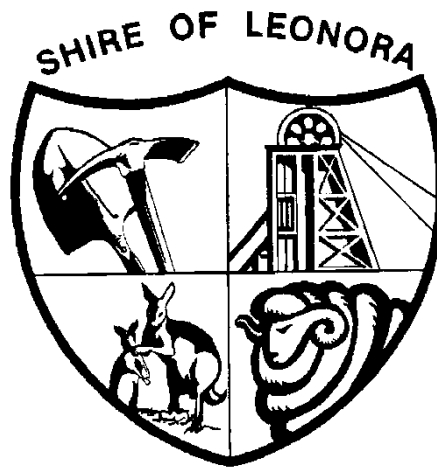


SHIRE OF LEONORA

NOTICE OF AN ORDINARY COUNCIL MEETING AGENDA



DEAR COUNCIL MEMBER,
THE NEXT ORDINARY COUNCIL MEETING OF THE SHIRE OF LEONORA WILL BE
HELD ON TUESDAY, 17TH JUNE, 2025 IN COUNCIL CHAMBERS, LEONORA AT
10:00AM

TY MATSON
CHIEF EXECUTIVE OFFICER

AGENDA FOR THE MEETING IS DETAILED OVER PAGE.

SHIRE OF LEONORA

INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:-

THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS' RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.

THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.

MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCIL'S DECISION.

TY MATSON
CHIEF EXECUTIVE OFFICER

COUNCIL MEETING INFORMATION NOTES

1. Your Council generally handles all business at Ordinary or Special Council Meetings.
2. From time to time Council may form a Committee to examine subjects and then report to Council.
3. Generally, all meetings are open to the public; however, from time to time Council will be required to deal with personal, legal and other sensitive matters. On those occasions Council will generally close that part of the meeting to the public. Every endeavour will be made to do this at the last item of business of the meeting.
4. Public Question Time. It is a requirement of the Local Government Act 1995 to allow at least fifteen (15) minutes for public question time following the opening and announcements at the beginning of the meeting. Should there be a series of questions the period can be extended at the discretion of the Chairman.

Written notice of each question should be given to the Chief Executive Officer fifteen (15) minutes prior to the commencement of the meeting. A summary of each question and response is included in the Minutes.

When a question is not able to be answered at the Council Meeting a written answer will be provided after the necessary research has been carried out. Council staff will endeavour to provide the answer prior to the next meeting of Council.

5. **Councillors** may from time to time have a financial interest in a matter before Council. Councillors must declare an interest and the extent of the interest in the matter on the Agenda. However, the Councillor can request the meeting to declare the matter **trivial, insignificant or in common with a significant number of electors or ratepayers**. The Councillor must leave the meeting whilst the matter is discussed and cannot vote unless those present agree as above.

Members of staff, who have delegated authority from Council to act on certain matters, may from time to time have financial interest in a matter in the Agenda. The member of staff must declare that interest and generally the Chairman of the meeting will advise the Officer if he/she is to leave the meeting.

6. Agendas including an Information Bulletin are delivered to the Councillors within the requirements of the Local Government Act 1995, i.e. seventy-two (72) hours prior to the advertised commencement of the meeting. Whilst late items are generally not considered there is provision on the Agenda for items of an urgent nature to be considered.

Should an elector wish to have a matter placed on the Agenda the relevant information should be forwarded to the Chief Executive Officer in time to allow the matter to be fully researched by staff. An Agenda item including a recommendation will then be submitted to Council for consideration.

The Agenda closes the Wednesday week prior to the Council Meeting (i.e. six (6) days prior to the meeting).

The Information Bulletin produced as part of the Agenda includes items of interest and information, which does not require a decision of Council.

7. Agendas for Ordinary Meetings are available in the Leonora Shire office and Leonora library seventy-two (72) hours prior to the meeting and the public are invited to secure a copy.

8. Agenda items submitted to Council will include a recommendation for Council consideration. Electors should not interpret and/or act on the recommendation until after they have been considered by Council. Please note the Disclaimer in the Agenda (page 3).
9. Public Question Time – Statutory Provisions – Local Government Act 1995
Time is to be allocated for questions to be raised by members of the public and responded to at:

- (a) Every ordinary meeting of Council; and
- (b) Such other meetings of Council or committees as may be prescribed

Procedures and the minimum time to be allocated for asking of and responding to questions raised by members of the public at Council or committee meetings are to be in accordance with regulations.

9A. Question Time for the Public at the certain Meetings – s5.24 (1) (b)

Local Government (administration) Regulations 1996

Reg 5 For the purpose of section 5.24(1)(b), the meetings at which time is to be allocated for questions to be raised by members of the public and responded to are:

- (a) Every special meeting of a Council; and
- (b) Every meeting of a committee to which the local government has delegated a power or duty.

Minimum Question Time for the Public – s5.24 (2)

- Reg 6 (1) The minimum time to be allocated for asking of and responding to questions raised by members of the public at ordinary meetings of Council and meetings referred to in regulation 5 is fifteen (15) minutes.
- (2) Once all the questions raised by members of the public have been asked and responded to at a meeting referred to in sub regulation (1), nothing in these regulations prevents the unused part of the minimum question time period from being used for other matters.

