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO."*

1.3 Role of Council

The Role of the Council is in accordance with S 2.7 of the Local Government Act 1995:

- "(1) The council —*
 - (a) governs the local government's affairs; and*
 - (b) is responsible for the performance of the local government's functions.*
- (2) Without limiting subsection (1), the council is to —*
 - (a) oversee the allocation of the local government's finances and resources; and*
 - (b) determine the local government's policies."*

1.4 Principles affecting the employment of employees by the City

The following principles, set out in section 5.40 of the Act, apply to the employment of the City's employees:

- "(a) employees are to be selected and promoted in accordance with the principles of merit and equity; and*
- (b) no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage; and*
- (c) employees are to be treated fairly and consistently; and*
- (d) there is to be no unlawful discrimination against employees or persons seeking employment by the City on a ground referred to in the Equal Opportunity Act 1984 or on any other ground; and*
- (e) employees are to be provided with safe and healthy working conditions in accordance with the Occupational Safety and Health Act 1984; and*
- (f) such other principles, not inconsistent with this Division, as may be prescribed."*

1.5 Relationships between Council Members and Employees

An effective Councillor will work as part of the Council team with the Chief Executive Officer and other members of staff. That teamwork will only occur if Council Members and employees have a mutual respect and co-operate with each other to achieve the Council's corporate goals and implement the Council's strategies. To achieve that position, Council Members need to observe their statutory obligations which include, but are not limited to, the following –

- accept that their role is a leadership, not a management or administrative one;
- acknowledge that they have no capacity to individually direct members of staff to carry out particular functions;
- refrain from publicly criticising employees in a way that casts aspersions on their professional competence and credibility.

2. CONFLICT AND DISCLOSURE OF INTEREST

2.1 Conflict of Interest

- (a) Council and Committee Members will ensure that there is no actual (or perceived) conflict of interest between their personal interests and the impartial fulfilment of their professional duties.

~~(b) Employees will not engage in private work with or for any person or body with an interest in a proposed or current contract with the Local Government, without first making disclosure to the Chief Executive Officer. In this respect, it does not matter whether advantage is in fact obtained, as any appearance that private dealings could conflict with performance of duties must be scrupulously avoided.~~

- (c) Council and Committee Members will lodge written notice with the Chief Executive Officer describing an intention to undertake a **dealing in land** within the local government district or which may otherwise be in conflict with the Council's functions (other than purchasing the principal place of residence).

- (d) Council and Committee Members who **exercise a recruitment** or other discretionary function will make disclosure before dealing with relatives or close friends and will disqualify themselves from dealing with those persons.

~~(e) Employees will refrain from partisan political activities which could cast doubt on their neutrality and impartiality in acting in their professional capacity. An individual's rights to maintain their own political convictions are not impinged upon by this clause. It is recognised that such convictions cannot be a basis for discrimination and this is supported by anti-discriminatory legislation.~~

2.2 Financial Interest

Council and Committee Members will adopt the principles of disclosure of financial interest as contained within the Local Government Act.

2.3 Disclosure of Interest

In this clause, and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996 –

“interest” means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.

3. PERSONAL BENEFIT

3.1 Use of Confidential Information

Council and Committee Members shall not use confidential information to gain improper advantage for themselves or another person or body in ways which are inconsistent with their obligation to act impartially and in good faith, or to improperly cause harm, detriment or impairment to any person, body, or the Council.

Due discretion shall be exercised by all those who have access to confidential or sensitive information. Every matter dealt with by, or brought before, a meeting sitting behind closed doors, shall be treated as strictly confidential, and shall not without the authority of the Council be disclosed to any person other than the Council members and/or employees of the City (and in the case of employees only so far as may be necessary for the performance of their duties) prior to the discussion of the matter at a meeting of the Council held with open doors.

Nothing in this section prevents a Council member ~~or officer~~ from disclosing confidential information:

- to a legal practitioner for the purpose of obtaining legal advice; or
- if the disclosure is permitted by law.

~~3.2 Intellectual Property~~

~~The title to Intellectual Property in all duties relating to contracts of employment will be assigned to the Local Government upon its creation unless otherwise agreed by separate contract.~~

3.3 Improper or Undue Influence

Council Members will not take advantage of their position to improperly influence other Council Members or employees in the performance of their duties or functions, in order to gain undue or improper (direct or indirect) advantage or gain for themselves or for any other person or body.

Council and Committee Members shall not take advantage of their position to improperly influence any other person in order to gain undue or improper (direct or indirect) advantage or gain, pecuniary or otherwise, for themselves or for any other person or body. Similarly, Council and Committee Members shall not take advantage of their positions to improperly disadvantage or cause detriment to the local government or any other person.

3.4 Gifts – Employees

Definitions:

~~In this clause, and in accordance with Regulation 34B of the Local Government (Administration) Regulations 1996:~~

~~“activity involving a local government discretion” means an activity:~~

- ~~(a) that cannot be undertaken without an authorisation from the local government; or~~
- ~~(b) by way of a commercial dealing with the local government;~~

~~“gift” has the meaning given to that term in S 5.82(4) except that it does not include:~~

- ~~(a) a gift from a relative as defined in S 5.74(1); or~~
- ~~(b) a gift that must be disclosed under Regulation 30B of the Local Government (Elections) Regulations 1997; or~~
- ~~(c) a gift from a statutory authority, government instrumentality or non-profit association for professional training;~~

~~“notifiable gift”, in relation to a person who is an employee, means:~~

- ~~(a) a gift worth between \$50 and \$300; or~~
- ~~(b) a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth between \$50 and \$300;~~

~~“prohibited gift”, in relation to a person who is an employee, means:~~

- ~~(a) a gift worth \$300 or more; or~~
- ~~(b) a gift that is one of 2 or more gifts given to the employee by the same person within a period of 6 months that are in total worth \$300 or more.~~

~~(a) A person who is an employee is to refrain from accepting a prohibited gift from a person who:~~

- ~~(i) is undertaking or seeking to undertake an activity involving a local government discretion; or~~
- ~~(ii) it is reasonable to believe is intending to undertake an activity involving a local government discretion.~~

~~(b) A person who is an employee and who accepts a notifiable gift from a person who:~~

- ~~(i) is undertaking or seeking to undertake an activity involving a local government discretion; or~~
- ~~(ii) it is reasonable to believe is intending to undertake an activity involving a local government discretion;~~

is to notify the CEO, in accordance with item (c) and within 10 days of accepting the gift, of the acceptance.

- (c) The notification of the acceptance of a notifiable gift must be in writing and include:
- (i) the name of the person who gave the gift; and
 - (ii) the date on which the gift was accepted; and
 - (iii) a description, and the estimated value, of the gift; and
 - (iv) the nature of the relationship between the person who is an employee and the person who gave the gift; and
 - (v) if the gift is a notifiable gift under paragraph (b) of the definition of "notifiable gift" (whether or not it is also a notifiable gift under paragraph (a) of that definition):
 - (1) a description; and
 - (2) the estimated value; and
 - (3) the date of acceptance;of each other gift accepted within the 6 month period.
- (d) The CEO is to maintain a register of notifiable gifts and record in it details of notifications given to comply with a requirement made under item (c).
- (e) This clause does not apply to gifts received from a relative (as defined in s.5.74(1) of the *Local Government Act 1995*) or an electoral gift (to which other disclosure provisions apply).
- (f) This clause does not prevent the acceptance of a gift on behalf of the local government in the course of performing professional or ceremonial duties in circumstances where the gift is presented in whole to the CEO, entered into the Register of Notifiable Gifts and used or retained exclusively for the benefit of the local government.

4. CONDUCT OF COUNCIL AND COMMITTEE MEMBERS

4.1 Personal Behaviour

- (a) Council and Committee Members will:
- (i) act, and be seen to act, properly and in accordance with the requirements of the law and the terms of this Code;
 - (ii) perform their duties impartially and in the best interests of the Local Government uninfluenced by fear or favour;
 - (iii) act in good faith (i.e. honestly, for the proper purpose, and without exceeding their powers) in the interests of the Local Government and the community;
 - (iv) make no allegations which are improper or derogatory (unless true and in the public interest) and refrain from any form of conduct, in the performance of their official or professional duties, which may cause any reasonable person unwarranted offence or embarrassment; and
 - (v) always act in accordance with their obligation of fidelity to the Local Government.

- (b) Council Members will represent and promote the interests of the Local Government, while recognising their special duty to their own constituents.

4.2 Honesty and Integrity

Council and Committee Members will:

- (a) observe the highest standards of honesty and integrity, and avoid conduct which might suggest any departure from these standards;
- (b) bring to the notice of the President any dishonesty or possible dishonesty on the part of any other member, and in the case of an employee to the Chief Executive Officer.
- (c) be frank and honest in their official dealing with each other.

4.3 Personal Communications and Social Media

- (a) Personal communications and statements made privately in conversation, written, recorded, emailed or posted in personal social media, have the potential to be made public, whether intended or not.
- (b) ~~Employees must not, unless undertaking a duty in accordance with their employment, disclose information, make comments or engage in communication activities about or on behalf of the Local Government, its Council Members, employees or contractors, which breach this Code of Conduct.~~
- (c) Council Member comments which become public and breach the *Local Government (Rules of Conduct) Regulations 2007* may constitute a breach of the *Local Government Act 1995* and may be referred for investigation.
- (d) ~~Employee comments which become public and breach the Code of Conduct, or any other operational policy or procedure, may constitute a disciplinary matter and may also be determined as misconduct and be reported under the *Public Sector Management Act 1994*, in accordance with the *Corruption, Crime and Misconduct Act 2003*.~~

4.4 Performance of Duties

- (a) ~~While on duty, employees will give their whole time and attention to the Local Government's business and ensure that their work is carried out efficiently, economically and effectively, and that their standard of work reflects favourably both on them and on the Local Government.~~
- (b) Council and Committee Members will at all times exercise reasonable care and diligence in the performance of their duties, being consistent in their decision making but treating all matters on individual merits. Council members and committee members will be as informed as possible about the functions of the Council, and treat all members of the community honestly and fairly.

4.5 Compliance with Lawful Orders

- (a) Council and Committee Members will comply with any lawful order given by any person having authority to make or give such an order, with any doubts as to the propriety of any such order being taken up with the the Chief Executive Officer.
- (b) Council and Committee Members will give effect to the lawful decisions and policies of the Local Government, whether or not they agree with or approve of them.

4.6 Administrative and Management Practices

Council and Committee Members will ensure compliance with proper and reasonable administrative practices and conduct, and professional and responsible management practices.

4.7 Corporate Obligations

(a) Standard of Dress

Council and Committee Members are expected to comply with neat and responsible dress standards at all times. Accordingly:

- (i) Council Members and Committee Members will dress in a manner appropriate to their position, in particular when attending meetings or representing the Local Government in an official capacity.
- (ii) ~~Management reserves the right to adopt policies relating to corporate dress and to raise the issue of dress with individual employees.~~

(b) Communication and Public Relations

- (i) ~~All aspects of communication by employees (including verbal, written or personal), involving the Local Governments activities should reflect the status and objectives of that Local Government. Communications should be accurate, polite and professional.~~
- (ii) As a representative of the community, Council Members need to be not only responsive to community views, but to adequately communicate the attitudes and decisions of the Council. In doing so Council Members should acknowledge that:
 - as a member of the Council there is respect for the decision making processes of the Council which are based on a decision of the majority of the Council;
 - information of a confidential nature ought not be communicated until it is no longer treated as confidential;
 - information relating to decisions of the Council on approvals, permits and so on ought only be communicated in an official capacity by a designated officer of the Council;
 - information concerning adopted policies, procedures and decisions of the Council is conveyed accurately.

- (iii) Committee Members accept and acknowledge it is their responsibility to observe any direction the Local Government may adopt in terms of advancing and promoting the objectives of the Committee to which they have been appointed.

4.7 Appointments to Committees

As part of their representative role Council Members are often asked to represent the Council on external organisations. It is important that Council Members:

- clearly understand the basis of their appointment; and
- provide regular reports on the activities of the organisation.

5. DEALING WITH COUNCIL PROPERTY

5.1 Use of Local Government Resources

Council Members will:

- (a) be scrupulously honest in their use of the Local Government's resources and shall not misuse them or permit their misuse (or the appearance of misuse) by any other person or body;
- (b) use the Local Government resources entrusted to them effectively and economically in the course of their duties; and
- (c) not use the Local Government's resources (including the services of Council employees) for private purposes (other than when supplied as part of a contract of employment), unless properly authorised to do so, and appropriate payments are made (as determined by the Chief Executive Officer).

5.2 Travelling and Sustenance Expenses

Council and Committee Members will only claim or accept travelling and sustenance expenses arising out of travel-related matters which have a direct bearing on the services, policies or business of the Local Government in accordance with Local Government policy, awards and the provisions of the Local Government Act.

5.3 Access to Information

- (a) Employees will ensure that Council Members are given access to all information necessary for them to properly perform their functions and comply with their responsibilities.
- (b) Council Members will ensure that information provided will be used properly and to assist in the process of making reasonable and informed decisions on matters before the Council.

Developing a code of conduct

Guide for local government

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Accessibility

Copies of this publication are available in alternative formats upon request.

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Commissioner's foreword

Local government elected members and employees play an important role in the local communities of Western Australia. This role includes the delivery of a diverse range of services from town planning and waste management to childcare and recreation facilities. While the roles of elected members and employees are different, both are essential to ensuring confidence in local government. Further to this, officers, whether elected members, committee members or employees, must act – and be seen to act – with integrity. All have a responsibility to perform their duties in the public interest and make accountable and ethical decisions.

Codes of conduct communicate expected standards of conduct and integrity to all those in an organisation. Effective codes that are well communicated throughout the workplace contribute to building and sustaining a culture of integrity, and create a robust and transparent framework in which to operate, both of which are fundamental to good organisational performance and public confidence.

The *Local Government Act 1995* (LG Act) requires all local governments to prepare or adopt a code of conduct to be observed by elected members, committee members and employees. This guide, prepared by the Public Sector Commission, is intended to assist local governments to develop, implement and promote an effective code of conduct. It is complemented by a number of resources for fostering good governance, which are available on the Public Sector Commission website.



M C Wauchope
PUBLIC SECTOR COMMISSIONER

June 2016

Guide for local government

This guide contains information about how the drafting of a code of conduct (code) could be approached. It also provides guidance as to how a code may best be implemented and subsequently reviewed.

The sample code for local government contained in this guide (refer pp. 12-17) is intended to provide guidance in relation to a broad structure for a code. A number of key conduct areas relating specifically to employees are canvassed, in recognition of the role that a code can play in articulating local government values through employee standards of conduct.

The conduct areas addressed broadly reflect the types of integrity topics that employees of local governments will likely encounter, but in developing your code you might include other topics that further reflect your mission, values and risk assessment. Under the *Local Government (Administration) Regulations 1996* it is a requirement for elected members, committee members and employees to observe detailed provisions in their codes in relation to conflicts of interest and acceptance and notifications of gifts. The Department of Local Government and Communities can assist in relation to these provisions.

Developing your code

The following general steps for developing a code are useful, whether you are developing a new code or revising your current code in response to a review of your business context and risk factors.

Scoping and research

Scoping and research involves identification of what sources of information may inform the development of your code. For example, generally your code should reflect your Community Strategic Plan and values, enabling legislation and regulations, together with whole-of-sector governance instruments under which your local government operates. Consideration should also be given to reviewing your current policies and governance products and whether these might need updating or augmenting to complement your proposed code and reflect your legislative obligations and business context.

You will also need to consider how the code can be used to inform consultants and others with whom your local government partners about the standards that your council, committee members and employees are expected to observe, and also as a resource for developing the expectations that will be imposed by your local government on those partners.

Consultation

Consider forming a consultative committee to discuss the code's content and format, and how the code will be promoted to your employees, contractors and other partners. Your committee should have sufficient expertise to identify and assess the key operational risk areas that would benefit from being addressed within the code. These could include law, finance and procurement, human resources, asset management and community engagement, among other matters.

Consultation with a broad range of employees and stakeholders can help you understand the nature of ethical issues that may arise, your capacity to deal with them and perceptions in relation to the integrity of your local government workplace. This can be achieved in a variety of ways, including use of surveys, such as employee perception surveys, in addition to drawing on the expertise of the consultative committee, which should ideally represent a range of business centres within your local government.

You can also use this process to review the relevance and awareness levels of your existing code and other policies and guidelines, which will, in turn, identify areas for further education.

Risk assessment

In determining your required standards of conduct, it will be necessary to identify critical success factors in your organisational performance and what integrity risks may arise. These might include, for example, the delivery of a high quality community service, public trust in decision making, the procurement and management of facilities and resources etc. Identification of the vulnerabilities related to those performance factors could further inform your risk management strategy, including the appropriate terms of your code and other necessary policies and procedures. For example, some business areas may be more exposed than others to integrity risks because they have a higher degree of autonomy or are making decisions upon which others may be dependent for a favourable outcome.

Because economic, industrial, regulatory and operating conditions, as well as community perceptions, change over time you should undertake regular risk assessments to ensure risk management approaches remain current and appropriate.

Some factors to consider in assessing risk in relation to employee performance are outlined below:

- requirement to manage budgets and procurement processes, or awarding of grants, contracts or licences
- regulatory and enforcement responsibilities particularly affecting members of the community and private property
- administration and delivery of public services and facilities
- management, access to, and use of, valuable equipment
- management, access to, and use of, sensitive or confidential information
- direct dealings with members of the community, especially vulnerable people
- potential for conflicts of interest for decision makers at various levels
- the existence of close personal relationships that might affect decision making
- the likely offer of, or need to provide, gifts, benefits or hospitality
- whether decisions of your employees are likely to be subject to strong stakeholder, public or media scrutiny.

Reviews by integrity agencies can reveal potential risks that may be applicable to your local government. As part of the scoping process mentioned above it is also appropriate to review previous complaints and your local government's history of integrity management.

You must ensure that your code complies with the provisions of *Local Government (Administration) Regulations 1996* under the LG Act that prescribe content of, and matters in relation to, codes. Council members will also be subject to any rules of conduct prescribed by legislation, but the rules of conduct do not limit what a code may contain.

Conflicts of interest are a particular risk area to which you should give considerable attention. The *Local Government (Administration) Regulations 1996* expressly require your code to include specific provisions in relation to disclosure of interests and

acceptance of gifts. It is advisable to develop a policy or policies canvassing conflict of interest issues, such as secondary employment, acceptance of gifts, close personal relationships etc. More expansive guidelines will assist your employees to understand what can represent conflict of interest and enable you to manage them when they arise. However, it is preferable to avoid duplication of large amounts of information contained in other applicable policies and guidelines. The WA Integrity Coordinating Group publications, *Gifts, Benefits and Hospitality – A guide to good practice* and *Conflicts of Interest – Guidelines for the WA public sector* and accompanying *Scenarios*, are resources that may assist you to develop a conflict of interest policy or policies.

Roles and relationships in local government: Structuring your code

The differing functions, duties and accountabilities between elected members, chief executive officers and local government employees invoke governance issues unique to local government. Accordingly, in structuring your code one of the first decisions will be whether it should have separate chapters for each of your elected members, committee members, designated employees and employees or alternatively should be primarily organised around conduct areas, with standards of conduct for the different roles set out under each.

Each approach has its strengths, but an advantage of creating a separate chapter for employees is that it provides for the code to become a touchstone for corporate culture, governance and integrity training and enables clear guidance to employees as to the expectations placed on them as public officers.

However your code is structured, given the different accountabilities and the functional relationships between council members, committee members and employees, a statement setting out roles and relationships will clarify expectations. While the roles of council members and the chief executive officer are defined under the LG Act, because of differing accountabilities it can be useful to express the role of employees separately.

Endorsement of the code as a reflection of values

A message or endorsement from the chief executive officer and mayor or president will communicate and emphasise integrity expectations, while the inclusion of your local government's mission statement and values will express the identity and aims of the local government as a whole.

Drafting your code

You should also include an introduction that includes scope and applicability of the code and states that breaches are treated seriously. To ensure that the code is observed it is appropriate to include sections on reporting suspected breaches of the code in addition to canvassing each integrity topic with sufficient detail and references. Again, because the management and consequences of misconduct differ between members and employees, it will be necessary to differentiate the relevant processes. Depending upon

the nature of a breach, its management may already be provided for by legislation or may have to be addressed in some other way, for example, through a local law or employment contract. This guide does not address these matters and you should seek separate advice.

It is useful to reference specific legislation relevant to each conduct area, possibly in the body of the code or in an appendix, so employees know where they can access further information, if they need it. However, it is preferable to avoid duplication of large amounts of information contained in other applicable policies and guidelines.

Provision of a list of resources will further enhance understanding of rights and obligations.

Some writing and style tips are outlined below.

- Use positive or inclusive language, such as ‘we’ or ‘our’.
- Make the code clear, concise and use plain English so everyone understands it.
- Avoid having a code that reads like a list of what not to do.
- Ensure the code is well structured and specific enough to guide the conduct of employees and reference other requirements or provide links to related policies.
- Be mindful of the code’s length and, if your code is detailed and lengthy, consider using a table of contents.
- Consider the use of definitions for key terms to avoid ambiguity.
- Ensure the code has a clear layout and easy formatting to improve readability.
- Define or expand on key concepts, either within the code or related policies.
- Examples or scenarios related to the work of your local government may illustrate appropriate conduct in particular situations.

Once completed, the draft should ideally be reviewed by a number of appropriate stakeholders to ensure accuracy and compliance with relevant laws and policies, that it adequately reflects the values of your local government and it effectively addresses your risk assessment.

‘First Steps’ and the ‘6Ps’

The Public Sector Commission has developed a range of practical tools to assist people with good decision making. One of these is [‘First Steps’](#), a checklist of questions. These are simple but fundamental questions that are central to ethical and accountable public sector decision making.

1. Am I doing the right thing?
2. How would others judge my actions?
3. How could my actions impact on others?
4. Should I discuss this with someone else?