Procedures for Question Time for the Public – s5.24 (2)

Local Government (Administration) Regulations 1996

- Reg 7 (1) Procedures for the asking of and responding to questions raised by members of the public at a meeting referred to in regulation 6 (1) are to be determined:
- (a) by the person presiding at the meeting; or
 - (b) in the case where the majority of the members of the Council or committee present at the meeting disagree with the person presiding, by the majority of the members, having regard to the requirements of sub regulations (2) and (3).
- (2) The time allocated to the asking and responding to questions raised by members of the public at a meeting referred to in regulation 6(1) is to precede the discussion of any matter that requires a decision to be made by Council or committee, as the case may be.
- (3) Each member of the public who wishes to ask a question at a meeting referred to in regulation 6(1) is to be given an equal and fair opportunity to ask a question and receive a response.

(4) Nothing in sub regulation (3) requires:

- (a) A Council to answer a question that does not relate to a matter affecting the local government;
- (b) A Council at a special meeting to answer a question that does not relate to the purpose of the meeting; or
- (c) A committee to answer a question that does not relate to a function of the committee.

10. Public Inspection of Unconfirmed Minutes (Reg 13)

A copy of the unconfirmed Minutes of Ordinary and Special Meetings will be available for public inspection in the Leonora Shire office and the Leonora library within ten (10) working days after the Meeting.

INTEREST DECLARATIONS

With regards to Direct Financial Interests, Indirect Financial Interests and Proximity Interests, please consider sections 5.60A, 5.60B, 5.61 and 5.63 of the *Local Government Act 1995* and associated regulations.

Financial Interests

For the purpose of the financial interest disclosure provisions you will be treated as having an interest in a matter, if either you (as a relevant person), or a person with whom you are closely associated, has:

- a direct or indirect financial interest in a matter; or
- a proximity interest in a matter.

Direct Financial Interest

Section 5.60A of the *Local Government Act 1995* provides that:

A person has a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the local government, or an employee or committee of the local government or member of the council of the local government, in a particular way, result in a financial gain, loss, benefit or detriment for the person.

Indirect Financial Interest

Section 5.61 of the *Local Government Act 1995* provides more detail in regards to this, however the existence of an indirect financial interest in a matter can be established by showing that you, or a person with whom you are closely associated, has a financial relationship with a person requiring a local government decision in relation to that matter. There is no requirement to establish a financial gain, loss, benefit or detriment in this instance, the mere existence of a financial relationship and the requirement for a decision is sufficient for a breach of the provision to have occurred.

Proximity Interest

See Section 5.60B of the *Local Government act 1995* for further detail.

The Act requires you to disclose a proximity interest that you, or a person with whom you are closely associated, has in a matter before a council or council committee meeting.

You (or a person with whom you are closely associated) have a proximity interest in any matter that concerns:

- a proposed change to a planning scheme affecting land that adjoins the person's land;
- a proposed change to the zoning or use of land that adjoins the person's land; or
- a proposed development of land that adjoins the person's land (development refers to the development, maintenance or management of the land or of services or facilities on the land).

The existence of a proximity interest is established purely by the location of land, a financial effect on the valuation of your land or on the profitability of your business does not have to be established. It is therefore important that you fully understand when a proximity interest exists.

The person's land referred to is both land in which you, or a person with whom you are closely associated, have any estate or interest.

Land that adjoins a person's land is defined by the Act as land that:

- not being a thoroughfare, has a common boundary with the person's land;
- is directly across a thoroughfare from the person's land; or
- is that part of a thoroughfare that has a common boundary with the person's land.

Impartiality Interest

Impartiality Interest For the purposes of requiring disclosure, an impartiality interest is addressed at Division 4 of the Shire of Leonora Code of Conduct for Council Members, Committee Members and Candidates as, *"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"*

The above definition includes examples of the type of relationships from which an interest could arise. However, a significant element is the likely public perception as to whether there may be an interest.

It is sometimes difficult to judge what a reasonable belief of another person is. Therefore, when deciding if such an interest should be disclosed, it is helpful to establish answers to the following questions:

- If you were to participate in assessment or decision making without disclosing, would you be comfortable if the public or your colleagues became aware of your association or connection with an individual or organisation?
- Do you think there would be a later criticism of perceived undisclosed partiality if you were not to disclose?

SHIRE OF LEONORA
ORDER OF BUSINESS FOR MEETING TO BE HELD
TUESDAY 17TH JUNE, 2025.