You might choose to include reference to this tool in your introduction or in an appendix to the code to emphasise that individuals should reflect on their conduct as local government members and employees.

It may also be of assistance to include in the code reference to the [‘6Ps’](#) developed by the WA Integrity Coordinating Group to assist employees to assess whether they have an interest that they are required to disclose as it could pose a potential, actual or perceived conflict of interest. In the first instance employees could be asked to understand the ‘6Ps’ and ask themselves the following questions.

- **Public duty versus private interest**
Do I have personal or private interests that may conflict or be perceived to conflict with my public duty?
- **Potential**
Could there be benefits for me now or in the future that could cast doubt on my objectivity?
- **Perception**
Remembering that perception is important, how will my involvement in the decision or action be viewed by others? Are there risks associated for me or my organisation?
- **Proportion**
Does my involvement in the decision appear fair and reasonable in all the circumstances?
- **Presence of mind**
What are the consequences if I ignore a conflict of interest? What if my involvement was questioned publicly?
- **Promises**
Have I made any promises or commitments in relation to the matter? Do I stand to gain or lose from the proposed action or decision?

Adoption of your code

Whether newly developed or recently revised, the code should be formally adopted by the local government leadership. Adoption conveys the local government’s commitment to a culture of integrity and legitimises the code as a critical governance tool for members and employees.

Introduction and embedding of your code with employees

Your chief executive officer or other senior manager should present your newly developed (or revised) code to all employees. It should be available on the local government intranet in an accessible format (including for the sight and hearing impaired) and all employees should be advised about its precise location to enable easy access. All new employees should be provided with a copy of, and briefing on, the code as part of their induction process.

Section 5.94 of the LG Act provides that the code is to be made available to the public during hours of the local government’s operation. For greater transparency you may decide to place it on your website.

Once introduced, integration of your code into corporate behaviour will require ongoing promotion. You may consider the following strategies to raise awareness:

- include conduct and integrity expectations in role statements and consider incorporating them into contracts for the supply of labour, consultancy and other outsourced services
- have each employee sign the code to confirm they have read it (this can be done electronically)
- promote your code within any relevant publications
- reference the code in other documents, such as your customer service charter, strategic plan and codes of practice
- reference the code in performance agreements and discuss conduct expectations during performance development meetings
- extend communication about the code to stakeholders including contractors, suppliers and the general public
- use the code (and associated policies and guidelines) as the basis for your training programs on ethics, decision making and accountability
- make timely reminders of conduct expectations, for example, at Christmas when gifts and hospitality are more likely to be offered to and by employees and personal behaviour issues may arise.

Reporting and managing

It is important for you to convey in your code that alleged breaches are treated seriously and carefully, and to refer to relevant procedures for reporting and breach management.

Under the *Corruption, Crime and Misconduct Act 2003* the principal officer of local government is required to notify the Public Sector Commission of suspected minor misconduct by employees and the Corruption and Crime Commission of suspected serious misconduct by employees and members. More information about notifying and reporting misconduct can be found on the Public Sector Commission and Corruption and Crime Commission websites.

Reviewing your code

Regularly reviewing and updating your code ensures it continues to address current and emerging conduct risks. Your code may not require an update with every review, but without a review process it may become outdated. Schedule a review date for your code and designate a position or employee to conduct the review. It can be useful to maintain a schedule of legislation referred to in your code to keep track of any amendments and consequential changes to your code.

Not all issues will arise from a deficiency in your code. Some may relate to a lack of knowledge or understanding and this may be better addressed through management and training.

Sample code of conduct for local government

Message from the chief executive officer and mayor or president

A message or introduction from the chief executive officer and mayor or president would act as an endorsement of your code and communicate its importance as a governance tool that conveys integrity expectations. The message should encourage all members and employees to read and be familiar with their accountabilities under the code, and make use of the resources provided with it, if any.

Statement of values and mission

The principles to guide the behaviour of council members set out in Regulation 3 of the *Local Government (Rules of Conduct) Regulations 2007* may provide a useful basis for your code. These principles, as set out in the aforementioned Regulation 3, are:

- (a) *act with reasonable care and diligence; and*
- (b) *act with honesty and integrity; and*
- (c) *act lawfully; and*
- (d) *avoid damage to the reputation of the local government; and*
- (e) *be open and accountable to the public; and*
- (f) *base decisions on relevant and factually correct information; and*
- (g) *treat others with respect and fairness; and*
- (h) *not be impaired by mind affecting substances.*

Reference to your local government's Community Strategic Plan and mission would provide context for your code.

Introductory paragraphs: Application, scope and roles

The introduction forms part of your code. It should explain that your code is established pursuant to the *Local Government Act 1995* (LG Act) and that it is consistent with the requirements of *The Local Government (Administration) Regulations 1996* and other applicable laws.

The introduction or scope section of the code should articulate to whom the code applies, that is, members, committee members and employees of your local government. Here, a section on roles will enable the code to be structured to focus on the differing functions, duties and accountabilities of members, employees and committee members. You could also include a requirement for members, committee members and employees to familiarise themselves with, and adhere to, all applicable policies and procedures and include reference to these in the body of the code or in an appendix.

Personal behaviour

The community expects public officers to carry out their functions diligently, with integrity and due regard for their obligations and responsibilities, consistent with applicable laws, policies and procedures. They expect that decisions and conduct of local government employees will be well-informed and fair, and made in furtherance of the welfare and rights of the community.

Conduct that might be required specifically of employees in a code include that they:

- act within the limits of their delegation, consistently with the terms of the code, the law, and local government policy and procedures
- perform their duties and provide advice honestly, impartially and in the best interests of the local government and community.
- comply with all lawful and administrative practices that are consistent with local government policy and procedure
- treat members of the public, fellow employees and local government members with respect, courtesy, honesty and fairness, having regard for their interests, rights, safety and welfare
- report to the workplace appropriately attired and 'fit for work', which includes not being under the influence of alcohol or other drugs while at the workplace.

Supporting information and reference to legislation

Applicable legislation can be referenced, for example, employment provisions under section 5.40 of the LG Act and provisions regarding relations between council members and employees (see Regulation 10 of the *Local Government (Rules of Conduct) Regulations 2007*). Supporting policies and resources on relevant issues could include occupational health and safety, dress requirements, discrimination, customer service, requirements for police clearances etc.

Official information, recordkeeping and communications

Local governments deal with a large amount of information, some of which is intended to be available to assist and inform the general public, and some of which is confidential, concerning dealings between individuals and the local government. The community expects that information on which public officers base their advice and decisions is accurate and reliable, while confidential information is securely stored and appropriately

accessed. Local government members and employees must not use local government information for personal, commercial or political gain for themselves or others or improperly to the detriment of others.

To ensure integrity, security and appropriate communications of local government information, code requirements might include that employees will specifically:

- ensure that information obtained or created in the course of their employment is trustworthy and accurate
- ensure that information is accurately recorded and stored consistently with relevant laws and the local government's recordkeeping plan
- when making recommendations to, and determinations on behalf of, local government apply due diligence in the collation and assessment of relevant information
- only use any information acquired as a result of their employment or engagement by the local government impartially and in good faith
- not make improper use of any information acquired as a result of their employment or engagement by the local government to gain advantage or cause detriment for anyone
- not misrepresent organisational policy or use organisational information improperly to gain advantage for someone
- not disclose any information discussed during a confidential session of a local government meeting unless it ceases to be confidential
- exercise caution when participating as private citizens in public debate and commentary so as not to be perceived as representing their local government, unless authorised.

Supporting information and reference to legislation

Applicable legislation can be referenced, such as section 5.93 of the LG Act in relation to improper use of information. Supporting policies and resources on relevant issues could include intellectual property, access to information, use of social media, public relations, records management etc.

Use of public resources

The community expects public officers to perform their duties efficiently and utilise public resources prudently. Purchases and use of goods and services should only be made in the public interest and be appropriately recorded. All local government members and employees should play their role in protecting the assets of the local government, which include, but are not limited to, employees' time, credit cards, office and computer equipment, mobile telephones, motor vehicles, sport and recreation facilities, tools and machinery, real property, personal protective equipment etc.

Code requirements of local government employees might include:

- effective, economical and honest use and management of local government resources in the course of their duties
- compliance with applicable legislation, and local government policies and procedures when using or committing local government resources
- no improper use of public resources for direct or indirect personal gain or in such a way as to improperly cause a detriment, whether financial or otherwise
- no use of public resources for partisan political purposes
- operation, maintenance and secure storage of equipment and property in accordance with manufacturer specifications and its value
- reporting any damage to, or loss of, property or equipment immediately to management
- a conservative and proportionate approach to expenditure on hospitality in the course of local government business and ensuring that expenditure complies with local government policies.

Supporting information and reference to legislation

Applicable legislation and local government policy can be referenced, such as the provisions of the *Local Government (Financial Management) Regulations 1996* in relation to procedures for making and receiving payments, and *Local Government (Functions and General) Regulations 1996* in relation to tender and procurement. Supporting policies and resources on relevant issues could include purchasing policy, pre-qualified suppliers, regional price preference, waste and sustainability, use of credit cards, use of local government facilities and equipment, travel, accommodation etc.

Conflicts of interest and gifts

The community expects that local government employees will perform their official duties in the public interest and that they will not improperly use their position or authority for personal gain or to improperly cause detriment to others. Actual, potential and perceived conflicts of interest can arise from a number of sources, including friends, relatives, close associates, financial investments, personal circumstances and past employment.

To assist local government employees to avoid, identify and manage conflicts of interest, the code requirements might include the following expectations of employees:

- familiarise themselves with the different types of interests that are regulated by legislation and the disclosure requirements that apply to them
- understand in what circumstances gifts, benefits and hospitality may be accepted or rejected in accordance with local government legislation and policies
- exercise diligence in identifying, and making timely disclosure of, any interests requiring disclosure as they perform their duties

- obtain approval before commencing or continuing secondary employment and disclose any conflicts that arise as a result of that employment.

[The LG Act and subsidiary legislation, particularly the *Local Government (Administration Regulations) 1996*, require that all local government codes canvass in detail certain provisions regarding interests and gifts.]

Supporting information and reference to legislation

Legislation, supporting policies and resources on relevant issues could relate to conflicts of interest, secondary employment, dealings with lobbyists, receipt and solicitation of gifts, close personal relationships etc.

Fraudulent or corrupt behaviour

Community confidence in local government decision making can be lost when fraudulent or corrupt behaviour occurs. To ensure against the risk of fraudulent or corrupt behaviour local government employees may be expected to:

- not engage in any fraudulent or corrupt behaviour
- report any information about actual or potentially fraudulent, corrupt or illegal activities to their manager or chief executive officer
- report suspected breaches of the code
- abide by local government codes, policies and procedures.

Supporting information and reference to legislation

Applicable legislation and local government policy could be referenced, such as the LG Act and subsidiary legislation, *The Criminal Code*, *Corruption, Crime and Misconduct Act 2003* and *Public Interest Disclosure Act 2003*. Here you could include detail or reference policies and resources on promoting integrity, the misconduct notification regime and public interest disclosure, such as the Department of Local Government and Communities [*Fraud and Corruption Control Framework*](#).

Reporting and management of code breaches and other wrongdoing

Through their ethical decisions and conduct, including the decision to report wrongdoing, employees can play their part in preventing breaches of the code. Your code should make clear that reports of suspected breaches and wrongdoing will be treated seriously, dealt with confidentially and appropriate action will be taken. It should set out a breach reporting procedure and the various pathways for reporting wrongdoing, including to external oversight authorities.

Supporting information and reference to legislation

Applicable legislation and local government policy could be referenced. You could also include detail or reference policies and resources on relevant issues, for example,

employee rights and entitlements, disciplinary policies, public interest disclosure, reporting misconduct to external bodies, such as the Local Government Standards Panel, Public Sector Commission and Corruption and Crime Commission etc.

Further information

It is important that all members and employees understand their legal rights and obligations, as well as the ethical and behavioural standards expected by the local government.

Here you may choose to provide further information and resources from the Department of Local Government and Communities, the Public Sector Commission, the Corruption and Crime Commission, the WA Integrity Coordinating Group, the Local Government Managers Australia WA and the Western Australian Local Government Association.

SHIRE OF MINGENEW

MONTHLY FINANCIAL REPORT

For the Period Ended 28 February 2019

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Shire of Mingenew
Compilation Report
For the Period Ended 28 February 2019

Report Purpose

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

Overview

Summary reports and graphical progressive graphs are provided on page 3, 4 and 5.
No matters of significance are noted.

Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 28 February 2019 of \$1,291,341.

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary.

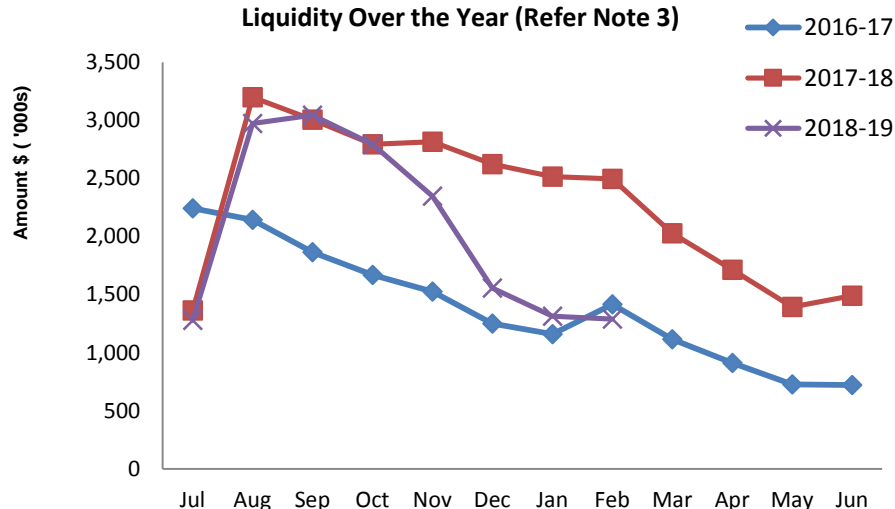
Preparation

Prepared by: Jeremy Clapham

Date prepared: 8/03/2019

Shire of Mingenew
Monthly Summary Information
For the Period Ended 28 February 2019

Liquidity Over the Year (Refer Note 3)



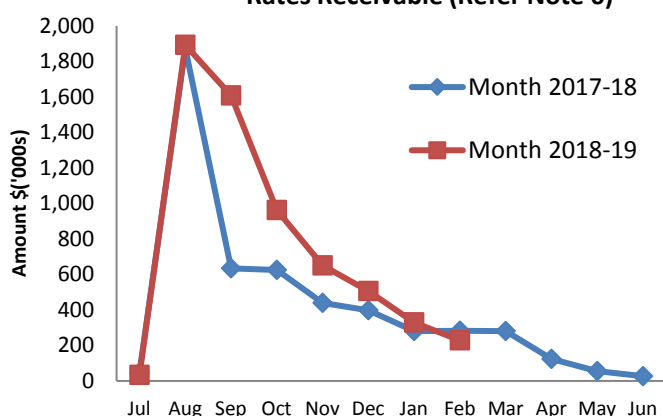
**Cash and Cash Equivalents
as at period end**

Unrestricted	\$ 495,457
Restricted	\$ 956,269
	<u>\$ 1,451,726</u>

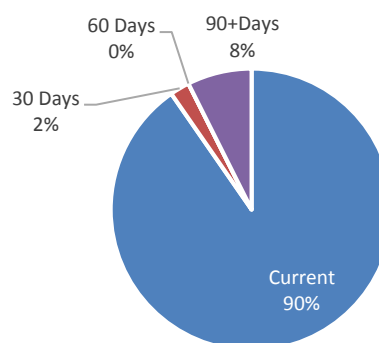
Receivables

Rates	\$ 228,514
Other	\$ 140,629
	<u>\$ 369,143</u>

Rates Receivable (Refer Note 6)



**Accounts Receivable Ageing (non- rates)
(Refer Note 6)**



Comments

Rates to be issued on 30 August 2018
 First instalment due 5 October 2018
 Final notices were issued 3rd October 2018
 Second Instalment due 6 December 2018
 Third instalment due 7 February 2019
 4th & Final instalment due 8 April 2019

SUMMARY OF BILLING

Rates	1,858,704
Rubbish	65,394
ESL	29,438
	<u>1,953,536</u>

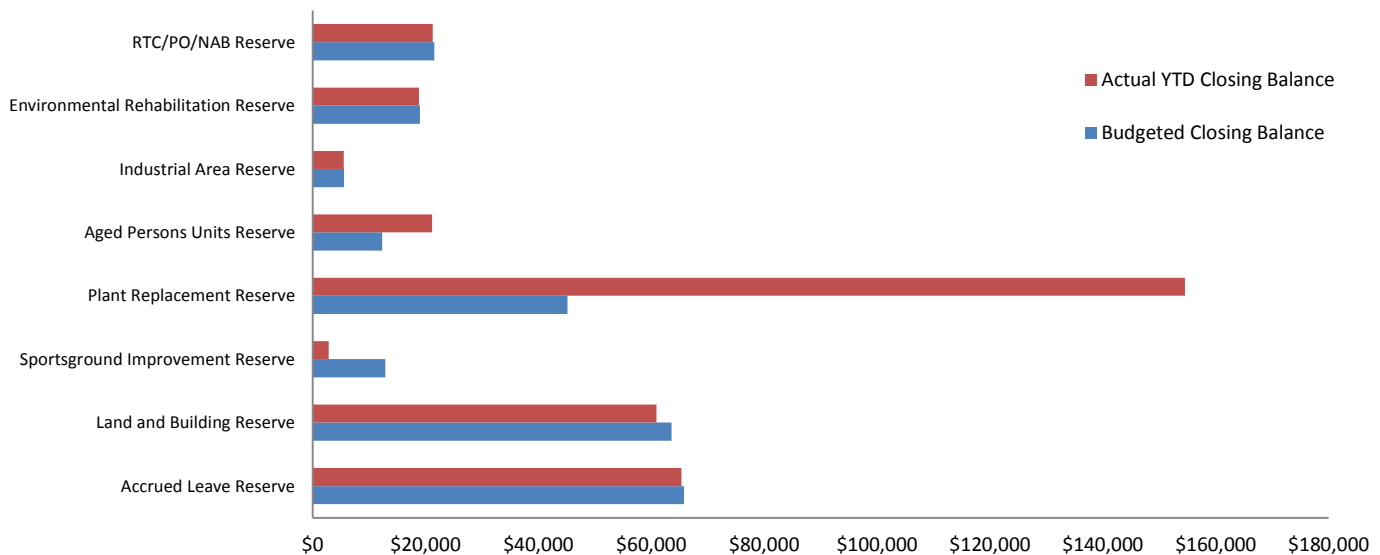
This information is to be read in conjunction with the accompanying Financial Statements and notes.