COLOUR**CODING**

- 1** DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS
- 2** DISCLAIMER NOTICE
- 3** COUNCIL MEETING INFORMATION NOTES
- 4** PUBLIC QUESTION TIME
 - 4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
 - 4.2 PUBLIC QUESTION TIME
- 5** ANNOUNCEMENTS FROM THE PRESIDING MEMBER
- 6** RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE
 - 6.1 ATTENDANCE
 - 6.2 APOLOGIES
 - 6.3 APPLICATIONS FOR LEAVE OF ABSENCE
 - 6.4 APPROVED LEAVE OF ABSENCE
- 7** DECLARATION OF INTEREST
 - 7.1 DECLARATIONS OF FINANCIAL INTEREST
 - 7.2 DECLARATIONS OF PROXIMITY INTEREST
 - 7.3 DECLARATIONS OF IMPARTIALITY INTEREST

White

- 8** CONFIRMATION OF MINUTES FROM PREVIOUS MEETING
 (Sent out previously)
 Draft motion: That the Minutes of the Ordinary Council Meeting held on 20 May, 2025 be confirmed as a true and accurate record.
- 9** PRESENTATIONS
 - 9.1 PETITIONS
 - 9.2 PRESENTATIONS
 - 9.3 DEPUTATIONS
 - 9.4 DELEGATES REPORTS

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Pink 10.2 CHIEF EXECUTIVE OFFICER REPORTS **12**

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10.0 REPORTS

10.1 REPORTS OF AUDIT AND RISK COMMITTEES

Nil

10.0 REPORTS**10.2 CHIEF EXECUTIVE OFFICER REPORTS****10.2.(A) BOOYLGOO SPRINGS REGENERATION PROJECT - REQUEST FOR COMMENT**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.2.(A) JUN 25
SUBJECT:	Booylgoo Springs Regeneration Project - Request for Comment
LOCATION/ADDRESS:	Lot 62/238007 Booylgoo Pastoral Station
NAME OF APPLICANT:	Climate Friendly Pty Ltd
FILE REFERENCE:	Development
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Ty Matson
OFFICER:	Chief Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	<ol style="list-style-type: none">1. Native Forest Regeneration Factsheet ↓2. Letter Seeking Councils Consent ↓

BACKGROUND

The purpose of this report is to seek Council's formal consent as an Eligible Interest Holder for the registration of the Booylgoo Springs Regeneration Project.

Human Induced Regeneration (HIR) Projects are registered under the Australian Government's Carbon Farming Initiative (CFI) and the Australian Carbon Credit Unit (ACCU) Scheme. HIR projects are a land management approach aimed at increasing carbon storage by encouraging the natural regrowth of native vegetation.

The HIR method supports the regeneration of native forests by removing pressures that suppress natural growth, such as livestock grazing, feral animals, and invasive species, without planting or seeding. The goal is to restore forest cover and sequester carbon, earning Australian Carbon Credit Units (ACCUs) in the process.

Under the Carbon Credits (Carbon Farming Initiative)s Act 2011 (Cth), a project must be consented to by eligible interest holders. This is due to the project being required to operate for at least 25 years. The Shire is an eligible interest holder.

The Booylgoo Springs Project was conditionally approved by the Clean Energy Regulator on 21 September 2023. It spreads across the Shire's of Leonora and Sandstone. The area within the Shire of Leonora is approximately 500 km² and located on the Booylgoo Pastoral Station approximately 70 kilometres west of Leinster.

Further information has been attached to this report.

STAKEHOLDER ENGAGEMENT

Council has been requested to provide its consent to the project. The Shire has not consulted with any other entity in the preparation of this report. Stakeholder engagement is a responsibility of the proponent.

STATUTORY ENVIRONMENT

The scheme is governed by the *Carbon Credits (Carbon Farming Initiative) Act 2011 (Cth)* and administered by the Clean Energy Regulator. Under the Act eligible interest holders' consent is required. The Shire of Leonora is an eligible interest holder.

POLICY IMPLICATIONS

There are no Policy implications in regard to this project.

FINANCIAL IMPLICATIONS

This project will not affect the ratable value of the land, nor will it be exempt from rates. There are no other identified financial implications for the Shire, however the project may generate indirect economic and environmental benefits.

STRATEGIC IMPLICATIONS

There are no identified strategic implications from this project.

RISK MANAGEMENT

The project is low-risk and aligns with national climate policy. The Shire's role is limited to providing consent as an eligible interest holder.

RECOMMENDATIONS

1. That Council provide its consent to the Booylgoo Springs Regeneration Project

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Chief Executive Officer



Your guide to carbon farming

NATIVE FOREST REGENERATION

WHAT IS A REGENERATION PROJECT?

Regeneration carbon farming projects involve managing an area of land in a way that enables native vegetation to regenerate naturally into forest.

Carbon farmers do this by changing, reducing or removing factors that would otherwise suppress regeneration (for example grazing pressure, feral animals and non-native plants and clearing or thinning practices).

The regenerating forest captures and stores carbon in the landscape, producing carbon credits, which can then be traded to bring in an income.

A regeneration project is implemented for either 25 or 100 years. Projects can only take place on land areas that did not have forest cover for the ten years before the project commenced.



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HELP YOU
GENERATE THE
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THE WAY YOU
WANT TO**

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✉ carbonfarming@climatefriendly.com



MANAGING YOUR LAND FOR CARBON FARMING UNDER THE REGENERATION METHOD

THE PRIMARY GOAL OF A REGENERATION PROJECT IS TO NATURALLY REGENERATE NATIVE FOREST ON PARTS OF YOUR PROPERTY.