Shire of Mingenew
Monthly Summary Information
For the Period Ended 28 February 2019

Capital Expenditure Program YTD (Refer Note 13)



Year To Date Reserve Balance to End of Year Estimate (Refer Note 7)



Comments

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

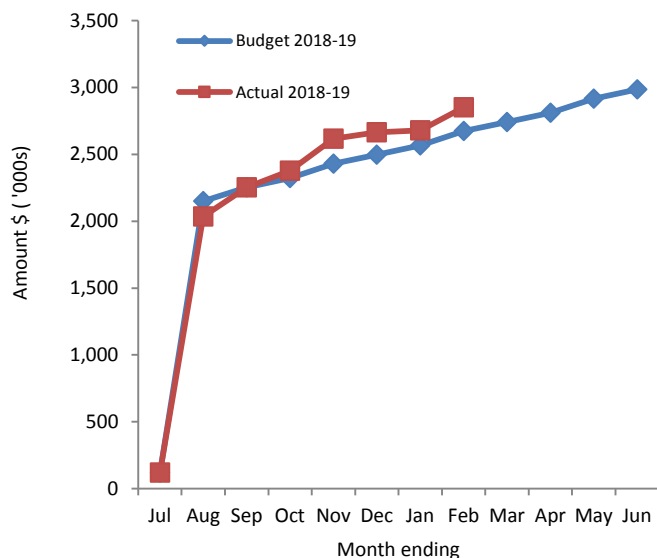
Shire of Mingenew

Monthly Summary Information

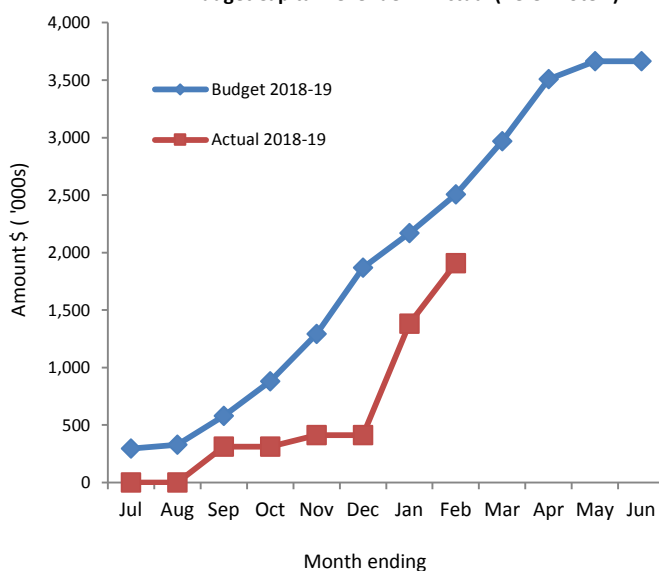
For the Period Ended 28 February 2019

Revenues

Budget Operating Revenues -v- Actual (Refer Note 2)

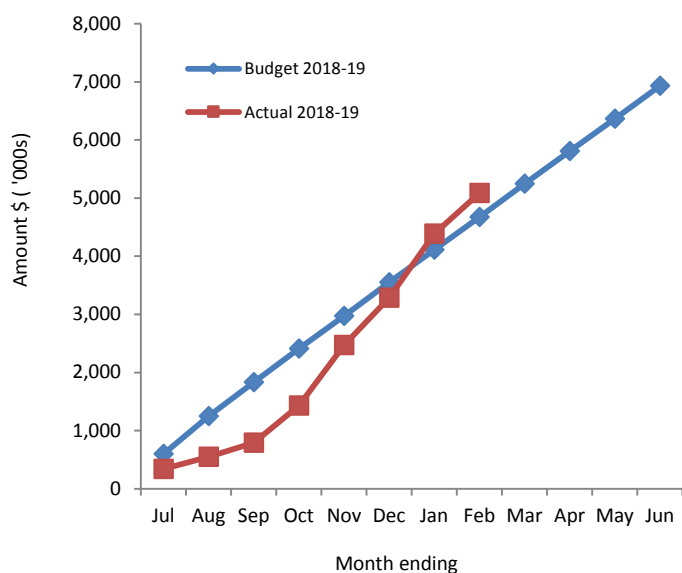


Budget Capital Revenue -v- Actual (Refer Note 2)

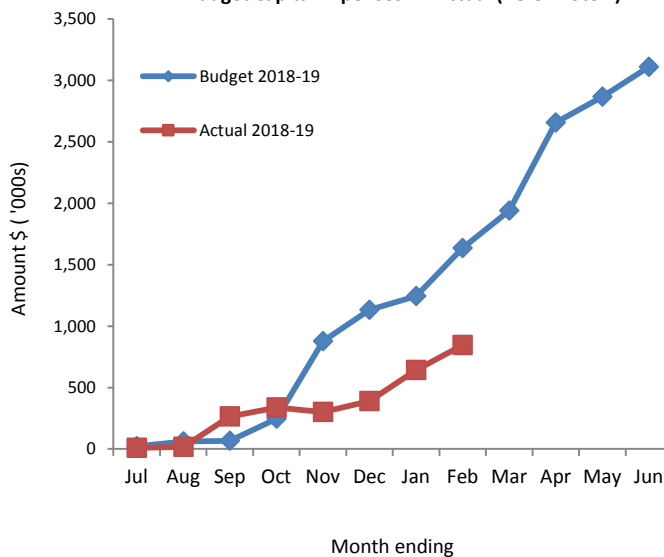


Expenditure

Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



Comments

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2019

	Note	2018/19 Original Budget	2018/19 Amended Budget	2018/19 YTD Budget (a)	2018/19 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Operating Revenues		\$		\$	\$	\$	%	
General Purpose Funding		2,177,109	2,183,109	2,099,489	2,114,620	15,130	0.72%	
Governance		16,669	16,669	11,096	29,657	18,561	167.28%	▲
Law, Order and Public Safety		33,037	33,037	24,117	18,830	(5,287)	(21.92%)	
Health		371	371	240	270	30	12.50%	
Education and Welfare		3,755	3,755	2,488	709	(1,779)	(71.50%)	
Housing		102,729	116,135	77,408	76,001	(1,407)	(1.82%)	
Community Amenities		73,722	81,372	79,302	85,088	5,786	7.30%	
Recreation and Culture		33,960	33,960	33,504	30,336	(3,168)	(9.45%)	
Transport		560,585	560,585	388,778	446,674	57,896	14.89%	▲
Economic Services		10,445	10,445	6,936	6,381	(555)	(8.01%)	
Other Property and Services		112,925	112,925	88,600	43,752	(44,848)	(50.62%)	▼
Total Operating Revenue		3,125,307	3,152,363	2,811,959	2,852,317	40,359		
Operating Expense								
General Purpose Funding		(100,797)	(94,797)	(63,184)	(53,208)	9,976	15.79%	▲
Governance		(218,578)	(255,579)	(211,508)	(230,112)	(18,604)	(8.80%)	
Law, Order and Public Safety		(154,914)	(154,914)	(102,963)	(85,988)	16,975	16.49%	▲
Health		(138,237)	(134,582)	(89,858)	(90,131)	(274)	(0.30%)	
Education and Welfare		(82,152)	(82,152)	(54,578)	(41,927)	12,651	23.18%	▲
Housing		(180,208)	(195,108)	(132,277)	(144,761)	(12,484)	(9.44%)	
Community Amenities		(271,710)	(258,210)	(172,286)	(133,398)	38,887	22.57%	▲
Recreation and Culture		(942,475)	(1,042,975)	(700,613)	(729,952)	(29,339)	(4.19%)	
Transport		(4,348,541)	(4,500,016)	(2,999,360)	(3,454,116)	(454,756)	(15.16%)	▼
Economic Services		(387,508)	(391,034)	(261,248)	(211,829)	49,419	18.92%	▲
Other Property and Services		(109,139)	(68,759)	(75,855)	88,584	164,439	216.78%	▲
Total Operating Expenditure		(6,934,259)	(7,178,126)	(4,863,730)	(5,086,838)	(223,108)		
Funding Balance Adjustments								
Add back Depreciation		1,850,261	1,850,261	1,233,472	969,013	(264,459)	(21.44%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(50,000)	(50,000)	(33,328)	(32,228)	1,100	(3.30%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		(2,008,691)	(2,225,502)	(851,627)	(1,297,735)	(446,108)		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,525,415	3,525,415	2,466,654	1,908,463	(558,191)	(22.63%)	▼
Proceeds from Disposal of Assets	8	157,000	117,000	117,000	101,818	(15,182)	(12.98%)	▼
Total Capital Revenues		3,682,415	3,642,415	2,583,654	2,010,281	(573,373)		
Capital Expenses								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(163,321)	(126,506)	(126,506)	0	126,506	100.00%	▲
Infrastructure - Roads	13	(2,084,696)	(2,054,696)	(957,047)	(303,963)	653,084	68.24%	▲
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage & Culverts	13	0	0	0	0	0		
Infrastructure - Other	13	(401,000)	(306,000)	(105,755)	(253,612)	(147,857)	(139.81%)	
Plant and Equipment	13	(450,000)	(370,000)	(366,664)	(284,091)	82,573	22.52%	▲
Furniture and Equipment	13	(10,000)	(10,000)	(7,500)	(4,619)	2,881	38.41%	▲
Total Capital Expenditure		(3,109,017)	(2,867,202)	(1,563,472)	(846,285)	717,187		
Net Cash from Capital Activities		573,398	775,213	1,020,182	1,163,996	143,814		
Financing								
Proceeds from New Debentures		0	0	0	0	0		75

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 28 February 2019

	Note	2018/19 Original Budget	2018/19 Amended Budget	2018/19 YTD Budget (a)	2018/19 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	120,544	120,544	80,352	0	(80,352)	(100.00%)	
Repayment of Debentures	10	(154,525)	(154,525)	(77,263)	(76,751)	512	(0.66%)	
Transfer to Reserves	7	(22,710)	(22,710)	(14,768)	(5,149)	9,619	(65.14%)	
Net Cash from Financing Activities		(56,691)	(56,691)	(11,679)	(81,899)	(70,221)		
Net Operations, Capital and Financing		(1,491,984)	(1,506,980)	156,876	(215,638)	(372,514)		
Opening Funding Surplus(Deficit)	3	1,491,987	1,506,980	1,506,980	1,506,980	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	(0)	1,663,856	1,291,341	(372,514)		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2019

	Note	2018/19 Original Budget	2018/19 Amended Budget	2018/19 YTD Budget (a)	2018/19 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Operating Revenues								
Rates	9	\$ 1,857,912	1,863,912	1,864,258	1,858,704	(5,554)	(0.30%)	
Operating Grants, Subsidies and Contributions	11	364,398	364,398	282,519	354,021	71,502	25.31%	▲
Fees and Charges		237,487	258,543	208,238	224,032	15,794	7.58%	
Service Charges		0	0	0	0	0		
Interest Earnings		58,710	58,710	39,088	36,202	(2,886)	(7.38%)	
Other Revenue		556,800	556,800	384,528	347,131	(37,397)	(9.73%)	
Profit on Disposal of Assets	8	50,000	50,000	33,328	32,228	(1,100)	(3.30%)	
Total Operating Revenue		3,125,307	3,152,363	2,811,959	2,852,317	40,359		
Operating Expense								
Employee Costs		(1,083,085)	(1,184,819)	(789,504)	(837,300)	(47,796)	(6.05%)	
Materials and Contracts		(3,150,044)	(3,277,997)	(2,217,191)	(2,699,877)	(482,686)	(21.77%)	▼
Utility Charges		(124,853)	(124,133)	(82,688)	(67,589)	15,099	18.26%	▲
Depreciation on Non-Current Assets		(1,850,261)	(1,850,261)	(1,233,472)	(969,013)	264,459	21.44%	▲
Interest Expenses		(17,799)	(17,799)	(8,900)	(12,215)	(3,316)	(37.26%)	
Insurance Expenses		(129,616)	(129,616)	(129,299)	(124,537)	4,762	3.68%	
Other Expenditure		(578,601)	(593,501)	(402,677)	(376,306)	26,370	6.55%	
Loss on Disposal of Assets	8	0	0	0	0	0		
Total Operating Expenditure		(6,934,259)	(7,178,126)	(4,863,730)	(5,086,838)	(223,108)		
Funding Balance Adjustments								
Add back Depreciation		1,850,261	1,850,261	1,233,472	969,013	(264,459)	(21.44%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	(50,000)	(50,000)	(33,328)	(32,228)	1,100	(3.30%)	
Adjust Provisions and Accruals		0	0	0	0	0		
Net Cash from Operations		(2,008,691)	(2,225,502)	(851,627)	(1,297,735)	(446,108)		
Capital Revenues								
Grants, Subsidies and Contributions	11	3,525,415	3,525,415	2,466,654	1,908,463	(558,191)	(22.63%)	▼
Proceeds from Disposal of Assets	8	157,000	117,000	117,000	101,818	(15,182)	(12.98%)	▼
Total Capital Revenues		3,682,415	3,642,415	2,583,654	2,010,281	(573,373)		
Capital Expenses								
Land Held for Resale	13	0	0	0	0	0		
Land and Buildings	13	(163,321)	(126,506)	(126,506)	0	126,506	100.00%	▲
Infrastructure - Roads	13	(2,084,696)	(2,054,696)	(957,047)	(303,963)	653,084	0	
Infrastructure - Footpaths	13	0	0	0	0	0		
Infrastructure - Drainage & Culverts	13	0	0	0	0	0		
Infrastructure - Other	13	(401,000)	(306,000)	(105,755)	(253,612)	(147,857)		
Plant and Equipment	13	(450,000)	(370,000)	(366,664)	(284,091)	82,573	22.52%	▲
Furniture and Equipment	13	(10,000)	(10,000)	(7,500)	(4,619)	2,881	38.41%	▲
Total Capital Expenditure		(3,109,017)	(2,867,202)	(1,563,472)	(846,285)	717,187		
Net Cash from Capital Activities		573,398	775,213	1,020,182	1,163,996	143,814		
Financing								
Proceeds from New Debentures		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		

SHIRE OF MINGENEW
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 28 February 2019

	Note	2018/19 Original Budget	2018/19 Amended Budget	2018/19 YTD Budget (a)	2018/19 YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	120,544	120,544	80,352	0	(80,352)	(100.00%)	
Repayment of Debentures	10	(154,525)	(154,525)	(77,263)	(76,751)	512	0.66%	
Transfer to Reserves	7	(22,710)	(22,710)	(14,768)	(5,149)	9,619	65.14%	▲
Net Cash from Financing Activities		(56,691)	(56,691)	(11,679)	(81,899)	(70,221)		
Net Operations, Capital and Financing		(1,491,984)	(1,506,980)	156,876	(215,638)	(372,515)		
Opening Funding Surplus(Deficit)	3	1,491,987	1,506,980	1,506,980	1,506,980	0	0.00%	
Closing Funding Surplus(Deficit)	3	0	(0)	1,663,856	1,291,341	(372,515)		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

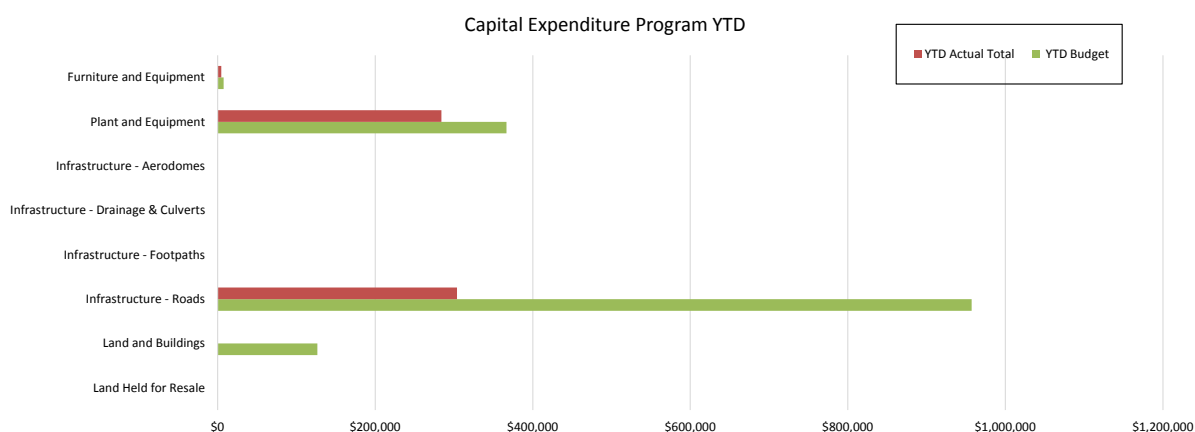
SHIRE OF MINGENEW
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 28 February 2019

	Note	YTD 28 02 2019		YTD 28 02 2019		Amended Annual Budget	Original Annual Budget	Variance
		YTD Actual New /Upgrade	YTD Actual (Renewal Expenditure)	YTD Actual Total	YTD Budget			
		(a)	(b)	(c) = (a)+(b)	(d)			(d) - (c)
Land Held for Resale	13	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Land and Buildings	13	0	0	0	126,506	126,506	163,321	(126,506)
Infrastructure - Roads	13	0	303,963	303,963	957,047	2,054,696	2,084,696	(653,084)
Infrastructure - Footpaths	13	0	0	0	0	0	0	0
Infrastructure - Drainage & Culverts	13	0	0	0	0	0	0	0
Infrastructure - Aerodomes	13	0	0	0	0	0	0	0
Infrastructure -Other	13	0	253,612	253,612	105,755	306,000	401,000	147,857
Plant and Equipment	13	0	284,091	284,091	366,664	370,000	450,000	(82,573)
Furniture and Equipment	13	0	4,619	4,619	7,500	10,000	10,000	(2,881)
Capital Expenditure Totals		0	846,285	846,285	1,563,472	2,867,202	3,109,017	(717,187)

Funded By:

Capital Grants and Contributions	1,908,463	2,466,654	0	3,525,415	558,191
Borrowings	0	0	0	0	0
Other (Disposals & C/Fwd)	101,818	117,000	117,000	157,000	(15,182)
Own Source Funding - Cash Backed Reserves					
Land and Building Reserve	0	0	0	0	0
Sportsground Improvement Reserve	0	0	0	0	0
Plant Replacement Reserve	0	0	0	0	0
Aged Persons Units Reserve	0	0	102	111,463	0
Street Light Upgrade Reserve	0	0	0	9,081	0
Painted Road Reserve	0	0	0	0	0
Industrial Area Reserve	0	0	0	0	0
Total Own Source Funding - Cash Backed Reserves	0	80,352	102	120,544	(80,352)
Own Source Funding - Operations	(1,163,996)	(1,100,534)	2,749,999	(814,486)	(63,462)
Capital Funding Total	846,285	1,563,472	2,867,202	3,109,017	(717,187)

Comments and graphs



SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Accounting

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

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

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

(g) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

Buildings	25 to 50 years
Construction other than Buildings (Public Facilities)	5 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Heritage Assets	25 to 50 years
Roads	25 years
Footpaths	50 years
Sewerage Piping	75 years
Water Supply Piping and Drainage Systems	75 years

(k) Trade and Other Payables

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

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(p) Nature or Type Classifications

Rates

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

administration fees, interest on instalments, interest on arrears and service charges.

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

Profit on the disposal of assets including gains on the disposal of long term investments.

Losses are disclosed under the expenditure classifications.

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Utilities (Gas, Electricity, Water, etc.)

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

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

Council has adopted a 'Plan for the future' comprising a Strategic Community Plan and Corporate Business Plan to provide the long term community vision, aspirations and objectives.

Based upon feedback received from the community the vision of the Shire is:

"Standing proud, growing strong"

The Strategic Community Plan defines the key objectives of the Shire as:

"Economic: To be a diverse and innovative economy with a range of local employment opportunities.

Environment: A sustainable natural and built environment that meets current and future community needs.

Social: A safe and welcoming community where everyone has the opportunity to contribute and belong.

Civic Leadership: A collaborative and innovative community with strong and vibrant leadership."

(s) Reporting Programs

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

GOVERNANCE

Expenses associated with provision of services to members of council and elections. Also included are costs associated with computer operations, corporate accounting, corporate records and asset management. Costs reported as administrative expenses are redistributed in accordance with the principle of activity based

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

costing (ABC).

GENERAL PURPOSE FUNDING

Rates and associated revenues, general purpose government grants, interest revenue and other miscellaneous revenues. The costs associated with raising the above mentioned revenues, eg. Valuation expenses, debt collection and overheads.

LAW, ORDER, PUBLIC SAFETY

Enforcement of Local Laws, fire prevention, animal control and provision of ranger services.

HEALTH

Health inspection services, food quality control, mosquito control and contributions towards provision of medical health services.

(s) Reporting Programs (Continued)

EDUCATION AND WELFARE

Support of day care for children. Autumn Centre for Senior Citizens.
Youth & seniors projects.

HOUSING

Provision and maintenance of rented housing accommodation for pensioners and employees.

COMMUNITY AMENITIES

Sanitation, sewerage, stormwater drainage, protection of the environment, public conveniences, cemeteries and town planning.

RECREATION AND CULTURE

Parks, gardens and recreation reserves, library services, walk trails, youth recreation,
Public halls and Mingenew Recreation Centre.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works, parking facilities, traffic control, depot operations, plant purchase and cleaning of streets.

ECONOMIC SERVICES

Tourism, community development, pest control, building services and private works.

OTHER PROPERTY & SERVICES

Plant works, plant overheads and stock of materials.

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 2: EXPLANATION OF MATERIAL VARIANCES

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	18,561	167.28%	▲	Permanent	Relates to unbudgeted funds received for Traineeship
Transport	57,896	14.89%	▲	Permanent	MRWA Direct Grant higher than budget
Other Property and Services	(44,848)	(50.62%)	▼	Permanent	MWIRSA Reimbursement deferred; offset by no expenditure to occur in 2018/2019
Operating Expenses					
Law, Order and Public Safety	16,975	16.49%	▲	Timing	ESL expenditure underbudget
Education and Welfare	12,651	23.18%	▲	Timing	APU Expenditure underbudget
Community Amenities	38,887	22.57%	▲	Timing	Refuse site maintenance & asbestos management under budget
Recreation and Culture	(29,339)	(4.19%)		Timing	Public gardens, reserves, sporting complexes over budget
Transport	(454,756)	(15.16%)	▼	Timing	Overspent on Maintenance Grading, Asset Preservation and Flood Damage Work
Other Property and Services	164,439	216.78%	▲	Timing	PWO Allocations to be reviewed; also MRWIRSA Expenditure deferred as per revenue
Funding balance adjustments					
Depreciation	(264,459)	(21.44%)		Timing	Capital items not yet purchased
Capital Revenues					
Grants, Subsidies and Contributions	(558,191)	(22.63%)	▼	Timing	WANDRRA, R2R, Blackspot, RRG
Proceeds from Disposal of Assets	(15,182)	(12.98%)	▼	Timing	Tractor not yet traded in
Capital Expenses					
Land and Buildings	126,506	100.00%	▲	Timing	No expenditure to date on capital L&B Projects (in particular Town Hall)
Infrastructure - Roads	653,084	68.24%	▲	Timing	Yandanooka NE Road, Yaragadee Bridge, Mingenew Mullewa Road
Infrastructure - other	(147,857)	(139.81%)		Timing	Netball courts
Plant and Equipment	82,573	22.52%	▲	Timing	Tractor not yet purchased
Financing					
Transfer from reserves	(80,352)	(100.00%)		Timing	Funds not yet transferred to reserves

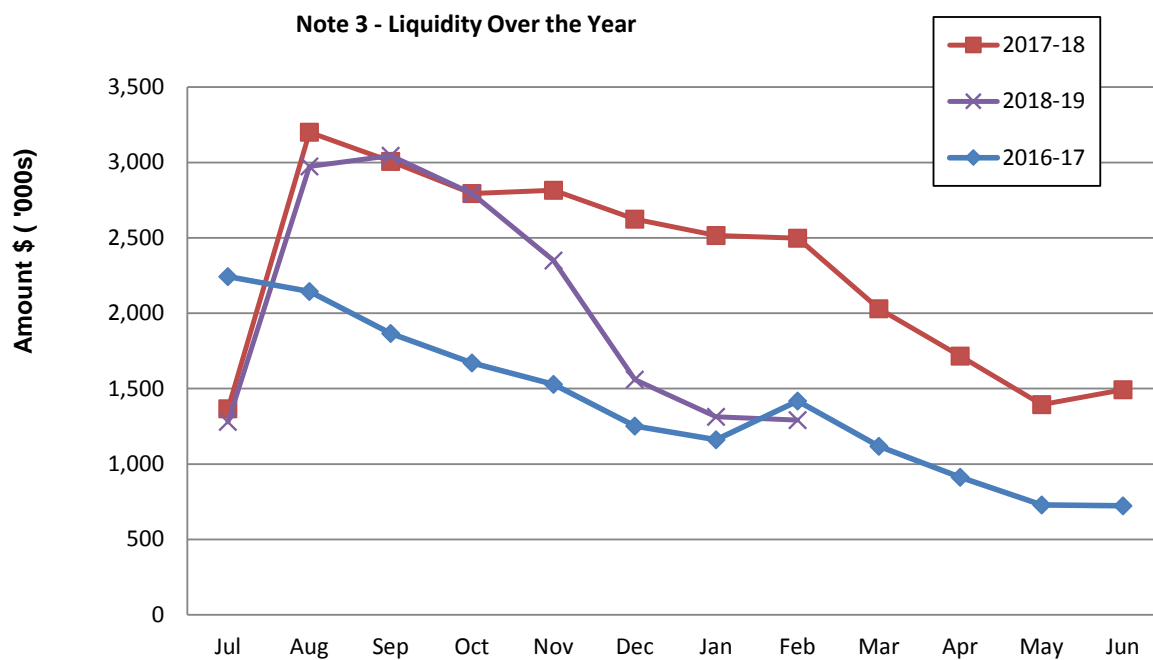
SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 3: NET CURRENT FUNDING POSITION