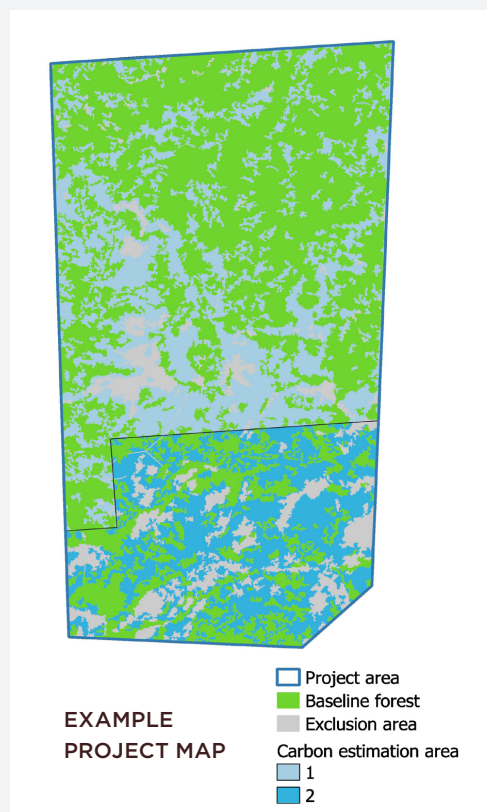
WHAT IS 'FOREST'?

The Australian Government defines a "forest" as an area greater than 0.2 hectares, that has at least 20% tree canopy, with trees that are more than 2 metres in height.

"Regeneration" is native vegetation which is growing or thickening to become a forest.



Example - 20% canopy cover taken using drone



HOW DO I EARN CARBON CREDITS?

Regeneration projects will earn carbon credits for areas of their property which are naturally regenerating and which can be expected to meet the definition of a forest within about 15 years of the start of a project. These parts of the property are referred to as "carbon estimation areas".

Carbon estimation areas on your property may grow or shrink in size as new areas of regeneration are detected, or if regeneration can no longer be detected. Climate Friendly conducts ongoing monitoring so that carbon estimation areas reflect the conditions on the ground. Increases or reductions in the carbon estimation area will increase or reduce the amount of carbon credits generated by the project.

Projects will not earn credits for areas that have no regeneration, or which were already forested at any point in the 10-year period leading up to the start of a project. These areas are referred to as "exclusion areas".

ABOUT CLIMATE FRIENDLY

Climate Friendly has been in **business since 2003**. In that time we have helped hundreds of regional, rural and remote Australian families and businesses develop their carbon farming projects in the way that suits them best.

Climate Friendly supports the **widest range of carbon farming project types** of any carbon farming business, so we're well placed to help you tap into the opportunities offered by carbon farming. As your business partner, we share upfront costs and only get paid when you get paid.

Our team of experts will help you navigate the process of becoming a carbon farmer and make sure you receive an income stream in return for your contribution to tackling the climate challenge.

CONTACT US NOW

- ☎ 1800 223 276
- 🌐 www.climatefriendly.com
- ✉ carbonfarming@climatefriendly.com



WE KNOW THE LAND SECTOR

Many of our project managers already live on the land and in rural communities. We establish long-term and equitable partnerships with our carbon farmers, and pride ourselves on honest, direct and personal communication.

WE KNOW CARBON PROJECTS

Founded by a CSIRO scientist, our expert team has ensured every audited project we've undertaken has successfully passed independent review.

WE KNOW THE CARBON MARKET

Our projects have already generated over \$130 million in carbon credits for our partners, based on average market prices, giving them the chance to plan ahead and embrace new opportunities. We will generate \$500 million in revenue for our partners over 10 years.





16 May 2025

Leonora Shire Council
16 Tower Street
PO Box 56
Leonora WA 6438
Email: admin@leonora.wa.gov.au

Booylgoo Springs Regeneration Project (ERF187866)

Dear Leonora Shire Council,

We write to seek your response in regard to the Booylgoo Springs Regeneration Project being undertaken by our mutual party Rangeview Asset Pty Ltd.

Booylgoo Springs Regeneration Project is a Human Induced Regeneration Project registered under the Australian Government's Carbon Farming Scheme, the ACCU Scheme. The scheme is regulated by national legislation, the *Carbon Credits (Carbon Farming Initiative) Act 2011 (Cth)* and administered by the Clean Energy Regulator. Human Induced Regeneration Projects increase the carbon storage of land through natural regeneration of native vegetation, not through planting or seeding. The natural regeneration of native vegetation will be supported by removing the factors which are suppressing natural regeneration – in this case, the exclusion of livestock and managing feral animals.

The Project was conditionally registered by the Clean Energy Regulator on 21 September 2023. Climate Friendly is the exclusive service provider for the Project. Under the Program, any party with a registered interest on the land on which the Project is undertaken is required to provide their consent. This is because the Project must be maintained for at least 25 years which will affect the way the land is managed over this time (this is referred to as the permanence period under the scheme). The permanence period ensures there is an environmental benefit from the Project.

The detail of your registered interest is as follows:

Land	Interest
Lot 61/238007 Lot 62/238007 Lot 70/238078	Land is within the Shire of Sandstone and Shire of Leonora

Additional information

To assist your consideration of providing consent, we have provided the following additional information:

Page 1 of 6

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ABN 65 107 201 025
Suite 3, Level 24, 60 Margaret Street
Sydney, NSW Australia 2000

1800 223 276
 carbonfarming@climatefriendly.com
 www.climatefriendly.com



- A factsheet on Human Induced Regeneration projects at **Attachment A**.
- A carbon abatement estimates for the Project at **Attachment B**.
- A map of the Project area at **Attachment C**.
- An annex including Climate Friendly's obligations under the Australian Carbon Industry's Code of Conduct, and our complaints handling process at **Attachment D**

Carbon abatement estimates

The carbon abatement estimate is based on the due diligence process undertaken by Climate Friendly for the client.

Please note the carbon abatement estimate is subject to regular revision due to project monitoring, changes to the method and other limitations noted in Attachment B. It is possible a future revised carbon abatement estimate could fall below forecast carbon abatement. Accordingly, please do not rely on these estimates when making any decisions.

How to provide consent




If you agree to consent to the Project, we request that an authorised representative signs and returns the attached Eligible Interest Holder Consent Form that will be submitted to the Clean Energy Regulator as a record of eligible interest holder name consent.

Please feel free to contact Maya Cook by email at maya.cook@climatefriendly.com and correspondence@climatefriendly.com should you require any further information about this request.

Kind regards,

Maya Cook
Project Registration Coordinator – Assurance

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Page 2 of 6



Attachment A: **Human Induced Regeneration Project Factsheet**

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Attachment B Carbon Abatement Forecast for 25 years

Reporting period end	Final abatement
2024	33,403
2025	11,113
2026	12,008
2027	12,615
2028	13,026
2029	13,188
Kw2030	13,243
2031	13,191
2032	13,093
2033	12,863
2034	12,623
2035	12,350
2036	12,086
2037	11,740
2038	11,418
2039	11,091
2040	10,792
2041	10,434
2042	10,110
2043	9,791
2044	9,505
2045	9,172
2046	8,875
2047	8,586
2048	8,331
Total	228,495

All recommendations and other information provided in this letter are strictly expressions of opinion reflecting Climate Friendly Pty Ltd's judgement at this date on the basis of information known to it. These opinions are subject to change and Climate Friendly Pty Ltd has no obligation to provide revised assessments in the event of changed circumstances. Climate Friendly Pty Ltd and its directors and employees do not accept liability for any loss that results from any actions taken or not taken on the basis of opinions expressed in the table above. This general advice has been prepared by Climate Friendly Pty Ltd (ABN 65 107 201 025; CAR 433694) as an authorised representative of Climate Friendly Financial Solutions Pty Limited (ABN 91 161 023 276; AFSL 430250) and is suitable for wholesale clients only. It does not take into account investor's personal objectives, financial situation or needs. Before acting on this advice, investors should consider its appropriateness based on their personal circumstances, obtain a copy of the relevant offer document, and consult their investment advisor before doing so.

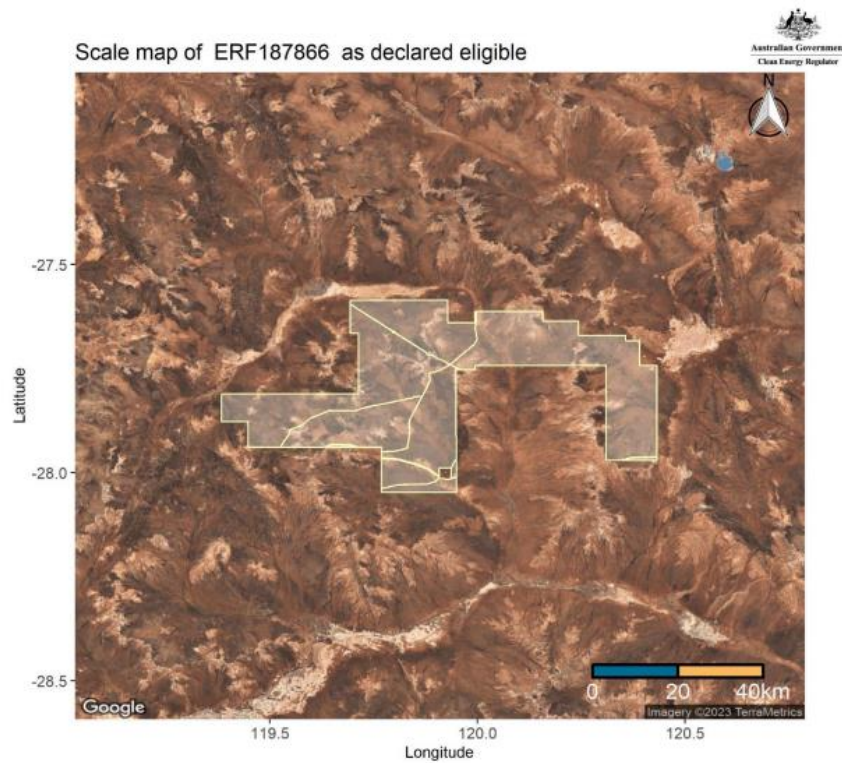
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Attachment C Map of Project Area



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Page 5 of 6



Attachment D Australian Carbon Industry Code of Conduct and Complaints Handling procedure.