		Positive=Surplus (Negative=Deficit)		
Note	YTD 28 Feb 2019	30 June 2018	YTD 28 Feb 2018	
	\$	\$	\$	
Current Assets				
Cash - Unrestricted	4	495,457	1,044,403	1,428,675
Cash - Restricted Reserves	4	411,269	406,324	401,872
Cash - Restricted Unspent Grants		545,000	583,500	583,500
Cash - Trust		21,620	58,784	61,159
Investments		0	0	0
Rates - Current	6	228,514	44,775	282,079
Sundry Debtors	6	140,629	21,668	278,282
Provision for Doubtful Debts		(1,585)	(1,585)	(1,585)
ESL Levy		0	0	0
GST Receivable		162,682	18,399	15,205
Receivables - Other		0	0	0
Inventories - Fuel & Materials		3,065	3,065	3,065
Inventories - Land Held for Resale		40,394	40,394	80,788
		2,047,045	2,219,727	3,133,040
Current Liabilities				
Sundry Creditors		(212,747)	(165,321)	(24,880)
GST Payable		(26,330)	(21,340)	(19,292)
PAYG		(40,112)	(16,111)	(34,022)
Accrued Interest on Debentures		(2,496)	(2,496)	(2,496)
Accrued Salaries & Wages		(1,977)	(1,977)	(1,977)
Current Employee Benefits Provision		(214,319)	(214,319)	(231,014)
Trust Liability		(20,379)	(58,784)	(61,159)
Current Loan Liability		(38,723)	(115,473)	(75,839)
		(557,083)	(595,822)	(450,679)
NET CURRENT ASSETS		1,489,963	1,623,905	2,682,361
Less:				
Cash - Restricted Reserves		(411,269)	(406,324)	(401,872)
Inventories - Land Held for Resale		(40,394)	(40,394)	(80,788)
Add Back:				
Current Loan Liability		38,723	115,473	75,839
Cash Backed Employee Provisions	7	214,319	214,319	231,014
Net Current Funding Position (Surplus / Deficit)		1,291,341	1,506,980	2,506,555

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 3: NET CURRENT FUNDING POSITION



Comments - Net Current Funding Position

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits							
Municipal Bank Account		495,157	0		495,157	NAB	At Call
Trust Bank Account				21,620	21,620	NAB	At Call
Cash Maximiser Account (Muni)		0	0		0	NAB	At Call
Cash On Hand	Nil	300			300	NAB	At Call
Reserve Funds	2.50%		411,269		411,269	NAB	31 March 2019
(b) Term Deposits							
Short Term Deposits	2.50%		545,000		545,000	NAB	31 March 2019
Total		495,457	956,269	21,620	1,473,346		

Comments/Notes - Investments

Restricted Cash

(1) Municipal Fund

Purpose for Funds Being Restricted	Funding Organisation	Due Date to be Expended	Amount
1 Nil			
2 Nil			
Sub-total			-

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 4: CASH AND INVESTMENTS

(2) Cash on Hand

Purpose for Funds Being Restricted	Funding Organisation	Date to be Expended	Amount
1 Nil			
2 Nil			
Sub-total			-

(3) Term Deposits

Purpose for Funds Being Restricted	Funding Organisation	Date to be Expended	Amount
1 Special Purpose Grants - Bridges	Financial Assistance Grants	30 June 2019	47,000
2 Special Purpose Grants - Bridges	Financial Assistance Grants	30 June 2019	498,000
Sub-total			545,000

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 5: BUDGET AMENDMENTS

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

GL Account / Job No.	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$
	Actual Opening value as per audited financial report 30/06/2018				14,992	0	1,506,979
0121	Interim Rates Levied	Confirmed	Operating Revenue		6,000		1,512,979
0482	Rates Legal Costs	Confirmed	Operating Expenses		6,000		1,518,979
0272	Salaries (Muni Fund)	Confirmed	Operating Expenses			(30,000)	1,488,979
0282	Superannuation	Confirmed	Operating Expenses			(15,000)	1,473,979
0992	Employee Expenses - Other	Confirmed	Operating Expenses			(5,000)	1,468,979
0302	Staff Training	Confirmed	Operating Expenses			(5,000)	1,463,979
0322	Staff Conferences	Confirmed	Operating Expenses		5,000		1,468,979
0422	Advertising	Confirmed	Operating Expenses		8,000		1,476,979
0532	Asset Management Expenditure	Confirmed	Operating Expenses		5,000		1,481,979
0562	Computer S / W Licensing & Support	Confirmed	Operating Expenses			(5,000)	1,476,979
0582	CEO Recruitment Expenses	Confirmed	Operating Expenses		5,000		1,481,979
1002	Maternal & Infant Health Clinic	Confirmed	Operating Expenses			(5,000)	1,476,979
1582	Medical Practitioner Support	Confirmed	Operating Expenses		8,655		1,485,634
1706	Rental Revenue - 4 William Street, Mingenew	Confirmed	Operating Revenue		8,000		1,493,634
1707	Rental Revenue - 55 King Street, Mingenew	Confirmed	Operating Revenue		10,000		1,503,634
1708	Rental Revenue - 13 Moore Street, Mingenew	Confirmed	Operating Revenue		9,250		1,512,884
1716	Rental Expenditure - 4 William Street, Mingenew	Confirmed	Operating Expenses			(6,500)	1,506,384
1717	Budget amendments	Confirmed	Operating Expenses			(8,400)	1,497,984

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 5: BUDGET AMENDMENTS

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

GL Account / Job No.	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
1743	Rent Silver Chain	Confirmed	Operating Revenue			(8,844)	1,489,140
1773	Predicted variances	Confirmed	Operating Expenses			(5,000)	1,484,140
1772	Rubbish Site Maintenance	Confirmed	Operating Expenses		21,000		1,505,140
2233	Town Planning - Development Application Fees	Confirmed	Operating Revenue		7,650		1,512,790
2142	Mingenew Revitalisation Plan Project	Confirmed	Operating Expenses		5,000		1,517,790
2322	Public Conveniences	Confirmed	Operating Expenses			(12,500)	1,505,290
2422	Public Halls	Confirmed	Operating Expenses			(11,000)	1,494,290
2642	Public Gardens & Reserves	Confirmed	Operating Expenses			(49,500)	1,444,790
2652	Sporting Complex & Amenities	Confirmed	Operating Expenses			(40,000)	1,404,790
3322	Maintenance Grading	Confirmed	Operating Expenses			(14,363)	1,390,427
3342	Asset Preservation Urban	Confirmed	Operating Expenses			(31,369)	1,359,058
3352	Asset Preservation Rural	Confirmed	Operating Expenses			(113,243)	1,245,815
3432	Street Cleaning	Confirmed	Operating Expenses		14,500		1,260,315
3442	Traffic Signs & Control Equipment	Confirmed	Operating Expenses		5,000		1,265,315
3452	Tree Pruning	Confirmed	Operating Expenses			(12,000)	1,253,315
3842	Noxious Weeds / Pest Plants	Confirmed	Operating Expenses		6,475		1,259,790
4332	Engineering Contractor	Confirmed	Operating Expenses			(10,000)	1,249,790
7412	Tool Box Talks & Safety Team Meetings	Confirmed	Operating Expenses		5,380		1,255,170
7442	Occ. H.S. & Welfare	Confirmed	Operating Expenses		5,000		1,260,170
4472	Fuel & Oils	Confirmed	Operating Expenses		20,000		1,280,170
4482	Tyres & Sundries	Confirmed	Operating Expenses		20,000		1,300,170

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 5: BUDGET AMENDMENTS

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

GL Account / Job No.	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
2434	Town Hall Refurbishment	Confirmed	Capital Expenses		36,817		1,336,987
0001	Road Construction; Own Resources	Confirmed	Capital Expenses		30,000		1,366,987
0145	Wildflower Town Entrance Statements	Confirmed	Capital Expenses		5,000		1,371,987
0142	Mingenew Hill Walk Trail (Installation)	Confirmed	Capital Expenses		15,000		1,386,987
3874	Digital Farm Network Project	Confirmed	Capital Expenses		70,000		1,456,987
0150	Tennis Court Lighting	Confirmed	Capital Expenses		15,000		1,471,987
0071	Little Well Project	Confirmed	Capital Expenses			(10,000)	1,461,987
0175	Loader	Confirmed	Capital Expenses		55,000		1,516,987
	Trade in of Loader	Confirmed	Capital Revenue			(10,000)	1,506,987
0180	Tractor	Confirmed	Capital Expenses			(20,000)	1,486,987
0170	Works Managers Vehicle - Capital Purchase	Confirmed	Capital Expenses		45,000		1,531,987
0170	Trade in of Works Manager Vehicle	Confirmed	Capital Revenue			(30,000)	1,501,987
5152	PO Building Maintenance - includes utility charges	Confirmed	Capital Expenses			(10,000)	1,491,987
Amended Budget Cash Position as per Council Resolution				0	467,719	(467,719)	1,491,987

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 6: RECEIVABLES

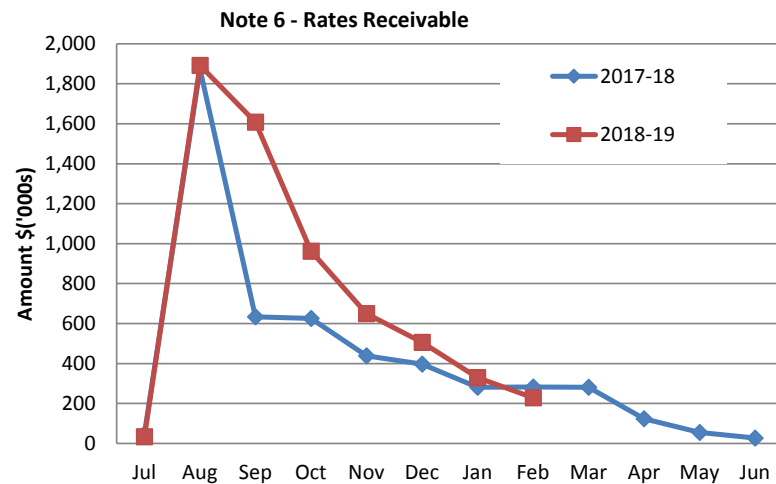
Receivables - Rates & Rubbish Receivable

Opening Arrears Previous Years
Levied this year
Less Collections to date
Equals Current Outstanding

Net Rates Collectable

% Collected

	YTD 28 Feb 2019	30 June 2018
	\$	\$
Opening Arrears Previous Years	44,775	83,832
Levied this year	1,858,704	1,852,748
<u>Less</u> Collections to date	(1,674,965)	(1,891,805)
Equals Current Outstanding	228,514	44,775
Net Rates Collectable	228,514	44,775
% Collected	87.99%	97.69%



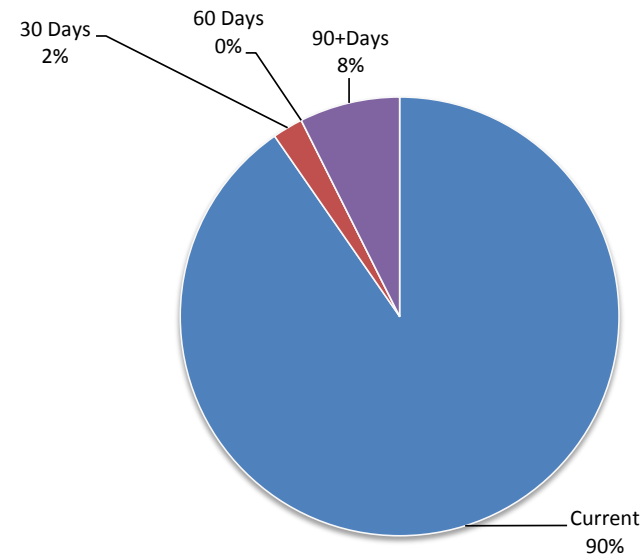
Receivables - General

Receivables - General

Total Receivables General Outstanding

	Current	30 Days	60 Days	90+Days
	\$	\$	\$	\$
Receivables - General	127,056	3,163	0	10,411
Total Receivables General Outstanding	140,629			

Note 6 - Accounts Receivable (non-rates)



Comments/Notes - Receivables Rates

Instalment Due Dates:

Instalment 1	5-Oct-18
Instalment 2	6-Dec-18
Instalment 3	7-Feb-19
Instalment 4	8-Apr-19

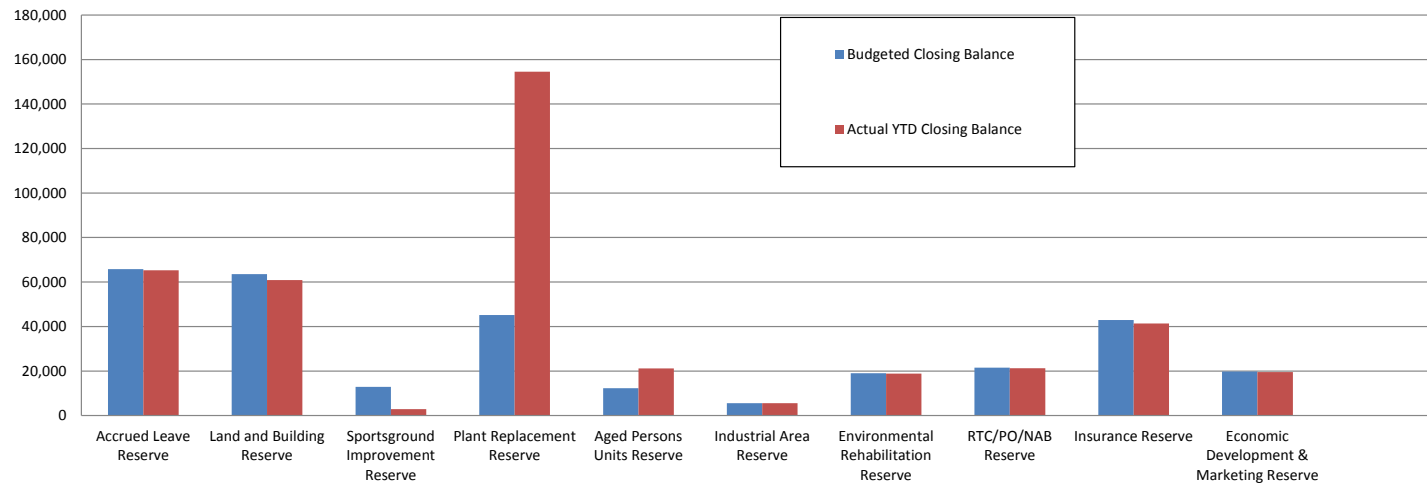
Comments/Notes - Receivables General

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 7: Cash Backed Reserve

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	YTD Actual Transfers In (+)	Budget Transfers Out (-)	YTD Actual Transfers Out (-)	Transfer out Reference	Budgeted Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$		\$	\$
Accrued Leave Reserve	64,509	1,250	802	0	0	0	0		65,759	65,311
Land and Building Reserve	60,169	3,425	747	0	0	0	0		63,594	60,916
Sportsground Improvement Reserve	2,811	60	35	10,000	0	0	0		12,871	2,846
Plant Replacement Reserve	152,727	3,875	1,897	0	(102)	(111,463)	0		45,139	154,523
Aged Persons Units Reserve	20,868	500	258	0	0	(9,081)	0		12,287	21,126
Industrial Area Reserve	5,454	125	68	0	0	0	0		5,579	5,521
Environmental Rehabilitation Reserve	18,570	450	231	0	0	0	0		19,020	18,800
RTC/PO/NAB Reserve	21,025	500	261	0	0	0	0		21,525	21,286
Insurance Reserve	40,882	2,025	508	0	0	0	0		42,907	41,390
Economic Development & Marketing Reserve	19,309	500	240	0	0	0	0		19,809	19,549
	406,324	12,710	5,047	10,000	(102)	(120,544)	0	0	308,490	411,269

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 8 CAPITAL DISPOSALS

Actual YTD Profit/(Loss) of Asset Disposal				Disposals	Original Budget			Comments
					YTD 28/02/2019			
Cost	Accum Depn	Proceeds	Profit (Loss)		2018/2019 Budget Profit/(Loss)	2018/2019 Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				Plant and Equipment				
42,660	(12,833)	31,818	1,991	CEO Vehicle	1,000	1,991	991	
0			0	Case JC65 Tractor	9,000	0	(9,000)	
57,000	(17,236)	70,000	30,236	Volvo Loader	40,000	30,236	(9,764)	
0			0	Works Manager Vehicle	0	0	0	
99,660	(30,069)	101,818	32,227		50,000	32,227	(17,773)	

Comments - Capital Disposal/Replacements

AASB 101.10(e)

AASB 101.51

AASB 101.112

LGA S6.2(4)(b)

FM Reg 23(a)

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

9. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	Rate Revenue \$	2018-19 interim rates \$	2018-19 back rates \$	Actual Rate Revenue \$	2018-19 Budgeted rate revenue \$	2018-19 Budgeted interim rates \$	2018-19 Budgeted back rates \$	2018-19 Budgeted total revenue \$
General rate											
GRV - Mingenew	0.149035	127	1,103,699	164,490	3,453	(325)	167,618	164,490			164,490
GRV - Yandanooka	0.149035	2	13,884	2,069			2,069	2,069			2,069
GRV- Commercial	0.149035	14	349,700	52,118	349		52,466	52,118			52,118
GRV - Industrial	0.149035	1	12,480	1,860		198	2,058	1,860			1,860
UV Rural & Mining	0.013684	115	110,855,505	1,517,398	102		1,517,501	1,516,949			1,516,949
UV Mining	0.013684	0	0	0			0	0			0
Sub-Totals		259	112,335,268	1,737,935	3,904	(127)	1,741,712	1,737,485	0	0	1,737,485
Minimum payment	Minimum \$										
GRV - Mingenew	700	64	28,162	44,800	1,400	(235)	45,965	44,800			44,800
GRV - Yandanooka	700	0	0	0			0	0			0
GRV- Commercial	700	9	6200	6,300			6,300	6,300			6,300
GRV - Industrial	700	2	1,850	1,400			1,400	1,400			1,400
UV Rural & Mining	1050	23	691,595	24,150			24,150	24,150			24,150
UV Mining	1050	8	27,199	8,400	1,050	407	9,857	8,400			8,400
Sub-Totals		106	755,006	85,050	2,450	172	87,672	85,050	0	0	85,050
		365	113,090,274	1,822,985	6,354	44	1,829,383	1,822,535	0	0	1,822,535
Discounts/concessions							(1,035)				(1,035)
Total amount raised from general rates							1,828,349				1,821,500
Write offs							(7,231)				0
Ex Gratia Rates							37,586				36,412
Total rates							1,858,704				1,857,912

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

10. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-18	Principal Repayments		Principal Outstanding		Interest Repayments	
		YTD Actual \$	Budget \$	YTD Actual \$	Budget \$	YTD Actual \$	Budget \$
Education & Welfare							
Loan 137 - Senior Citizens Buildings	87,814	10,519	21,172	77,295	66,642	1,654	2,440
Housing							
Loan 133 - Triplex	55,952	6,703	13,490	49,249	42,462	1,054	1,555
Loan 134 - SC Housing	42,623	5,106	10,276	37,517	32,347	803	1,185
Loan 136 - Staff Housing	106,294	12,733	25,627	93,561	80,667	2,002	2,954
Loan 142 - Staff Housing	49,086	5,905	11,935	43,181	37,151	925	1,364
Recreation & Culture							
Loan 138 - Pavilion Fitout	84,302	10,098	20,325	74,204	63,977	1,588	2,342
Transport							
Loan 139 - Roller	20,665	2,475	4,982	18,190	15,683	389	574
Loan 141 - Grader	71,754	8,595	17,300	63,159	54,454	1,352	1,994
Loan 144 - Side Tipping Trailer	49,086	5,880	11,835	43,206	37,251	925	1,364
Loan 145 - Drum Roller	72,926	8,736	17,583	64,190	55,343	1,374	2,027
	640,502	76,751	154,525	563,751	485,977	12,066	17,799

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Nil

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 11: GRANTS AND CONTRIBUTIONS