Climate Friendly is a founding signatory of the Australian Carbon Industry Code of Conduct. We support the highest standards in behavior and integrity within the Australian carbon market and is a Founding Signatory to the Australian Carbon Industry Code of Conduct.

This voluntary industry code is designed to ensure that signatories like Climate Friendly behave in a professional and ethical manner during pre-project activities, ongoing project management, documentation, and general business practices.

Our aim is to avoid any reason for complaint in our dealings with clients and any other individuals. However, should this not be the case, Climate Friendly has a publicly available policy to handle complaints in line with the Code of Conduct. This includes minimum response times to address a complaint, as well as your option to refer a complaint to the Code Administrator.

Please read the [Code of Conduct Factsheet](#) for a convenient summary, and you can read the full Code of Conduct [here](#). Climate Friendly's complaints policy can be downloaded [here](#) on our website.

If you have any questions regarding the Code of Conduct and how it applies to Climate Friendly, please contact us at correspondence@climatefriendly.com.

10.0 REPORTS**10.2 CHIEF EXECUTIVE OFFICER REPORTS****10.2.(B) REQUEST FOR CONSENT TO ESTABLISH A RAIL SIDING AND INTERMODAL TERMINAL WITHIN SHIRE RESERVES**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.2.(B) JUN 25
SUBJECT:	Request for Consent to establish a Rail Siding and Intermodal Terminal within Shire Reserves
LOCATION/ADDRESS:	Reserves R7521 and R42061
NAME OF APPLICANT:	Public Transport Authority
FILE REFERENCE:	Development
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Ty Matson
OFFICER:	Chief Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	Nil

BACKGROUND

The purpose of this report is to seek Councils consent to relinquish the management order over reserves R7521 and R42061 to allow the construction of an Intermodal Terminal and Rail Siding.

The Shire of Leonora has been in discussions for a proposed Intermodal Terminal (IMT) and rail siding for a number of years with relevant stakeholders. In recent times Genesis Minerals have advocated for a new terminal to the south of Leonora, partly on reserves managed by the Shire of Leonora.

The proposed site for the rail siding and IMT includes a portion of:

- R7521 - Shire of Leonora holds a Management Order over this 'Common' purposes (Management documents attached.)
- R42061 - Shire of Leonora holds a Management Order over this for 'Recreation' purposes. (Management documents attached.)

The proposal requires approximately 50 hectares to be excised from R7521 and 26 hectares from R42061 (all subject to survey), to create a single reserve to be managed by the Public Transport Authority (PTA) for 'Railway and Associated Purposes' or similar. The balance of both R7521 and R42061 will remain with the Shire albeit redescribed with new lot and crown land record numbers, together with the issue of updated Management Orders.

Construction of the facilities will allow for the decommissioning of the rail line from the current crossing of Goldfields Highway through to the Aurizon yards to the north of Leonora. This is an important aspect of Genesis Minerals proposed mining of the Tower Hill Mine.

Removal of the rail corridor may have significant benefits to the townsite of Leonora by the release of land currently located within the rail corridor. This however has not been confirmed and will require the consent of the State Government.

Reserve 42061 currently includes an informal motor cross area and is much valued by its current users. The proposed rescission of parts of Reserve 42061 will not affect the current facilities however it may require the reopening of a previously closed road to allow access to the new reserve.

STAKEHOLDER ENGAGEMENT

The Shire of Leonora has had extensive consultation with Genesis Minerals and the PTA in regard to this matter. The Shire has previously consulted with users of the motocross track on separate matters. Further consultation will occur to provide assistance to ensure that users are not unduly affected by the proposal.

STATUTORY ENVIRONMENT

The creation and revocation of Management orders over Crown land is administered by the *Land Administration Act 1997*. The act provides:

41. *Reserving Crown land, Minister's powers as to*

Subject to section 45(6), the Minister may by order reserve Crown land to the Crown for one or more purposes in the public interest.

50. *Management order, revocation of*

(1) *When a management body —*

- (a) *agrees that its management order should be revoked; or*
- (b) *does not comply with its management order or with a plan approved under section 49(4) that applies to its managed reserve or does not submit a plan in compliance with a request made under section 49(2),*

the Minister may by order revoke that management order.

52. *Local government may ask Minister to acquire as Crown land certain land in district*

(1) *Subject to this section, a local government may request the Minister to acquire as Crown land —*

- (a) *any alienated land designated for a public purpose on a plan of survey or sketch plan lodged with the Registrar; or*
- (b) *any private road; or*
- (c) *any alienated land in a townsite which the Minister proposes to abolish under section 26,*

*within the district of the local government (in this section called the **subject land**).*

POLICY IMPLICATIONS

The proposed resolution does not have any policy implications.