Program/Details GL	Grant Provider	Approval	2018/2019	2018/2019	Variations	Operating	Capital	Recoup Status	
			Original Budget	Amended Budget Budget	Additions (Deletions)	2018/2019 Budget	2018/2019 Budget	2018/2019 YTD Actual	2018/2019 YTD Budget
		(Y/N)	\$	\$	\$	\$	\$	\$	\$
GENERAL PURPOSE FUNDING									
Financial Assistance Grant - Roads	Grants Commission	Y	139,866	139,866	0	139,866	0	111,892	104,900
Financial Assistance Grant - General	Grants Commission	Y	129,381	129,381	0	129,381	0	109,771	97,036
GOVERNANCE									
Reimbursements	Miscellaneous	Y	10,154	10,154	0	10,154	0	855	6,768
Reimbursements	Miscellaneous	Y	1,000	1,000	0	1,000	0	0	664
Reimbursements	Miscellaneous	Y	1,000	1,000	0	1,000	0	(585)	664
Traineeship Grants	Miscellaneous	Y	0	0	0	0	0	17,336	0
LAW, ORDER, PUBLIC SAFETY									
ESL Administration Grant	Department of Fire & Emergency Services	Y	0	0	0	0	0	4,400	0
ESL Annual Grant	Department of Fire & Emergency Services	Y	25,287	25,287	0	25,287	0	12,700	18,965
HEALTH									
Nil		N	0	0	0	0	0	0	0
EDUCATION & WELFARE									
Seniors Week Grant	COTAWA	N	1,000	1,000	0	1,000	0	0	664
Community Christmas Tree	CBH	N	2,000	2,000	0	2,000	0	455	1,328
HOUSING									
Independent Living Units	WCHS	Y	0	0	0	0	0	0	0
COMMUNITY AMENITIES									
Thank a Volunteer Day	Department of Local Government & Commu	N	2,000	2,000	0	2,000	0	0	1,328
Transfer Station	Mid West Development Commission	Y	5,000	5,000	0	0	5,000	5,000	3,328
RECREATION AND CULTURE									
Netball Courts	DSR	Y	121,667	121,667	0	0	121,667	121,458	66,458
Railway Station	Lotterywest	Y	0	0	0	0	0	(2,245)	0
TRANSPORT									
Flood Damage Funding	WANDRRA	Y	2,441,696	2,441,696	0	0	2,441,696	1,405,144	1,750,000
Direct Grant	Main Roads WA	Y	45,210	45,210	0	45,210	0	73,479	45,210
Blackspot Funding	Main Roads WA	Y	188,911	188,911	0	0	188,911	75,564	151,128
Regional Road Group	Main Roads WA	Y	544,674	544,674	0	0	544,674	301,297	435,740
Roads To Recovery	Department of Infrastructure	Y	223,467	223,467	0	0	223,467	0	60,000
Street Lighting	Main Roads WA	Y	2,500	2,500	0	2,500	0	2,351	1,664
ECONOMIC SERVICES									
DrumMuster	Reimbursements	N	1,000	1,000	0	1,000	0	0	664
Reimbursements - RTC Building	Reimbursements	N	0	0	0	0	0	385	0
OTHER PROPERTY & SERVICES									
Staff Fuel Card Reimbursements	Reimbursements	Y	0	0	0	0	0	4,600	0
Expenses Recovered	Reimbursements	Y	0	0	0	0	0	9,431	0
Reimbursements - Workers Comp	LGIS	Y	0	0	0	0	0	947	0
TOTALS			3,885,813	3,885,813	0	360,398	3,525,415	2,254,234	2,746,509
Grants	Operating		351,244	351,244	0			325,738	280,326
Grants	Non-operating		3,525,415	3,525,415	0			1,908,463	2,466,654
Contribution & Reimbursement	Operating & Non Operating		13,154	13,154				28,283	2,192
			<u>3,889,813</u>	<u>3,889,813</u>				<u>2,262,484</u>	<u>2,749,173</u>

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 12: TRUST FUND

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

Description	Opening Balance 1 Jul 18	Amount Received	Amount Paid	Closing Balance 28-Feb-19
	\$	\$	\$	\$
Councillors Nomination Fees	0	0	0	0
BCITF Levy	495	0	0	495
BRB Levy	1	401	(401)	1
Autumn Committee	974	0	0	974
Community Bus	2,200	1,245	(400)	3,045
ANZAC Day Breakfast Donation	501	0	0	501
Building Relocation Bond	1,000	0	0	1,000
Mid West Industry Road Safety Alliance	38,010	0	(38,010)	(0)
Mingenew Cemetery Group	4,314	0	0	4,314
Bonds	0	0	0	0
Housing Bonds	1,428	0	0	1,428
Cool Room Bond	530	0	0	530
Outdoor Camera Bond	350	0	0	350
Animal Trap Bond	0	0	0	0
Projector Screen	0	0	0	0
Other Bonds	200	0	0	200
Rates Incentive Prizes	100	0	0	100
Sinosteel Community Trust Fund	0	0	0	0
Tree Planter - LCDC	88	0	0	88
Weary Dunlop Memorial	87	0	0	87
Mingenew P & C - NBN Rental	6,376	(1,240)	0	5,136
Joan Trust	6	0	0	6
Youth Advisory Council	746	0	0	746
Centenary Committee	897	0	0	897
Community Christmas Tree	432	0	0	432
Silverchain Committee	0	0	0	0
Seniors Donations	50	0	0	50
	58,785	406	(38,811)	20,380

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under	Comment
Land Held for Resale							
Community Amenities							
Other Property & Services							
Industrial Area Development	4504	0	0	0	0	0	
Total Land Held for Resale		0	0	0	0	0	
Land & Buildings							
Shire Office	A001	10,000	10,000	10,000	0	10,000	
Council Chambers	A302	10,000	10,000	10,000	0	10,000	
Staff Housing - 2 Bedroom Key Worker Housing	H007	10,000	10,000	10,000	0	10,000	
Town Hall	2434	86,506	123,321	86,506	0	86,506	
Old Railway Station	0070	10,000	10,000	10,000	0	10,000	
Business Incubator	5964	0	0	0	0	0	
Total Land & Building Total		126,506	163,321	126,506	0	126,506	
Infrastructure - Drainage/Culverts							
Transport							
Moore Street Drainage	3284	0	0	0	0	0	
Transport Total		0	0	0	0	0	
Infrastructure - Footpaths							
Transport							
Midlands Road Footpaths	1291	0	0	0	0	0	
Transport Total		0	0	0	0	0	
Infrastructure - Other							
Waste Transfer Station	3084	25,000	25,000	25,000	14,477	10,523	
Little Well Project	0071	35,000	25,000	34,255	35,401	(1,146)	
Mingenew Hill Project	0142	25,000	40,000	10,500	7,717	2,783	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under	Comment
Wildflower Town Entrance	0145	5,000	10,000	0	0	0	
Drovers Rest	0144	6,000	6,000	6,000	0	6,000	
Net Ball Court	0169	200,000	200,000	20,000	193,991	(173,991)	
Parks & Gardens	0	0	0	0	0	0	
Tennis Court Lights	0150	10,000	25,000	10,000	1,200	8,800	
Water Tanks & Reticulation	0167	0	0	0	825	(825)	
Digital Farm Network	3874	0	70,000	0	0	0	
Total Other Infrastructure		306,000	401,000	105,755	253,612	(147,857)	
Furniture & Office Equip.							
Chair Trolley	0014	0	0	0	0	0	
Office PCs & Laptops	A201	10,000	10,000	7,500	4,619	2,881	
Total Furniture & Office Equip.		10,000	10,000	7,500	4,619	2,881	
Plant , Equip. & Vehicles							
Governance							
CEO Vehicle Replacement	A101	60,000	0	60,000	59,091	909	
Account Closed; Incorrectly linked to Land & Buildings Category	A100	0	60,000	0	0	0	
Transport							
Works Manager Vehicle	0170	0	45,000	0	0	0	
Sundry Plant	0171	10,000	10,000	6,664	0	6,664	
Loader	0175	225,000	280,000	225,000	225,000	0	
Tractor	0180	75,000	55,000	75,000	0	75,000	
Total Plant, Equipment & Vehicles		370,000	450,000	366,664	284,091	82,573	
Roads & Bridges							
Roadworks Construction - Own Resources	0001	22,850	52,850	15,240	146	15,094	
Roadworks Construction - Own Resources	6073	0	0	0	9,206	(9,206)	
Yandanooka North East Road	1221	223,467	223,467	51,940	0	51,940	

SHIRE OF MINGENEW
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 28 February 2019

Note 13: CAPITAL ACQUISITIONS

Infrastructure Assets		Amended Annual Budget	Original Full Year Budget	YTD Budget	YTD Actual	Variance (Over)/Under	Comment
Special Purpose Grant - Yarragadee Bridge	6075	0	0	0	0	0	
Special Purpose Grant - Yarragadee Bridge	1227	210,000	210,000	210,000	163,334	46,666	
Special Purpose Grant - Coalseam Bridge	1229	498,000	498,000	0	0	0	
Mingenew Mullewa Road Reseal (RRG)	RR65	441,500	441,500	441,500	0	441,500	
Mingenew Morawa / Yandanooka North East Intersection	BS05	45,000	45,000	0	0	0	
Yandanooka Melara / Narandagy / Manarra Rd Intersection	BS07	238,367	238,367	238,367	131,277	107,090	
RRG - Coalseam Road	RR61	375,512	375,512	0	0	0	
Total Roads & Bridges		2,054,696	2,084,696	957,047	303,963	653,084	
						0	
Capital Expenditure Total		2,867,202	3,109,017	1,563,472	846,285	717,187	

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
WESTNET02	01/02/2019	WESTNET	Internet Costs Feb 2019	M		129.95
PRINT0219	07/02/2019	DE LAGE LANDEN	Photocopier Lease - Feb 2019	M		356.80
FEES0219	28/02/2019	NAB	Bank Fees Feb 2019	M		80.00
NAB1219	01/02/2019	NAB	Merch Fee - FEB 2019	M		478.66
FEB1300	15/02/2019	BUSINESS 1300	Live Answering Services - FEB 2019	M		99.00
FEES02192	28/02/2019	NAB	Nab Connect Fee Feb 2019	M		53.49
8591	15/02/2019	SYNERGY	Streetlights Power Account	M		1,893.45
8592	15/02/2019	WATER CORPORATION	Water Accounts January 2019	M		5,657.05
EFT12205	12/02/2019	NAB BUSINESS VISA	January 2019 Credit Card	M		1,227.75
EFT12206	15/02/2019	Nils Hay	Reimbursments	M		538.53
EFT12207	15/02/2019	Australian Services Union	Payroll deductions	M		25.90
EFT12208	15/02/2019	AUSTRALIA POST	January 2019 Postage Fees	M		218.09
EFT12209	15/02/2019	AIT SPECIALISTS PTY LTD	Professional Services Provided	M		6,173.20
EFT12210	15/02/2019	Aussie Tree Services	Tree Works Completed in Townsite	M		10,465.95
EFT12211	15/02/2019	BUNNINGS Group Limited	Purchase of Various Materials	M		386.50
EFT12212	15/02/2019	BOC GASES	Depot Gas Bottle Charges	M		85.70
EFT12213	15/02/2019	Bedrock Electrical Services	Electrical Works	M		829.40
EFT12214	15/02/2019	BPH	Flood Damage Repairs	M		387,278.69
EFT12215	15/02/2019	CHILD SUPPORT AGENCY	Payroll deductions	M		298.02

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EFT12216	15/02/2019	LANDGATE	Interim Vals	M		156.85
EFT12217	15/02/2019	DONGARA PLUMBING	Plumbing Work Completed at 2 Bed Unit	M		407.00
EFT12218	15/02/2019	GERALDTON TROPHY CENTRE	Engraving Costs	M		15.00
EFT12219	15/02/2019	GREAT SOUTHERN FUEL SUPPLIES	Fuel Purchases January 2019	M		740.19
EFT12220	15/02/2019	IT Vision	Monthly Payroll Processing	M		2,658.70
EFT12221	15/02/2019	INFINITUM TECHNOLOGIES	Purchase of New Computer	M		1,250.00
EFT12222	15/02/2019	LATERAL ASPECT	Service Fee January 2019	M		5,570.06
EFT12223	15/02/2019	LGRCEU	Payroll deductions	M		20.50
EFT12224	15/02/2019	Shire Of Mingenew	Payroll deductions	M		100.00
EFT12225	15/02/2019	MID WEST GROUP OF AFFILIATED AG. SOCIETIES	2018 Donation	M		150.00
EFT12226	15/02/2019	MINGENEW IGA X-PRESS & LIQUOR	IGA ACCOUNT DECEMBER 2018	M		826.96
EFT12227	15/02/2019	NBN CO	Refund on Lease Termination	M		1,240.26
EFT12228	15/02/2019	Patricia Julieanne Phillips	55 King Street Rent	M		1,600.00
EFT12229	15/02/2019	PALM ROADHOUSE	Catering Costs	M		184.00
EFT12230	15/02/2019	PEMCO DIESEL PTY LTD	Mechanical Works Completed on MI 125	M		3,008.39
EFT12231	15/02/2019	PATIENCE SANDLAND PTY LTD	Supply of Sand	M		15.00
EFT12232	15/02/2019	Pro Earth Civil	WANDRRA FLOOD WORKS	M		26,734.90
EFT12233	15/02/2019	QUALITY TRAFFIC MANAGEMENT PTY LTD	Traffic Management Control	M		617.10
EFT12234	15/02/2019	LANDMARK	Purchase of Fertiliser	M		901.87

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EFT12235	15/02/2019	STATEWIDE BEARINGS	Bearings	M		33.00
EFT12236	15/02/2019	Telstra Corporation	Telstra Account January 2019	M		1,712.21
EFT12237	15/02/2019	TOTALLY WORKWEAR	Purchase of Uniforms	M		1,542.61
EFT12238	15/02/2019	Wayne Angus Wynne	4 William Street Rent	M		1,200.00
EFT12239	15/02/2019	WESTERN MULGA	Hire of Mower	M		880.00
EFT12240	15/02/2019	MINGENEW FABRICATORS	Repositioning of Columns	M		3,905.00
DOT050219	07/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 05/02/2019	M		3,296.10
DOT060219	08/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Trasnactions: 06/02/2019	M		622.05
DOT070219	11/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 08/02/2019	M		907.50
DOT080219	12/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 08/02/2019	M		1,032.65
DD8740.1	01/02/2019	NAB BUSINESS VISA	December Credit Card	M		949.60
DD8743.1	03/02/2019	WA SUPER	Payroll deductions	M		3,159.87
DD8743.2	03/02/2019	Australian Super	Superannuation contributions	M		675.01
DD8743.3	03/02/2019	Sun Super	Superannuation contributions	M		307.90
DD8743.4	03/02/2019	LGIA Super	Superannuation contributions	M		951.92
DD8743.5	03/02/2019	Australlian Super	Superannuation contributions	M		202.44
DD8743.6	03/02/2019	Ioof Portfolio Service Superannuation Fund	Superannuation contributions	M		87.94
DD8743.7	03/02/2019	MLC SUPER FUND	Superannuation contributions	M		151.17
DD8743.8	03/02/2019	Host Plus Superannuation Fund	Superannuation contributions	M		202.44

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD8743.9	03/02/2019	PRIME SUPER	Superannuation contributions	M		256.01
DD8746.1	05/02/2019	Motorpass	Fuel Purchases January 2019	M		7,392.83
DD8755.1	17/02/2019	WA SUPER	Payroll deductions	M		3,500.19
DD8755.2	17/02/2019	PRIME SUPER	Superannuation contributions	M		274.04
DD8755.3	17/02/2019	Australian Super	Superannuation contributions	M		675.01
DD8755.4	17/02/2019	Sun Super	Superannuation contributions	M		307.90
DD8755.5	17/02/2019	LGIA Super	Superannuation contributions	M		951.92
DD8755.6	17/02/2019	Australlian Super	Superannuation contributions	M		203.06
DD8755.7	17/02/2019	Ioof Portfolio Service Superannuation Fund	Superannuation contributions	M		87.94
DD8755.8	17/02/2019	ANZ Smart Choice Super	Superannuation contributions	M		70.98
DD8755.9	17/02/2019	MLC SUPER FUND	Superannuation contributions	M		151.17
DOT110219	13/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 13/02/2019	M		3,981.55
DOT120219	14/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 12/02/2019	M		12,978.30
DOT130219	15/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 13/02/2019	M		290.00
DOT150219	19/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 15/02/2019	M		464.25
DOT180219	20/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 20/02/2019	M		1,298.60
DOT190219	21/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 19/02/2019	M		1,808.60
DOT200219	22/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 20/02/2019	M		26.85
DOT210219	25/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 21/02/2019	M		651.90

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DOT220219	26/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 22/02/2019	M		1,158.80
DOT250219	27/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 25/02/2018	M		6,754.10
DOT260219	28/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 26/02/2019	M		1,630.20
DOT300119	01/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 30/01/2019	M		967.40
DOT310119	04/02/2019	DEPARTMENT OF TRANSPORT	DoT Licensing Transactions: 29/01/2019	M		17,157.60
DD8755.10	17/02/2019	Host Plus Superannuation Fund	Superannuation contributions	M		201.85

REPORT TOTALS

Bank Code	Bank Name	TOTAL
M	MUNI - NATIONAL AUST BANK	547,533.37
TOTAL		547,533.37

MINGENew SHIRE COUNCIL ORDINARY MEETING AGENDA – 20 March 2019

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
1 (5/12/18)	Department of Transport	No objection DoT has no comment to provide.	No additional comment	Note submission
2 (6/12/18)	ATCO Gas	No objection ATCO does not own nor operate gas mains or infrastructure within the Shire, our closest gas mains are located in the City of Greater Geraldton and the Shire of Carnamah.	No additional comment	Note submission
3 (12/12/18)	Heritage Services Branch	<i>Technical comment provided</i> The Local Planning Scheme requires the Shire to create a heritage list. The heritage list is a statutory instrument which allows the Shire to consider the heritage of a place as part of its decision-making process for proposed development. It should be noted that Part 3 Clause 8(2)(a) of the (Regulations) deemed provisions states that the heritage list 'must set out a description of each place and the reason for its entry in the heritage list'. The heritage list should also provide detail on whether the building is identified as having a significant interior, as the new provisions require planning approval for interior works only where a place has been designated as having a significant interior. We recommend the Shire begins planning to create a heritage list which meet these requirements as part of its review of its planning framework. Point 9(a): could be amended to read "areas of cultural heritage and natural significance..."	Upon adoption of Scheme No.4 the Shire will be in position to create a heritage list as outlined in Schedule 2 Part 3 Clause 8 of the <i>Planning and Development (Local Planning Schemes) Regulations) 2015</i> . Clause 9(a) of the Scheme No.4 text lists one of the aims of the Scheme as being "to preserve, protect and enhance the amenity and character of Mingenew Townsite, and areas of cultural and natural significance across the Shire." The Heritage Services Branch are suggesting that this could be amended to state "to preserve, protect and enhance the amenity and character of Mingenew Townsite, and areas of cultural, heritage and natural significance across the Shire." No objection is raised to this minor addition. Part 4 clause 29 Table 6 of the Scheme No.4 text lists the following state planning policies to be read	Note submission and amend Section 9(a) of the Scheme No.4 text to state: "to preserve, protect and enhance the amenity and character of Mingenew Townsite, and areas of cultural, heritage and natural significance across the Shire."

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
			<p>as part of the Scheme:</p> <ul style="list-style-type: none"> - SPP2.7 - Public Drinking Water Source - SPP3.7 - Planning in Bushfire Prone Areas - SPP5.2 - Telecommunications Infrastructure <p>Whilst Table 6 could be modified to include SPP3.5 – Historic Heritage Conservation to this list it is noted that the listing (or otherwise) of SPP's in a Scheme does not alter the recognition that state planning policies are already afforded in the planning system as providing the highest level of planning policy control and guidance in Western Australia through their preparation under Part 3 of the <i>Planning and Development Act 2005</i>.</p>	
4 (14/1/19)	Department of Jobs, Tourism, Science & Innovation	No objection The Department has reviewed the proposal and has no comment to provide.	No additional comment	Note submission
5 (22/1/19)	Department of Health	<p><i>Technical comment provided</i></p> <p>Good public health is not specifically recognised as part of the purpose and aims of the Scheme. The purpose or aim of the Scheme should include a direct reference to 'enhancing the public health of the community' or words to that effect.</p> <p>Although the Scheme focuses on development outcomes for the Shire it does not address potential issues in relation to disaster preparedness, recovery management or the associated impacts on public health. The document should also consider potential negative of anti-social issues and how the built design can minimise the potential future harm.</p> <p>A risk assessment of each of the potential outcome/goals should be incorporated into the scheme, for your</p>	<p>The Shire's Scheme Review has been undertaken with the primary aim of ensuring its Local Planning Scheme accords with the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i> to provide consistency and remove confusion. On this basis it is considered that the Scheme No.3 text should not be modified from the Regulations standard.</p> <p>It is considered that Clause 9 – Aims of the Scheme already adequately addresses the issue of lifestyle, opportunities, community facilities, recreation and open space and preserving, protecting and enhancing the natural and cultural environment.</p> <p>The DoH may wish to approach the Department for Planning, Lands & Heritage and become involved in a future regulations review if it has the view that public health outcomes should be recognised more prominently within schemes.</p> <p>It is considered that the issues raised by DoH are more appropriate when commenting upon a strategic planning document. It is further considered that the issues raised in this submission are</p>	Note submission.

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
		<p>reference consider the enHealth document 'Risky Business – a resource to manage environmental health risks specifically tailored for local governments'. To further enhance liveability DoH also has a document on 'Evidence supporting the creation of environments that encourage healthy active living' which may assist you with planning elements related to this Scheme.</p> <p>The development tables within the Scheme should where infrastructure permits, require that those developments be connected to scheme water, reticulated sewerage and be in accordance with the draft Country Sewerage Policy. Where reticulated sewerage is not available the Scheme should provide guidance for on-site effluent disposal. To assess if on-site wastewater disposal systems are to be effective a site and soil evaluation in accordance with Australian Standard 1547 (AS/NZS1547) is required for each site and should be referenced in the document. Where scheme water is not available developments are to have access to a sufficient supply of potable water that is of the quality specified under the Australian Drinking Water Guidelines 2004.</p> <p>The Scheme is to acknowledge and incorporate appropriate separation distances in accordance with the EPA Environmental Assessment Guidelines 'Guidance for the assessment of Environmental Factors No.3 – Separation Distances between Industrial and Sensitive Land Uses'. The Scheme should also acknowledge DoH's 'Guidelines for the Separation of Agricultural and Residential Land Use' as a means to help avoid conflict and potential adverse health effects and nuisance impacts from chemical use, dust and other rural pursuits.</p>	<p>already, and more appropriately, contained within various strategic planning documents (such as Strategic Community Plan, Local Planning Strategy, Townsite Local Planning Strategy, Structure Plan, Townsite Revitalisation Plan, Local Planning Policy) rather than within the statutory planning document of a scheme.</p> <p>Disaster and recovery management is more appropriately, addressed in strategic planning and operational documents and through other state legislation rather than planning legislation.</p> <p>Part 4 clause 29 Table 6 of the Scheme No.4 text already requires that SPP3.7-Planning in Bushfire Prone Areas be read as part of the scheme.</p> <p>The issue of reticulated sewerage and the draft Country Sewerage Policy is already discussed at length in the Shire's Local Planning Strategy and Mingenew Townsite Local Planning Strategy.</p> <p>Applications to construct or install an apparatus for the treatment of sewage are already addressed separately through the <i>Health Act 1911</i> and the <i>Health (Treatment Of Sewage And Disposal Of Effluent And Liquid Waste) Regulations 1974</i>.</p> <p>Again it must be noted that the underlying basis for this Scheme Review was to ensure that the Shire's Local Planning Scheme accorded with the Regulations to provide consistency and remove confusion, and to do so within the prescribed timeframe. On this basis it is considered that the Scheme No.4 text should not be modified from the Regulations standard as is suggested by this submission.</p>	

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
6 (13/2/19)	Department of Primary Industries & Regional Development	<p><i>Technical comment provided</i></p> <p>Agricultural production from the Shire continues to make an important contribution to the state's economy and DPIRD supports the Shire's intention to retain rural land for primary production and the prevention of further fragmentation and loss of productive agricultural land. Recognition of buffers as a planning tool is also supported.</p> <p>DPIRD supports Aims of Scheme 9(e) to prevent the fragmentation and/or loss of agricultural land and reduce land use conflict. This point meets the intent of State Planning Policy 2.5-Rural Planning</p> <p>DPIRD does not support the land use 'Bed & Breakfast' as a P (Permitted) use in the Rural zone. This is regarded as a sensitive land use and introducing it into the Rural zone may create conflict for primary production. DPIRD recommends that it should be a D (Discretionary) use to match the zoning for the Rural Residential land.</p> <p>DPIRD recommends that State Planning Policy 2.5-Rural Planning is included in the policies to be read as part of the Scheme. This policy underpins and guides Rural Zone land use planning.</p>	<p>Clause 9(a) of the Scheme No.4 text lists one of the aims of the Scheme as being "to ensure the protection of agricultural land by discouraging land uses and developments that may detract from the principle function of the land while maintaining opportunities for innovations in agriculture to establish within the Shire."</p> <p>DPIRD's requested change would not remove the ability to give consideration to Bed & Breakfast developments in the Rural zone where appropriate. It would require a higher level of scrutiny, and in practice would mean that Shire staff would not have delegated authority to assess such applications but that they would be presented to Council for consideration. Council would have the ability to approve/refuse applications on merit.</p> <p>No objection is raised to this minor modification.</p> <p>Part 4 clause 29 Table 6 of the Scheme No.4 text lists the following state planning policies to be read as part of the Scheme:</p> <ul style="list-style-type: none"> - SPP2.7 - Public Drinking Water Source - SPP3.7 - Planning in Bushfire Prone Areas - SPP5.2 - Telecommunications Infrastructure <p>Table 6 can be modified to include SPP2.5 – Rural Planning to this list although it is noted that the listing (or otherwise) of SPP's in a Scheme does not alter the recognition that state planning policies are already afforded in the planning system as providing the highest level of planning policy control and guidance in Western Australia through their preparation under Part 3 of the Planning and Development Act 2005.</p>	<p>Note submission and modify the Scheme as follows:</p> <p>Amend Clause 9(a) of the Scheme No.4 text to include State Planning Policy 2.5 – Rural Planning as a state planning policy to be read as part of the Scheme.</p> <p>Amend Table 4 -Zoning table so that the 'Bed and Breakfast' land use in the 'Rural' zone is changed from the P (Permitted) use to the D (Discretionary) use.</p> <p>Amend Schedule 1-General development requirements-Table 1, Clause 3:Rural Point 2(a) of Scheme No.4 to state:</p> <p>"2 In considering an application for planning approval in the Rural zone the local government will have due regard for the following:</p> <p>(a) any sensitive or incompatible uses and how the application has addressed minimisation of potential environmental and health impacts</p>

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
		DPIRD finds the statement in Schedule 1-General development requirements-Table 1, Clause 3:Rural Point 2(a) and its intent confusing, recommend it is rewritten for clarity.	Schedule 1-General development requirements-Table 1, Clause 3:Rural Point 2(a) of Scheme No.4 states: "2 In considering an application for planning approval in the Rural zone the local government will have due regard for the following: (a) any sensitive or incompatible uses that may require buffer separation from the proposed use, including the potential for spray drift and the need to contain any application" It is suggested that this clause could be amended as follows to improve its intent: "2 In considering an application for planning approval in the Rural zone the local government will have due regard for the following: (a) any sensitive or incompatible uses and how the application has addressed minimisation of potential environmental and health impacts through separation distances and other measures."	through separation distances and other measures."
7 (27/2/19)	Department of Mines, Industry Regulation & Safety	No objection The Department has determined that this proposal raises no significant issues with respect to mineral and petroleum resources, geothermal energy and basic raw materials.	No additional comment	Note submission
8 (1/3/19)	Department of Fire & Emergency Services	<i>Technical comment provided</i> It is unclear if the application of SPP3.7 is required, as the areas of land use intensification as proposed by the Scheme are not represented spatially with the designated bushfire prone areas. High level consideration of bushfire risk is one of the most effective means of preventing inappropriate development in bushfire prone areas. Where the Scheme aims to identify suitable land for land use intensification within designated bushfire prone areas, it is important an assessment of the bushfire hazard issues is undertaken that informs the suitability of areas for land use intensification. The minimum requirement to satisfy	The Scheme 3 and Scheme 4 maps were made available to DFES for comparison. The only additional area of land identified for land use intensification in the new Scheme is the Rural Residential area upon the 30ha Lot 11976 to the immediate north of the Mingenew township. This area has been previously identified in the Shire's Townsite Local Planning Strategy for this purpose, with the issue of bushfire addressed. It is suggested that to address the comment raised by DFES that Schedule 1, Table 1 Clause 2-Rural Residential be modified to read:	Note submission and modify Schedule 1, Table 1 Clause 2 - Rural Residential as follows: "1 Prior to any subdivision within the Rural Residential zone a land use capability study shall be completed to confirm the land can appropriately accommodate the

Shire of Mingenew Local Planning Scheme No.4			
Submission No. & date received	Respondent	Nature of Submission	Shire Comment
		<p>SPP3.7 is the preparation of a Bushfire Hazard Level (BHL) assessment and an assessment against the bushfire protection criteria requirements contained within the Guidelines.</p> <p>At this strategic level, it is acknowledged that bushfire management is likely to be only one consideration of the decision maker in determining the suitability of the land for proposed intensification. However, this emphasises the need for an understanding of what the bushfire risks are, so an informed decision can be made as to the suitability of areas for expansion or intensification of land use.</p> <p>A BHL assessment provides a 'broad brush' means of determining the potential intensity of a bushfire for an area and assists in determining the suitability of land contained within strategic planning proposals for future land use/development intensification. It is a predevelopment tool used to inform decision making at subsequent planning stages to ensure a holistic understanding of the bushfire risk. Opportunities and constraints and the presentation of information within a matrix should be considered, where relevant.</p> <p>Although not a requirement of SPP3.7, the Shire could also consider a BHL assessment for areas zoned in the current Scheme, but not yet developed. A BHL assessment will identify those areas that cannot comply with SPP3.7 or alternatively identify measures to ensure future compliance, such as an improved road network.</p> <p>Identification of measures to improve the resilience of those areas that are developed within or adjoining areas with an extreme bushfire hazard; this could improve vehicular access and egress; increased hazard separation; improved water infrastructure; implementation of fire management strategies and vegetation management.</p> <p>An opportunities/constraints assessment can address issues related to the bushfire protection criteria that have arisen following the BHL assessment.</p> <p>It is critical at this level of the planning to connect the</p>	<p><i>"1 Prior to any subdivision within the Rural Residential zone a land use capability study shall be completed to confirm the land can appropriately accommodate the proposed number and layout of lots and a Bushfire Hazard Level Assessment shall be completed if the land is identified as bushfire prone area. A structure plan may be required to address identified issues."</i></p> <p>Part 4 clause 29 Table 6 of the Scheme No.4 text specifically lists SPP3.7-Planning in Bushfire Prone as a state planning policy to be read as part of the Scheme, and the Scheme takes a conservative approach as follows.</p> <p>There are a small number of undeveloped lots (estimated 10 lots) zoned Residential at the very southern and eastern ends of the Mingenew townsites that are within the area identified by the State Map of Bushfire Prone Areas.</p> <p>WAPC Planning Bulletin 111/2016 notes that they would be exempted from the provision of SPP3.7 on the basis that the lots are less than 1,100m².</p> <p>However, the ability exists for the Shire to take a conservative position under Part 7 Clause 61(3) and require development approval to be applied for on Residential zoned land that is identified as potentially bushfire prone.</p> <p>There are a small number of undeveloped lots (estimated 9 lots) zoned Rural Townsite in the north-western corner of the Mingenew townsites that are within the area identified by the State Map of Bushfire Prone Areas.</p> <p>WAPC Planning Bulletin 111/2016 notes that they would be exempted from the provision of SPP3.7 on the basis that the lots are less than 1,100m².</p> <p>Nevertheless Schedule A-Supplemental provisions to the deemed provisions of the Scheme No.4 text specifically requires that development approval is</p>

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
		<p>spatial understanding of bushfire threat with strategic decisions about intensification of land use to reduce the vulnerability of people, property and infrastructure to the threat of bushfire. An understanding of the bushfire hazard provides for the identification of opportunities and constraints for areas proposed for land use intensification. These areas can then be evaluated against each other, as well as each element of the bushfire protection criteria, to highlight the locations where it is unlikely compliance with the criteria can be achieved.</p> <p>If the BHL assessment is being prepared with multiple development or investigation areas for land use intensification, the assessment should provide a comparison of the areas.</p> <p>This can be in the form of a matrix and provide a qualitative assessment identifying if the areas proposed for land use intensification are likely, possibly or unlikely to meet the criteria. It should recognise that compliance may be subject to subsequent stages of the planning process.</p> <p>The above guidance is provided to inform application of SPP 3.7 for the draft Scheme. A bushfire assessment may be necessary to ensure that all recommendations for land use intensification within the Scheme, avoid any increase in the threat of bushfire to people, property and infrastructure. The assessment should demonstrate how compliance with the bushfire protection criteria can be achieved at subsequent stages of the planning process.</p>	<p>required for any development within the Rural and Rural Township zones (including the erection or extension of a single house, or any incidental development to the single house) where it is within a designated bushfire prone area.</p> <p>The purpose of the introduction of this clause as a supplemental scheme provision was to require the lodgement of a planning application (and associated BAL assessment) for development that would normally be considered as-of-right, to allow for further scrutiny and regard for bushfire risk.</p> <p>Not relevant in this instance.</p>	
9 (1/3/19)	Shire of Mingenew	<p><i>Scheme Map Modification requested</i></p> <p>The Scheme No.4 Map identifies Lot 10443 Coalseam Road, Ikewa as being zoned 'Public Purposes'.</p> <p>This should be amended to the 'Rural' zone to reflect that the property is privately owned and used for farming purposes and is not a Crown Reserve.</p>	<p>Lot 10443 is zoned 'Public Purposes' on the Scheme No.4 Map.</p> <p>This cartographic error appears to be a legacy from previous Scheme Maps where it was also zoned 'Public Purposes' possibly due to the land abutting (and being mistakenly considered part of) Reserve 22298 to the north.</p> <p>Lot 10443 is cleared land used for cropping purposes and the zoning should be corrected in the Scheme Review process to the 'Rural' zoning to reflect both the on-ground land use and also that</p>	<p>Modify the Scheme No.4 Map (page 1) so that Lot 10443 Coalseam Road, Ikewa is zoned 'Rural' and not 'Public Purposes'.</p> <p>Modify the Scheme No.4 Map (page 4) so that the former (now disused) Midlands Road alignment south of the Yandanooka</p>

Shire of Mingenew Local Planning Scheme No.4			
Submission No. & date received	Respondent	Nature of Submission	Shire Comment
		<p>During discussions between Main Roads WA and the Shire during the advertising of Scheme No.4 it was identified that the former (now disused) Midlands Road alignment south of the Yandanooka township is zoned 'Primary Distributor Road' and the on-ground (constructed) realignment of Midlands Road and the northern-most section of Yandanooka South Road (immediately south of the Midlands Road intersection) are zoned 'Public Open Space'.</p> <p>This anomaly is a legacy from previous Scheme Maps and should be corrected during the Scheme Review.</p>	<p>Lot 10443 is privately owned freehold land and is not a Crown Reserve.</p> <p>The Midlands Road realignment near Yandanooka township was undertaken by Main Roads WA several decades ago.</p> <p>However, during discussions between Main Roads WA and the Shire during the Scheme Review period it emerged that the cadastral finalisation of this matter had not occurred with the former Midlands Road alignment not being closed as a road reserve, and the new superseding (on-ground) alignment of Midlands Road not being created as road reserve and proclaimed.</p> <p>Main Roads WA and Shire staff agreed that the Scheme Map should be amended to accurately reflect the actual on-ground alignments, and Main Roads WA will commence the necessary Crown Survey instruction and proclamation actions to correct the cadastre.</p> <p>The Zoning Table for Scheme No.4 lists 'Workforce Accommodation' as an 'X' use. However Schedule 1 Table 1 (Part 11) of Scheme No.4 notes that:</p> <p>1 On land within the Rural, Residential, Mixed Use or Rural Township zones, the local government may consider an application for Workforce Accommodation associated with an existing or proposed construction project, resource, agricultural or industrial operation to accommodate the worker(s), provided that:</p> <p>(a) the local government is satisfied that the Workforce Accommodation can be adequately serviced with water, power and effluent disposal;</p> <p>(b) where an operation is proposed and not yet operational, it can be adequately demonstrated to the local government that the operation will proceed prior to the approval for permanent Workforce</p>
			<p>townsite is rezoned from 'Primary Distributor Road' to 'Public Open Space', and the on-ground (constructed) realignment of Midlands Road is rezoned from 'Public Open Space' to 'Primary Distributor Road', and the northern-most section of Yandanooka South Road (immediately south of the Midlands Road intersection) is rezoned from 'Public Open Space' to 'Local Road' to accurately reflect the on-ground land use.</p> <p>Modify the Scheme No.4 Zoning Table to list 'Workforce Accommodation' as an 'A' use in the 'Rural' zone.</p>

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
			<p><i>Accommodation being issued;</i> (c) a management plan is prepared and submitted with the local government that outlines how the Workforce accommodation will be decommissioned should it no longer be required.”</p> <p>To avoid confusion within Scheme No.4 the Zoning Table requires modification to list 'Workforce Accommodation' as an 'A' use in the 'Rural' zone to avoid the potential for interpreting contradiction with Schedule 1 Table 1 (Part 11).</p> <p>This modification would maintain the intent of Aim of the Scheme (g) which is “ensuring that mining-related land uses and developments such as workforce accommodation are developed within existing townsites where appropriate” as this can promote local economic benefits. However, enabling consideration of Workforce Accommodation within the Rural zone would recognise that part of Aim of the Scheme (g) which states “where appropriate” as in certain instances (e.g. exploration operations that propose 24hour/7days a week activity) it may be impractical to house workers away from the operations, and would also be disruptive to have them based within a townsite if workers are leaving/arriving from shift at odd hours. Also in some instances the distance of the operation from the townsite may make it impractical to house workers at a location other than on-site.</p> <p>This modification would also maintain the intent of Aim of the Scheme (f) which is “to facilitate and promote mining, including any subsequent and related land uses and developments that are required as a result” as it would set the primary aim to encourage workforce accommodation in the townsite where appropriate but also allow for Council to consider as a second option on-site accommodation subject to conditions.</p>	

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
LATE SUBMISSION (7/3/19)	Department of Biodiversity, Conservation & Attractions	<p><i>Technical comment provided</i></p> <p>The inclusion within Scheme No.4 of Environmental Conservation local scheme reserves and the objectives of those reserves which relate to the identification and protection of areas of biosecurity and conservation value is supported by DBCA. The inclusion of all DBCA managed nature reserves and conservation parks within the Environmental Conservation zone is supported.</p> <p>DBCA notes that areas containing biodiversity values requiring protection from impacts of future developments including areas of remnant vegetation and areas containing flora and fauna species and ecological communities of conservation significance are found through the Shire. These are located within the Environmental Conservation zone and other zones. A list of conservation significant species and communities recorded within the Shire is provided.</p> <p>DBCA recommends that the Scheme Aims be strengthened to highlight the need to protect and enhance environmental and biodiversity values throughout the Shire. The WAPC's Local Planning Manual provides the following scheme aim which may be suitable for inclusion in Scheme No.4:</p> <p><i>“protecting the natural environment and biodiversity while ensuring appropriate development opportunities within the local government are realised.”</i></p>	<p>The modification is not a departure from the advertised Scheme No.4 as Schedule 1 Table 1 (Part 11) already allowed for this consideration, but the modification would remove potential for misunderstanding due to the Scheme seemingly containing contradiction.</p> <p>One of the tasks undertaken as part of the Scheme Review was to identify the location of DBCA managed land and assign it the appropriate zoning.</p> <p>The Scheme addresses this, listing in Part 3 Table 3, the following objectives for the 'Rural Residential' and 'Rural' zone respectively:</p> <p><i>“To set aside areas for the retention of vegetation and landform or other features which distinguish the land.”</i></p> <p><i>“To maintain and enhance the environmental qualities of the landscape, vegetation, soils and water bodies, to protect sensitive areas especially the natural valley and watercourse systems from damage.”</i></p> <p>Further general development requirements relating to having regard for remnant vegetation in the assessment of planning applications in the 'Rural Residential' and 'Rural' zones are listed in Schedule 1 Table 1 of the Scheme.</p> <p>It is considered that the modification of the Scheme Aim as outlined in the response to Submission 3 addresses this issue i.e. amend Section 9(a)-Aims of the Scheme to state:</p> <p><i>“to preserve, protect and enhance the amenity and character of Mingenew Townsite, and areas of cultural, heritage and natural significance across the Shire.”</i></p>	<p>Note submission and amend Section 9(a) of the Scheme No.4 text to state:</p> <p><i>“to preserve, protect and enhance the amenity and character of Mingenew Townsite, and areas of cultural, heritage and natural significance across the Shire.”</i></p>

Shire of Mingenew Local Planning Scheme No.4				
Submission No. & date received	Respondent	Nature of Submission	Shire Comment	Shire Recommendation
		<p>In addition to Schemes native vegetation is protected by the <i>Environmental Protection Act 1986</i> and <i>Environmental Protection (Clearing of Native Vegetation) Regulations 2004</i>. Individual species and communities are further protected under the <i>Biodiversity Conservation Act 2018</i> and <i>Commonwealth Environment Protection and Biodiversity Conservation Act 1999</i>.</p> <p>It is anticipated that the Scheme and any associated environmental impacts will be appropriately managed through the existing planning framework.</p>	<p>The existence of legislation outside of the planning framework is noted but not necessary to include reference to within the Scheme.</p> <p>The Scheme Review has been conducted with the primary purpose of ensuring that the Shire of Mingenew Local Planning Scheme accords with the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>.</p>	

COUNCIL POLICY
Finance

1.3.8

Title:	1.3.8 EMPLOYEE SUPERANNUATION
Adopted:	20 March 2019
Reviewed:	New Policy – Not applicable
Associated Legislation:	Superannuation Guarantee Contribution (Administration) Act 1992
Associated Documents:	Shire of Mingenew – Authority to Deduct From Pay Form Shire of Mingenew – Induction Documentation Shire of Mingenew – Contract of Employment
Review Responsibility:	Chief Executive Officer
Delegation:	-

Objective:

To detail the arrangements and contributions the Shire will make to employee superannuation.

Policy Statement:

- This Policy applies to all employees whether full time, part time or casual.
- Employees will have freedom of choice over the complying fund that their Superannuation Guarantee Contributions (SGC) are paid in to.
- Employees may elect to contribute additional superannuation , either as a deduction (after tax) or as a salary sacrifice (before tax).
- The Shire will pay:
 1. The statutory SGC amount, and
 2. Match an employees contribution to a maximum of 5% of the employees gross salary; subject to the combined total contribution from the Shire not exceeding 15% of the employees salary. Accordingly, it should be noted that as the SGC component increases, the maximum matching contribution by the Shire will decrease once the SGC component is more than 10%.
- Employees can voluntarily contribute more than the threshold but will not receive a further contribution from the Shire.
- The additional contribution and the voluntary contribution can be deposited into the employees fund of choice.
- The superannuation default fund of the Shire shall be the WA Super.