FINANCIAL IMPLICATIONS

There are no financial implications for the Shire of Leonora.

STRATEGIC IMPLICATIONS

The proposed Railway infrastructure supports the strategic outcome of becoming the economic focal point for the Northern Goldfields.

RISK MANAGEMENT

The level of risk is confined to reputational risk. Should Council not support the proposed Rail Infrastructure it is almost certain that Council will suffer reputational risk to a specific audience, being industry and government. This creates a consequence rating of High.

Should Council support the proposed facility it is possible that the current motor cross users may be disappointed that the location will be co-shared with the proposed facility. This is however considered unlikely as the construction is not planned to impact on the track. This risk can be mitigated through consultation with the group and assistance in relocating the track if required. The Shire has previously reached out to offer support in the construction of a shelter and seating however this offer was respectfully declined.

RECOMMENDATIONS

That Council

1. Requests the Minister for Lands revoke of the Management Order over Reserve 7521 held for the purpose of Common Purposes
2. Requests the Minister for Lands revoke of the Management Order over Reserve 42061 held for the purpose of Recreation Purposes
3. Requests to the Minister for Lands that a single Reserve be created with a Management Order in favour of the Shire of Leonora for the purposes of Recreation containing the balances of Reserves 7521 and 42061 land not used for the proposed Railway and Associated Infrastructure.
4. Supports the creation of a reserve in favour of the Public Transport Authority for the purposes of Railway and Associated Infrastructure: and
5. Authorises the Chief Executive Officer to execute any documentation to give effect to this resolution.

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Chief Executive Officer

10.0 REPORTS**10.2 CHIEF EXECUTIVE OFFICER REPORTS****10.2.(C) PROPOSED RE-NAMING OF THE AGING IN PLACE UNITS**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.2.(C) JUN 25
SUBJECT:	Proposed Re-Naming of the Aging In Place Units
LOCATION/ADDRESS:	Stuart Street Leonora
NAME OF APPLICANT:	NA
FILE REFERENCE:	Asset Register
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Ty Matson
OFFICER:	Chief Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	Nil

BACKGROUND

The purpose of this report is for Council to consider naming the Aging in Place units after Robert (Bob) Majstrovich.

The Aging in Place Villas were completed in 2024 by the Shire of Leonora. The builder of the units was Calimo Pty Ltd owned and operated by Robert (Bob) Anthony Majstrovich. Mr Majstrovich sadly passed away in early 2024.

Mr Majstrovich leaves a lasting legacy in Leonora, notably for the number of buildings that he built, but also for the friendships he developed during the decades he lived and worked in Leonora. Some of the civic projects completed by Mr Majstrovich include:

- Construction of the Aging in Place facility
- Construction of the Leonora Bowling Club
- Construction of the Leonora Golf Club
- Renovation of the Shire of Leonora Administration building
- Renovation of the Leonora Swimming pool; and
- Construction of the JG Epis Centre

In order to honour the legacy Mr Majstrovich leaves, it is proposed that the Aging in Place Units be renamed.

STAKEHOLDER ENGAGEMENT

Formal stakeholder engagement has not taken place; however, the Shire has received numerous comments by residents expressing a wish to recognise Mr Majstrovich's legacy to the town of Leonora.

The Geographic Names Committee (GNC) is appointed by the Minister to provide expert advice on submissions considered to be controversial, of state significance or those seeking special consideration due to their non-compliance with the naming policies. On the basis the Council will accept this recommendation, it will be the intent to notify the GNC of the proposed choice and to seek their approval.

STATUTORY ENVIRONMENT

Policies and Standards for Geographical Naming in Western Australia Version 01:2017, outlines how the Geographic Names Committee (GNC) approves names and what principles guide their decision.

1.6.3 Naming Buildings, infrastructure and facilities.

The naming of buildings, infrastructure and facilities of significance to the community provides an opportunity to honour individuals and groups who deserve recognition in a visible and enduring way. They also present an opportunity to emphasise important landmarks, topographical features or historical events and should not be given lightly. It is important that any new name for a building, infrastructure or facility does not conflict with existing names.

Suitable names for such features should be assessed against the following criteria:

- whether the name has geographical, historical, cultural or local significance
- if a living person is nominated, they must have contributed time, money or services to the community that were not part of their work, for at least 10 years
- named after people who have been recognised in their field of expertise at a state, national or higher level, for at least 10 years
- names shall not include persons who have been convicted of criminal offences
- family names that have already been used are not to be considered even though it refers to a different family. Consideration may be given to using the person's full name for example Joe Smith Library
- buildings, infrastructure and facilities named after a person may include an appended functional title where this would serve to clarify the location of the building or assist in identification.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommended resolution.

FINANCIAL IMPLICATIONS

Costs will be incurred to place appropriate signs at the facility. These costs are not anticipated to be high and can be accommodated in existing budget.

STRATEGIC IMPLICATIONS

There are no strategic implications identified.

RISK MANAGEMENT

There are no identified risks as a result of the recommendation.