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Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2018.	N/A	No major trading was undertaken	Belinda Bow
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2018.	N/A		Belinda Bow
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	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 2018.	N/A		Belinda Bow
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2018.	N/A		Belinda Bow
5	s3.59(5)	Did the Council, during 2018, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Belinda Bow



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Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	Yes	Only delegations made were to the Executive Committee on 19 December 18. Resolved 6/0.	Belinda Bow
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	Yes	Exec Management Committee delegations are documented in minutes, Delegation Register and personal letter in writing.	Belinda Bow
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	Yes	s5.17(1)(b) & (c)- n/a as only councillors on committee. s5.17(1)(a)- complies	Belinda Bow
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	Yes		Belinda Bow
5	s5.18	Has Council reviewed delegations to its committees in the 2017/2018 financial year.	N/A	Council did not have any delegations to Committees in place during this time.	Belinda Bow
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Belinda Bow
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes	Task specific delegations arising from Council meetings are listed in the Delegation Register- Feb, June, July & September- all resolved by absolute majority. The Delegation Register review undertaken on 19 June 18 saw powers/duties revoked and re-delegated by absolute majority 6/0	Belinda Bow
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes	contained in the Delegation Register.	Belinda Bow
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Belinda Bow
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes	Minutes- July 2018 Building Delegation amendment made, resolved 7/0, Sept 18 amendment made to the Bush Fire Act Delegation resolved 6/0	Belinda Bow



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No	Reference	Question	Response	Comments	Respondent
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Belinda Bow
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2017/2018 financial year.	Yes	Whole register reviewed by Council on the 20/12/2017, with CEO subdelegations also done at this time. Register reviewed and amendments made by Council- 20/06/2018. The CEO reviewed the subdelegations 26/07/18.	Belinda Bow
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes	Whilst there is a paper trail for delegated tasks documentation is not centralised in a register but rather stored in synergy- difficult to locate.	Belinda Bow



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Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes	Financial declaration in July Minutes. Evidenced in Financial Register & minutes. [s5.60, 5.65 & r11(3) Rules of Conduct Regs]	Belinda Bow
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	Yes	Evidenced in July Minutes CEO Financial interests declared- May & Dec Minutes- exempt from leaving the room as per s5.70	Belinda Bow
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Belinda Bow
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes	New councillors x4 all received by 30/1/18- start date 3/11/17. Financial Register	Belinda Bow
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes	11 newly designated employees all submitted primary return within 3 months of start date. 1 instance of failure to provide a primary return was found for the previous 2017 period and was reported to the CCC- no further action required (IHR186523). Financial Register	Belinda Bow
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2018.	Yes	Financial Register	Belinda Bow
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2018.	No	8 employees lodged annual returns; further 7 were exempt as lodged primary returns in July/Aug. 1x non compliance noted for 2017 period & 2018 period- CCC notified in investigated concluded (IHR186523) Financial Register	Belinda Bow



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No	Reference	Question	Response	Comments	Respondent
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes	Financial Register	Belinda Bow
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Belinda Bow
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes	The register contains copies of the Disclosure forms completed by the elected members/officers which addresses the r28 requirements.	Belinda Bow
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Belinda Bow
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Belinda Bow
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes	Evidenced in May/June Minutes. Exemptx1- Officer in June Meeting declared impartiality for 9.1.4-9.1.5 reports but was not involved in providing advice so not required/minuted. Recorded in the register however.	Belinda Bow
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes	May & Dec Minutes	Belinda Bow
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Belinda Bow
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Belinda Bow



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Disposal of Property					
No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A	Disposal of Loader-Notice by WALGA 29/09/18 in West. Public notice not required in this instance as disposal process done under s3.58(2)(b)	Belinda Bow
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Belinda Bow



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Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes	Members appointed Nov 2017 by absolute majority 5/0	Belinda Bow
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A	Council did not delegate any powers/duties to the Audit Committee during 2018.	Belinda Bow
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes	Butler Settineri	Belinda Bow
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes	Appointed by Council 16 Dec 2015 for term of 3 years- Synergy Ref- NLM19927	Belinda Bow
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government within 30 days of completion of the audit.	Yes	Reports received from auditor dated 13/12/2018. Received by the LG on 19/12/18 (6 days) Synergy Ref- IFM196748	Belinda Bow
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government by 31 December 2018.	Yes	Audit Committee received 19/12/18. Council received 19/12/18. Resolution- 19121802 Synergy Ref- IFM196748	Belinda Bow
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A	No matters were resolved by Council as requiring action.	Belinda Bow
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A	No matters were resolved by Council as requiring action.	Belinda Bow
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A	No matters were resolved by Council as requiring action.	Belinda Bow



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No	Reference	Question	Response	Comments	Respondent
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes	Letter of Scope/Objective and Statutory Audit Quotation for 2015-2018. Synergy Ref ILM196746	Belinda Bow
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes	Letter of Scope/Objective and Statutory Audit Quotation for 2015-2018 Synergy Ref ILM196746	Belinda Bow
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes	Letter of Scope/Objective and Statutory Audit Quotation for 2015-2018 Synergy Ref ILM196746	Belinda Bow
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes	Letter of Scope/Objective and Statutory Audit Quotation for 2015-2018 Synergy Ref ILM196746	Belinda Bow
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes	Letter of Scope/Objective and Statutory Audit Quotation for 2015-2018 Synergy Ref ILM196746	Belinda Bow
15	Audit Reg 17	Has the CEO reviewed the appropriateness and effectiveness of the local government's systems and procedures in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.	N/A	Not due until 06/2020.	Belinda Bow
16	Audit Reg 17	If the CEO has not undertaken a review in accordance with regulation 17 of the Local Government (Audit) Regulations 1996, is a review proposed and when.	Yes	In the next financial year	Belinda Bow



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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	No	Not in 2018. Last review and adoption occurred in October 2017. Expected to be presented to Council in 2019.	Belinda Bow
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	No		Belinda Bow
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	No	Not in 2018. March 2012 was the last major review and adoption of a plan. Currently in final stages of preparation and is expected to be presented to Council in 2019.	Belinda Bow
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	No		Belinda Bow
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	No	Not in 2018. Last plan adopted by Council in 2013. Expected delivery to Council in 2019. Outsourced to Moore Stephens and in the final stages of preparation.	Belinda Bow
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	No	Not in 2018. Last plan was developed in 2016/17 financial year, but not endorsed by Council.	Belinda Bow
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	No	Not in 2018. Last plan adopted by Council in June 2013.	Belinda Bow



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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	Yes	Synergy Ref- NAM19928, CEO Recruitment Process File- ADM507. 31/1/18 Special Meeting Minutes & the LOGO proposal. Council resolved to appoint LOGO as facilitator of the recruitment process	Belinda Bow
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	Yes	Synergy Ref- ICR196760. ACEO exempt under r18A(1) (b) of Admin regs.	Belinda Bow
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	Yes	NCR19929 / ICR196760- Advert, NAM19930- Council resolution stating remuneration	Belinda Bow
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	Yes	Conducted by LOGO Appointments.	Belinda Bow
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A	The Shire did not employ/dismiss any designated senior staff	Belinda Bow



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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A	CEO is the Complaints Officer	Belinda Bow
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes	No complaints of minor/serious breaches were received by the complaints officer, however a complaints register was kept.	Belinda Bow
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Belinda Bow
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Belinda Bow
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Belinda Bow
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Belinda Bow



Mingenew - Compliance Audit Return 2018

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into 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 Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes	Bitutek- RFT8-2017 (TEN003); BPH- RFT3-2017/18 (TEN005); Hitachi- RFT7-2017 (TEN002); Fuel-exempt; ProEarth Civil-RFT2-1017/18 (TEN004)	Belinda Bow
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	Yes	Multiple contracts entered into for RFT3-2017/18 & RFQ3-2018/19- awarded as apart of tender and RFQ process.	Belinda Bow
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes	RFT3- Equotes (Syn Ref TEN010), IVP122832- Equotes (Syn Ref TEN009), RFT29-18- West Australian (Ref OFM183131), RFT1-2018/19 - West Australian (Ref TEN006), RFT3-2017/18 West Australian (Ref TEN005), RFT2-2017/18- West Australian (Ref TEN004).	Belinda Bow
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes	All complied with r14, r15 & r16- all RFT packages included the evaluation criteria.	Belinda Bow
5	F&G Reg 14(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.	Yes	Only variation- TEN009 variation done via equotes.	Belinda Bow
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes	Evidenced by the Tender Register documenting the 2+ names present for the opening, and the details of the tenderers.	Belinda Bow
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	Yes	TEN004- 1 Disqualification	Belinda Bow



Department of
Local Government, Sport
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Belinda Bow
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Belinda Bow
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Belinda Bow
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A	No EOI's were conducted / undertaken	Belinda Bow
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A	No EOI's were conducted / undertaken	Belinda Bow
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A	No EOI's were conducted / undertaken	Belinda Bow
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A	No EOI's were conducted / undertaken	Belinda Bow
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow
18	F&G Reg 24AD(6)	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.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow



Department of
Local Government, Sport
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A	Shire did not conduct/undertake any pre-qualification processes	Belinda Bow
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A	A regional price preference was not prepared or adopted during this period.	Belinda Bow
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	No	TEN005, TEN003 & TEN010- Included price preference information in tender documentation, TEN006- No 24F(1) & (3) A policy cannot be applied until the local government gives Statewide notice of its attention to adopt and also advertise its adoption if changes made to the regional price preference policy. Cannot find evidence of such advertisement in minutes of 2002.	Belinda Bow
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes		Belinda Bow



TERMS OF REFERENCE

Audit and Risk Committee

1.0.1

Title:	1.0.1 – AUDIT AND RISK COMMITTEE TERMS OF REFERENCE
Adopted:	-
Last Reviewed:	New
Associated Legislation:	Sections 7.1A, of the Local Government Act A1995. Regulations 16 of the Local Government (Audit) Regulations 1996
Associated Documents:	Shire of Mingenew Standing Orders Local Law 2017 1.2.2 Risk Management Policy v1 Risk Management Framework & Procedures v1 Shire of Mingenew Risk Profile 1.2.8 Code of Conduct
Review Responsibility:	Audit & Risk Committee
Delegation:	-

OBJECTIVES

The primary objective of the Audit and Risk Committee “the Committee” is to accept responsibility for the annual external audit and liaise with the local government’s auditor so that Council can be satisfied with the performance of the local government in managing its statutory and fiscal affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the local government’s affairs, determining the local government’s policies and overseeing the allocation of the local government’s finances and resources. The Committee will ensure transparency in the Local Government’s reporting and will liaise with the CEO to ensure the effective and efficient management of the local government’s systems and processes.

The committee is to facilitate –

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

POWERS OF THE AUDIT AND RISK COMMITTEE

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

The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the



CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

MEMBERSHIP

The Committee will consist of eight members with seven elected and one external person. All members shall have full voting rights.

The CEO and employees are not members of the committee.

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

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

QUORUM

A quorum shall consist of at least 50% of the number of offices of committee members, unless a reduction is approved by the local government under s5.15 of the Local Government Act 1995.

INDEPENDENT MEMBERS

External persons appointed to the Committee will have business or financial management/reporting knowledge and experience and be conversant with financial and other reporting requirements.

Appointments of external independent persons will be made following a public advertisement and be for a maximum term of two years. The evaluation of potential members will be reviewed by the CEO and appointments will be approved by Council.

Council may terminate the appointment any member prior to the expiry of his/her term, if:

- The Chairperson considers that the member is not making a positive contribution to the committee; or
- The member is found to be in breach of the Shire of Mingenew Code of Conduct or a serious contravention of the Local Government Act 1995; or
- A member's conduct, action or comments brings the Shire of Mingenew into disrepute.

The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives.

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

CHAIRPERSON

The position of Chairperson shall be appointed by a vote of the Committee following a call for nominations for the position. The Chairperson shall be appointed for a period of not more than 12 months, after which a new process of appointment shall occur. A Chairperson may be reappointed.

MEETINGS

The Committee shall meet at least four times per year.

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

REPORTING

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



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

DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the committee will be -

- a. Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
- b. Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- c. Liaise with the CEO to ensure that the local government does everything in its power to –
 - o assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - o ensure that audits are conducted successfully and expeditiously;
- d. Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - o determine if any matters raised require action to be taken by the local government; and
 - o ensure that appropriate action is taken in respect of those matters;
- e. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time;
- f. Review the scope of the audit plan and program and its effectiveness;
- g. Review the appropriateness of special internal audit assignments undertaken by an external auditor at the request of Council or Chief Executive Officer;
- h. Review allocation of risk and audit resources in conjunction with the Shire's Risk Profile;
- i. Review the level of resources allocated to internal audit and the scope of its authority;
- j. Review risk management policies, procedures and guidelines;
- k. Review reports of internal audits, external audits and control assurance reviews, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised;
- l. Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;
- m. Review the local government's draft annual financial report, focusing on –
 - o accounting policies and practices;
 - o changes to accounting policies and practices;
 - o the process used in making significant accounting estimates;
 - o significant adjustments to the financial report (if any) arising from the audit process;
 - o compliance with accounting standards and other reporting requirements; and
 - o significant variances from prior years;
- n. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- o. Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;
- p. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
- q. Review the annual Compliance Audit Return and report to the council the results of that review, and



- r. Consider the CEO's reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.

INTERNAL AUDIT

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

The scope of an internal audit would be determined by the Audit committee, with input from the Chief Executive Officer and senior staff, based on the size of the local government's internal operations and the level of compliance to be achieved. The role differs from that of the external auditor who is appointed to report independently on the annual financial statements. The external auditor's primary role is to decide whether the annual financial statements of a local government are free of material misstatement.

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

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

- a. review of the internal control structure, monitoring the operations of the information system and internal controls and providing recommendations for improvements;
- b. review relevant internal systems and processes, providing recommendations for efficiency or productivity gains;
- c. a risk assessment with the intention of minimising exposure to all forms of risk on the local government;
- d. examination of financial and operating information that includes detailed testing of transactions, balances and procedures;
- e. a review of the efficiency and effectiveness of operations and services including non-financial controls of a local government;
- f. a review of compliance with management policies and directives and any other internal requirements;
- g. review of the annual Compliance Audit Return;
- h. assist in the CEO's triennial reviews of the appropriateness and effectiveness of the local government's systems and procedures regarding risk management, internal control and legislative compliance; and
- i. specific tasks requested by management.

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



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

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

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

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

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

Shire of Mingenew
Budget Review - Interim
For The Period Ended 28 February 2019

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

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For The Period Ended 28 February 2019

FM Reg 33A(2A)(a)	FM Reg 33A(2A)(c)
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Note	Budget v Actual			Predicted		Year End \$ (a)+(c)+(d)	
	Original Annual Budget \$ (a)	Current Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		
Operating Revenues	\$	\$	\$	\$	\$	\$	
General Purpose Funding	2,177,109	2,183,109	2,114,620	0		2,183,109	
Governance	16,669	16,669	29,657	(10,000)		6,669	▼
Law, Order and Public Safety	33,037	33,037	18,830	0		33,037	
Health	371	371	270	0		371	
Education and Welfare	3,755	3,755	709	0		3,755	
Housing	102,729	116,135	76,001	(1,900)		114,235	▼
Community Amenities	73,722	81,372	85,088	10,000		91,372	▲
Recreation and Culture	33,960	33,960	30,336	0		33,960	
Transport	560,585	560,585	446,674	0		560,585	
Economic Services	10,445	10,445	6,381	5,000		15,445	▲
Other Property and Services	112,925	112,925	43,752	(6,750)		106,175	▼
	3,125,307	3,152,363	2,852,317	(3,650)	0	3,148,713	
Operating Expense							
General Purpose Funding	(100,797)	(94,797)	(53,208)	0		(94,797)	
Governance	(218,578)	(255,579)	(230,112)	(9,900)		(265,479)	▲
Law, Order and Public Safety	(154,914)	(154,914)	(85,988)	0		(154,914)	
Health	(138,237)	(134,582)	(90,131)	(15,000)		(149,582)	▲
Education and Welfare	(82,152)	(82,152)	(41,927)	0		(82,152)	
Housing	(180,208)	(195,108)	(142,869)	0		(195,108)	
Community Amenities	(271,710)	(258,210)	(133,398)	(4,500)		(262,710)	▲
Recreation and Culture	(942,475)	(1,042,975)	(680,993)	(40,000)		(1,082,975)	▲
Transport	(4,348,541)	(4,500,016)	(3,396,677)	30,300		(4,469,716)	▼
Economic Services	(387,508)	(391,034)	(211,829)	8,000		(383,034)	▼
Other Property and Services	(109,139)	(68,759)	(9,334)	11,750		(57,009)	▼
	(6,934,259)	(7,178,126)	(5,076,466)	(19,350)	0	(7,197,476)	
Funding Balance Adjustment							
Add Back Depreciation	1,850,261	1,850,261	969,013	0		1,850,261	
Adjust (Profit)/Loss on Asset Disposal	(50,000)	(50,000)	(32,228)	0		(50,000)	
Adjust Provisions and Accruals	0	0	0	0		0	
Net Operating	(2,008,691)	(2,225,502)	(1,287,364)	(23,000)	0	(2,248,502)	
Capital Revenues							
Grants, Subsidies & Contributions	3,525,415	3,525,415	1,908,463	0		3,525,415	
Proceeds from Disposal of Assets	157,000	117,000	101,818	0		117,000	
	3,682,415	3,642,415	2,010,281	0	0	3,642,415	
Capital Expenses							
Land Held for Resale	0	0	0	0	0	0	
Land and Buildings	(163,321)	(126,506)	(1,891)	0	18,000	(108,506)	▼
Plant and Equipment	(450,000)	(370,000)	(284,091)	0	0	(370,000)	
Furniture and Equipment	(10,000)	(10,000)	(4,619)	0	(5,000)	(15,000)	▲
Infrastructure Assets - Roads	(2,084,696)	(2,054,696)	(312,443)	0		(2,054,696)	
Infrastructure Assets - Other	(401,000)	(306,000)	(253,612)	0	10,000	(296,000)	▼
Total Capital Expenditure	(3,109,017)	(2,867,202)	(856,656)	0	23,000	(2,844,202)	
Net Cash from Capital Activities	573,398	775,213	1,153,625	0	23,000	798,213	

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Statutory Reporting Program)
For The Period Ended 28 February 2019

FM Reg 33A(2A)(a)

FM Reg 33A(2A)(c)

Note	Budget v Actual			Predicted		Year End \$ (a)+(c)+(d)	
	Original Annual Budget \$ (a)	Current Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		
Financing							
Transfer from Reserves	120,544	120,544	0	0		120,544	
Proceeds from New Debentures	0	0	0	0		0	
Repayment of Debentures	(154,525)	(154,525)	(76,751)	0		(154,525)	
Advances to Community Groups	0	0	0	0		0	
Transfer to Reserves	(22,710)	(22,710)	(5,149)	0		(22,710)	
Net Cash from Financing Activities	(56,691)	(56,691)	(81,900)	0	0	(56,691)	
Net Capital	516,707	718,522	1,071,725	0	23,000	741,522	
Net Operating, Capital and Financing	(1,491,987)	(1,506,980)	(215,639)	(23,000)	23,000	(1,506,980)	
Opening Funding Surplus(Deficit)	1,491,987	1,506,980	1,506,980			1,506,980	
Closing Funding Surplus(Deficit)	(0)	(0)	1,291,341	(23,000)	23,000	(0)	▼

Shire of Mingenew
STATEMENT OF BUDGET REVIEW
(Nature or Type)
For The Period Ended 28 February 2019

FM Reg 33A(2A)(a)				FM Reg 33A(2A)(c)			
Note	Budget v Actual			Predicted		Year End \$ (a)+(c)+(d)	
	Original Annual Budget \$ (a)	Current Annual Budget \$ (a)	YTD Actual \$ (b)	Variance Permanent (c)	Variance Timing (Carryover) (d)		
Operating Revenues	\$	\$	\$	\$	\$	\$	
Rate Revenue	1,857,912	1,863,912	1,858,704	0	0	1,863,912	▲
Grants, Subsidies and Contributions	364,398	364,398	354,021	3,250	0	367,648	▼
Fees and Charges	237,487	258,543	224,032	(1,900)	0	256,643	
Service Charges	0	0	0	0	0	0	
Interest Earnings	58,710	58,710	36,202	0	0	58,710	
Other Revenue	556,800	556,800	347,131	(5,000)	0	551,800	▼
Profit on Asset Disposal	50,000	50,000	32,228	0	0	50,000	
	3,125,307	3,152,363	2,852,317	(3,650)	0	3,148,713	
Operating Expense							
Employee Costs	(1,083,085)	(1,184,819)	(831,409)	(95,750)	0	(1,280,569)	▲
Materials and Contracts	(3,150,044)	(3,277,997)	(2,695,397)	56,400	0	(3,221,597)	▼
Utilities Charges	(124,853)	(124,133)	(67,589)	0	0	(124,133)	
Depreciation (Non-Current Assets)	(1,850,261)	(1,850,261)	(969,013)	0	0	(1,850,261)	
Interest Expenses	(17,799)	(17,799)	(12,215)	0	0	(17,799)	
Insurance Expenses	(129,616)	(129,616)	(124,537)	0	0	(129,616)	
Other Expenditure	(578,601)	(593,501)	(376,306)	20,000	0	(573,501)	▼
Loss on Asset Disposal	0	0	0	0	0	0	
	(6,934,259)	(7,178,126)	(5,076,466)	(19,350)	0	(7,197,476)	
Funding Balance Adjustment							
Add Back Depreciation	1,850,261	1,850,261	969,013	0	0	1,850,261	
Adjust (Profit)/Loss on Asset Disposal	(50,000)	(50,000)	(32,228)	0	0	(50,000)	
Adjust Provisions and Accruals	0	0	0	0	0	0	
Net Operating	(2,008,691)	(2,225,502)	(1,287,364)	(23,000)	0	(2,248,502)	
Capital Revenues							
Grants, Subsidies and Contributions	3,525,415	3,525,415	1,908,463	0	0	3,525,415	
Proceeds from Disposal of Assets	157,000	117,000	101,818	0	0	117,000	
	3,682,415	3,642,415	2,010,281	0	0	3,642,415	
Capital Expenses							
Land Held for Resale	0	0	0	0	0	0	
Land and Buildings	(163,321)	(126,506)	(1,891)	0	18,000	(108,506)	▼
Plant and Equipment	(450,000)	(370,000)	(284,091)	0	0	(370,000)	
Furniture and Equipment	(10,000)	(10,000)	(4,619)	0	(5,000)	(15,000)	▲
Infrastructure Assets - Roads	(2,084,696)	(2,054,696)	(312,443)	0	0	(2,054,696)	
Infrastructure Assets - Other	(401,000)	(306,000)	(253,612)	0	10,000	(296,000)	▼
Total Capital Expenditure	(3,109,017)	(2,867,202)	(856,656)	0	23,000	(2,844,202)	
Net Cash from Capital Activities	573,398	775,213	1,153,625	0	23,000	798,213	
Financing							
Transfer from Reserves	120,544	120,544	0	0	0	120,544	
Proceeds from New Debentures	0	0	0	0	0	0	
Repayment of Debentures	(154,525)	(154,525)	(76,751)	0	0	(154,525)	
Advances to Community Groups	0	0	0	0	0	0	
Transfer to Reserves	(22,710)	(22,710)	(5,149)	0	0	(22,710)	
Net Cash from Financing Activities	(56,691)	(56,691)	(81,900)	0	0	(56,691)	
Net Capital	516,707	718,522	1,071,725	0	23,000	741,522	
Net Operating + Capital	(1,491,987)	(1,506,980)	(215,639)	(23,000)	23,000	(1,506,980)	
Opening Funding Surplus(Deficit)	1,491,987	1,506,980	1,506,980	0	0	1,506,980	
Closing Funding Surplus(Deficit)	(0)	(0)	1,291,341	(23,000)	23,000	(0)	

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 28 February 2019

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

(c) Rounding Off Figures

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST Predicted variances

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be raised in the next 12 months.

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 28 February 2019

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Municipality includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods used for each class of depreciable asset are:

Buildings	30 - 50 years
Furniture and Equipment	4 - 10 years
Plant and Equipment	5 - 15 years
Motor Vehicles	4 years
Roads - Aggregate	20 years
Roads - Unsealed - Gravel	50 years
Drains and Sewers	100 years
Airfield - Runways	25 years

(k) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 28 February 2019

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of preparing this report, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2019.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on the Monthly Statement of Financial Position from a budgetary perspective.

(l) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(m) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(n) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 28 February 2019

(o) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(p) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

(q) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 28 February 2019

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including Department of Fire and Emergency Services Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

In order to discharge its responsibilities to the community, the Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis and for each of its broad activities/programs.

Council operations as disclosed in this statement encompass the following service orientated activities/programs:

Shire of Mingenew
Note To The Budget Review Report
For The Period Ended 28 February 2019

GOVERNANCE

Details expenses related to Councils seven councillors, who normally meet the third Wednesday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and assistance to the child health clinic.

EDUCATION AND WELFARE

Assists in the provision of the Aged and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities.
Controls and maintains one rubbish disposal site

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets.
Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

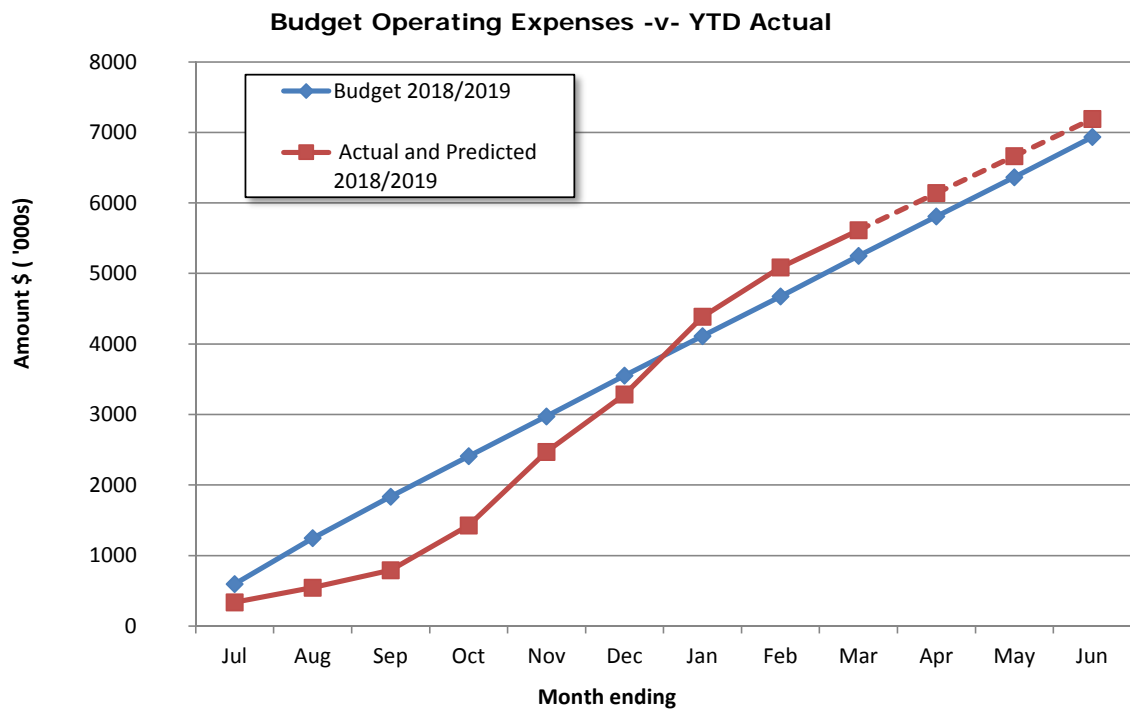
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

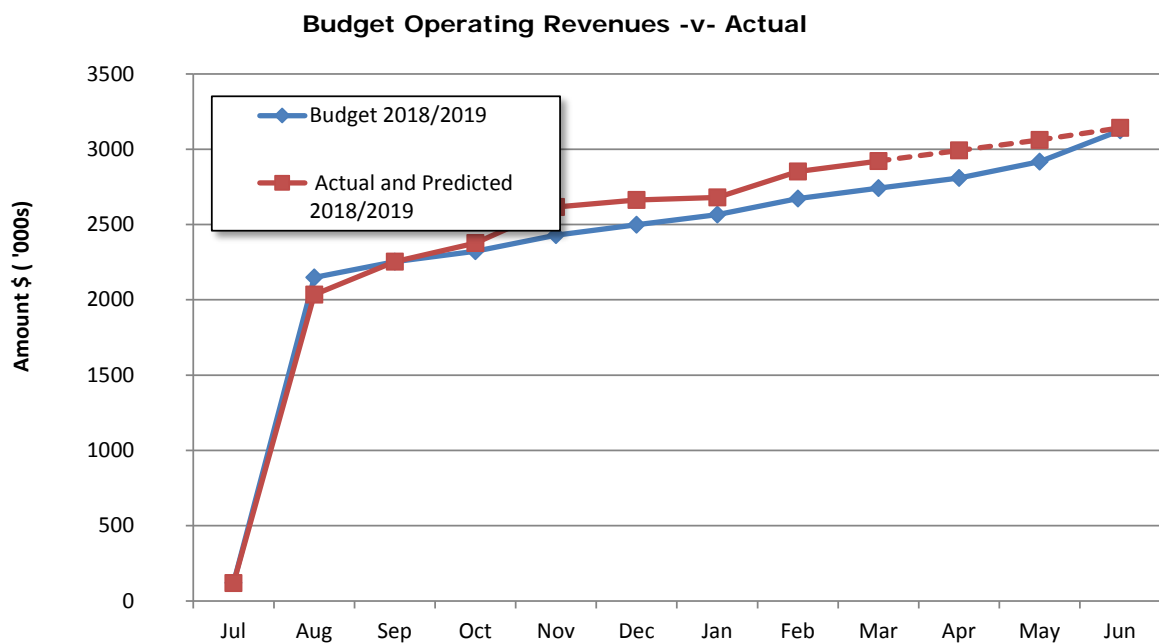
Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



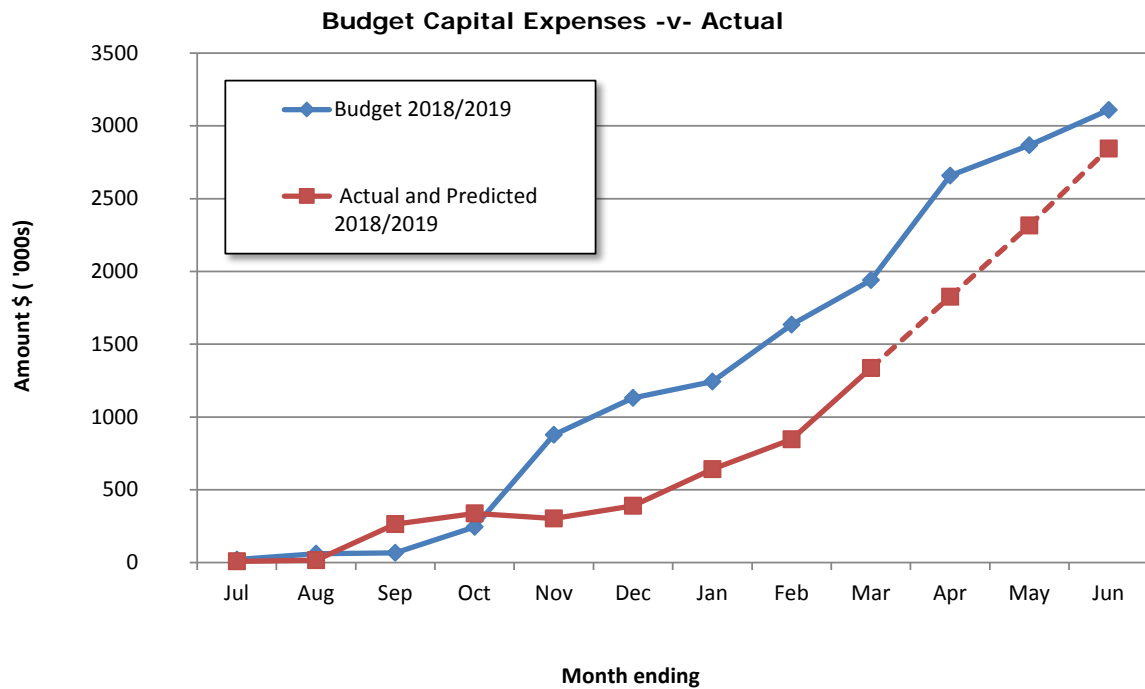
Comments/Notes - Operating Expenses



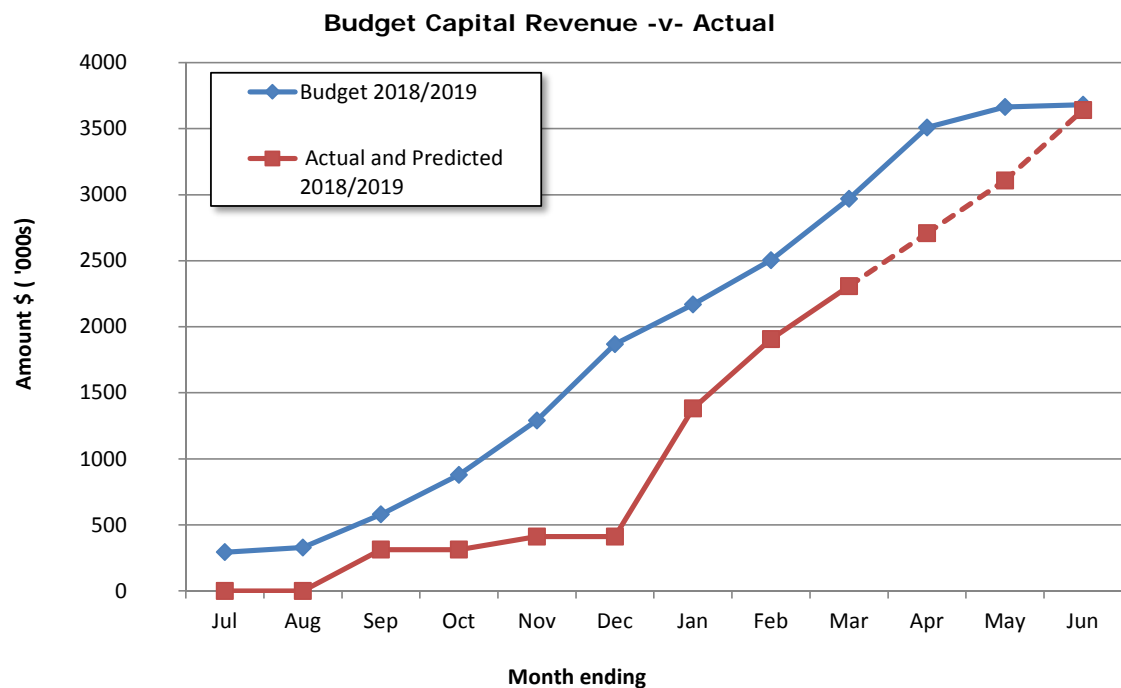
Comments/Notes - Operating Revenues

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

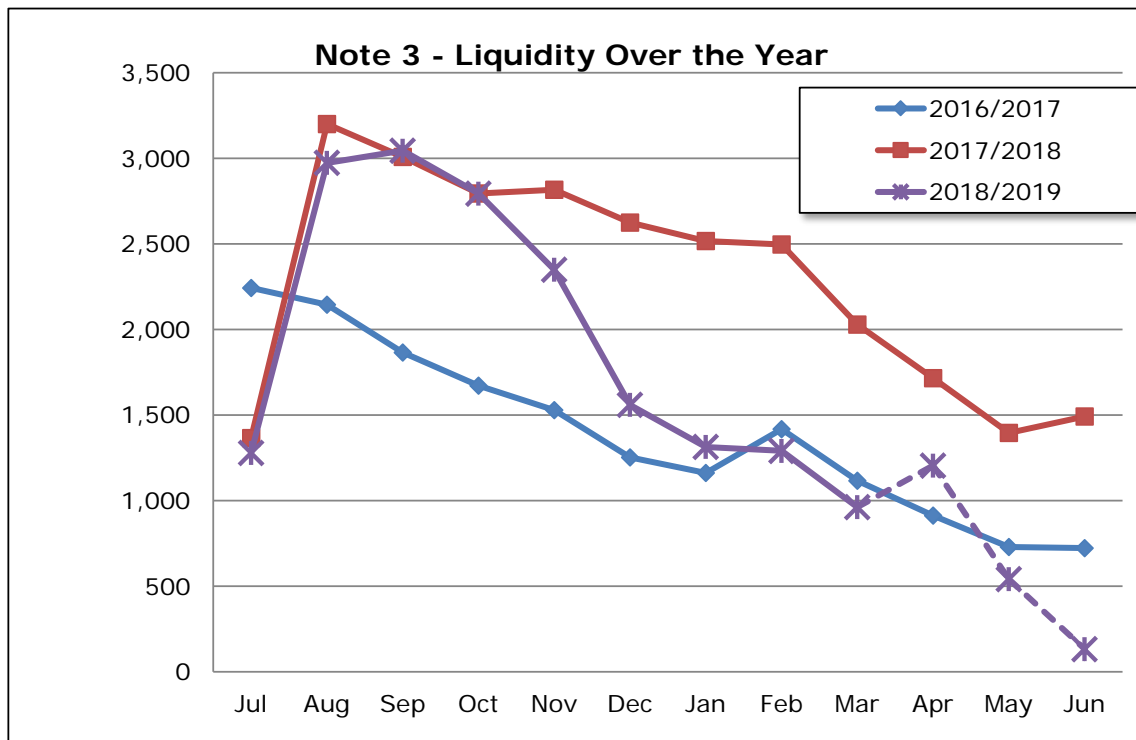


Comments/Notes - Capital Revenues

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 3: NET CURRENT FUNDING POSTION

Positive=Surplus (Negative=Deficit)			
Note	YTD Actual 28 Feb 2018	30 June 2018	YTD Actual 28 Feb 2019
	\$	\$	\$
Current Assets			
Cash Unrestricted	1,428,675	1,044,403	495,457
Cash Restricted	985,372	989,824	956,269
Receivables - Rates and Rubbish	283,879	44,775	228,514
Receivables -Other	290,102	21,668	301,726
Inventories	43,459	43,459	43,459
	3,031,487	2,144,129	2,025,425
Less: Current Liabilities			
Payables	(86,811)	(423,569)	(277,948)
Provisions	(311,326)	(261,493)	(257,515)
	(398,137)	(685,062)	(535,463)
Less: Cash Restricted Reserves	(401,872)	(406,324)	(411,269)
Less: Inventories - Land held for resale	(40,394)	(40,394)	(40,394)
Add Back: Current loan liability	75,839	115,473	38,723
Add back Employee Provisions	231,014	214,319	214,319
Net Current Funding Position	2,497,941	1,342,140	1,291,341



Comments/Notes - Net Current Funding Position

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 4: BUDGET AMENDMENTS

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

GL Account / Job No.	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus(Deficit)	\$	\$	\$	\$
							1,506,980
0073	Sundry Income - Photocopy / Fax	Proposed	Operating Revenue			(10,000)	1,496,980
0432	Office Expenses - Other	Proposed	Operating Expenses			(5,000)	1,491,980
0402	Equipment Repair & Maintenance	Proposed	Operating Expenses			(4,900)	1,487,080
1002	Maternal & Infant Health Clinic	Proposed	Operating Expenses			(15,000)	1,472,080
1833	Staff Housing Rent - 15 Field Street	Proposed	Operating Revenue		3,800		1,475,880
1853	Staff Housing Rent - Triplex	Proposed	Operating Revenue			(2,500)	1,473,380
1707	Rental Revenue - 55 King Street, Mingenew	Proposed	Operating Revenue			(1,000)	1,472,380
1708	Rental Revenue - 13 Moore Street, Mingenew	Proposed	Operating Revenue			(2,200)	1,470,180
1813	Recycling Income	Proposed	Operating Revenue		10,000		1,480,180
2092	Asbestos Management	Proposed	Operating Expenses		7,500		1,487,680
2112	Town Planning Costs	Proposed	Operating Expenses			(2,000)	1,485,680
2322	Public Conveniences	Proposed	Operating Expenses			(10,000)	1,475,680
2642	Public Gardens & Reserves	Proposed	Operating Expenses			(40,000)	1,435,680
3352	Asset Preservation Rural	Proposed	Operating Expenses		17,300		1,452,980
3372	Bridge, Culvert, Pipe	Proposed	Operating Expenses		23,000		1,475,980
3402	Depot Maintenance	Proposed	Operating Expenses			(15,000)	1,460,980
3492	Drainage	Proposed	Operating Expenses		5,000		1,465,980
3842	Noxious Weeds / Pest Plants	Proposed	Operating Expenses		3,000		1,468,980

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 4: BUDGET AMENDMENTS

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

GL Account / Job No.	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
3902	MIG Office Maintenance	Proposed	Operating Expenses		10,000		1,478,980
4003	Grants - General	Proposed	Operating Revenue		5,000		1,483,980
3962	North Midlands Trails Masterplan	Proposed	Operating Expenses			(5,000)	1,478,980
4423	Reimbursements	Proposed	Operating Revenue		8,250		1,487,230
7422	Less PWO Allocated To W&S	Proposed	Operating Expenses			(8,250)	1,478,980
4463	Staff Fuel Card Reimbursements	Proposed	Operating Revenue			(15,000)	1,463,980
4552	Staff Fuel Cards	Proposed	Operating Expenses		15,000		1,478,980
4622	Expenses Other	Proposed	Operating Expenses		5,000		1,483,980
A001	Capital works- Shire office	Proposed	Capital Expenses		5,000		1,488,980
A302	Capital Works - Council Desks, Table & Chairs	Proposed	Capital Expenses		5,000		1,493,980
H007	Capital Works - 1 Bedroom Unit	Proposed	Capital Expenses		8,000		1,501,980
0142	Mingenew Hill Walk Trail (Installation)	Proposed	Capital Expenses		10,000		1,511,980
A201	Office PCs & Laptops	Proposed	Capital Expenses			(5,000)	1,506,980
Amended Budget Cash Position as per Council Resolution				0	140,850	(140,850)	1,506,980

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 5: PREDICTED VARIANCES

GL:	Comments/Reason for Variance	Variance \$	
		Permanent	Timing
0073	LGIS Scheme contribution was received as a reduction in premiums rather than revenue	(10,000)	
0432	Allocation for professional services to review the Fuel Tax Credit Rebate	(5,000)	
0402	Additional equipment repair and maintenance required	(4,900)	
1002	Additional works carried out at daycare centre	(15,000)	
1833	Unbudgeted rental revenue - staff rental	3,800	
1853	Triplex vacant	(2,500)	
1707	Rental becoming vacant (BPH contractors)	(1,000)	
1708	Rental becoming vacant (BPH contractors)	(2,200)	
1813	Unbudgeted metal recycling	10,000	
2092	Full budgeted funds not required	7,500	
2112	Additional town planning expenses	(2,000)	
2322	Additional cleaning required during wildflower season	(10,000)	
2642	Employee costs under-budgeted for these work areas	(40,000)	
3352	Staff working on grant funded road program	17,300	
3372	Staff working on grant funded road program	23,000	
3402	Additional employee hours	(15,000)	
3492	Full budgeted funds not required	5,000	
3842	Full budgeted funds not required	3,000	
3902	Full budgeted funds not required	10,000	
4003	Successful Grant - North Midlands Trails Masterplan	5,000	
3962	Grant expenditure - North Midlands Trails Masterplan	(5,000)	
4423	MEEDAC contribution	8,250	

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 5: PREDICTED VARIANCES

GL:	Comments/Reason for Variance	Variance \$	
		Permanent	Timing
7422	Less public works overheads allocation due to revenue offset (GL: 4423)	(8,250)	
4463	Based on current actual and average revenue (offset GL: 4552)	(15,000)	
4552	Based on current actual and average expenditure (offset GL: 4463)	15,000	
4622	Based on current actual and average expenditure	5,000	
A001	Full budgeted funds not required		5000
A302	Full budgeted funds not required		5000
H007	Full budgeted funds not required		8000
0142	Project deferred 2019/20		10,000
A201	Additional IT equipment required		(5,000)
		(23,000)	23,000

Shire of Mingenew
NOTES TO THE BUDGET REVIEW REPORT
For The Period Ended 28 February 2019

Note 6: NOTES TO STATEMENT BY NATURE OR TYPE

The variance in Operating Expenditure of Employee Costs is due to the public works overheads allocation. This is a non-cash item which reflects a range of overhead costs associated with the Shire's outdoor staff; including superannuation, training, occupation health and safety expenses etc. The allocation is spread accross the various capital and operational programs completed by the workforce.

The original budget was prepared with an overhead rate of 0.80, but the actual overhead rate set up was 1.30, resulting in an overstatement of overhead rates in comparison to budget. Staff are in the process of reviewing this over-allocation. Whilst this amount does not impact the Shire's financial bottom line, allocating it more accurately will help to ensure that overhead expenses are fully allocated across each job.

As at 28 February 2019 the salaries and wages account (GL: 4572) is underspent by \$139,800 compared to the YTD budget.