RECOMMENDATIONS

- (a) That Council select and endorse the naming of the Aging in Place Units as the
 - (i) Bob Majstrovich Villas; or
 - (ii) Majstrovich Villas
- (b) That Council advise Landgate's Geographic Names Committee that it supports the assignment of the building name XXXXXX, to the buildings located at 31 Stuart Street Leonora WA 6438 being described as Lot 100 on Deposited Plan 417099.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Chief Executive Officer

10.0 REPORTS**10.2 CHIEF EXECUTIVE OFFICER REPORTS****10.2.(D) APPOINTMENT OF ACTING CEO**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.2.(D) JUN 25
SUBJECT:	Appointment of Acting CEO
LOCATION/ADDRESS:	N/A
NAME OF APPLICANT:	N/A
FILE REFERENCE:	Chief Executive Appointments
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Ty Matson
OFFICER:	Chief Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	Nil

BACKGROUND

The purpose of this report is to recommend to Council to appoint an acting CEO during the absence of the substantive CEO whilst on annual leave.

The incumbent Chief Executive Officer has planned leave from Wednesday 18 June to Friday 27 June inclusive. Therefore, an acting CEO needs to be appointed.

The recommendation is that Ms Kiara Lord, Manager Business Services be appointed as acting CEO for the period of 18 June 2025 to Sunday 29 June inclusive.

STAKEHOLDER ENGAGEMENT

Stakeholder Engagement is not required.

STATUTORY ENVIRONMENT

Local Government Act 1995 - Section 5.38C Policy for temporary employment or appointment of CEO

1. A local government must prepare and adopt a policy that sets out the process to be followed by the local government in relation to the following —*

(a) the employment of a person in the position of CEO for a term not exceeding 1 year;

(b) the appointment of an employee to act in the position of CEO for a term not exceeding 1 year.

2. A local government may amend the policy.*

** Absolute majority required.*

3. *When preparing the policy or an amendment to the policy, the local government must comply with any prescribed requirements relating to the form or content of a policy under this section.*
4. *The CEO must publish an up-to-date version of the policy on the local government's official website.*

POLICY IMPLICATIONS

The proposed resolution is consistent with Councils policy A.3.4 Temporary Employment or Appointment of a Chief Executive Officer.

FINANCIAL IMPLICATIONS

The existing policy allows for the payment of an allowance for a CEO as per the State Administrative Tribunal CEO band 3 entitlements.

STRATEGIC IMPLICATIONS

No strategic implications have been identified.

RISK MANAGEMENT

A comprehensive handover will be provided to the acting CEO. Due to the short term, it is not considered that extensive strategic decisions will be required. A suitable support structure will be in place to allow the incumbent suitable support to undertake the role.

The substantive CEO will make provisions for the Acting CEO to contact him for urgent matters or advice.

RECOMMENDATIONS

1. That Council appoint Ms Kiara Lord as the Acting Chief Executive Officer at the Shire of Leonora for the period Wednesday 18 June 2025 to Sunday 29 June 2025 inclusive during the leave of the substantive Chief Executive Officer.

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Chief Executive Officer

10.0 REPORTS**10.2 CHIEF EXECUTIVE OFFICER REPORTS****10.2.(E) REVIEW OF FINANCIAL MANAGEMENT, RISK MANAGEMENT, LEGISLATIVE COMPLIANCE AND INTERNAL CONTROLS**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.2.(E) JUN 25
SUBJECT:	Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls
LOCATION/ADDRESS:	Leonora
NAME OF APPLICANT:	Shire of Leonora
FILE REFERENCE:	1.10 Audit - Reports and Minutes
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Ty Matson
OFFICER:	Chief Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	13th June 2025
SUPPORTING DOCUMENTS:	1. Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls - Draft Report ↓

BACKGROUND

During 2025, the Shire requested quotes for appropriate consultants to assist the CEO to perform reviews required by legislation relating to the appropriateness and effectiveness of financial management, risk management, legislative compliance systems and processes as required by legislation. Moore Australia (WA) were engaged to assist with this service and attended the Shire from 26-28 May 2025 to perform the required fieldwork and prepare a report to assist the CEO in reporting the results of the reviews performed. The review and associated consulting and advisory services were finalised in June 2025.

COMMENT

The attached report includes details of matters noted during the review, as well as improvements to be considered by the Shire and comments from the executive team in response to some findings. This report was considered by the Audit Committee at its meeting held 17 June 2025, where it was resolved to report to Council the results of the CEO's review by providing a copy of the finalised Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls.

A risk assessment working document, summarising the findings and improvements noted within the report has been prepared for internal use by the executive. This risk assessment working document may assist with future status reports for the Leonora as improvements are implemented and completed by responsible officers.

STATUTORY ENVIRONMENT

The CEO is required by the *Local Government (Audit) Regulations 1996* regulation 17 to review the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance systems and procedures every three years. A review of financial management systems to assess the appropriateness and effectiveness of these systems and procedures, is also required by *Local Government (Financial Management) Regulations 1996*, regulation 5(2)(c) every three years.

The results of the risk management, legislative compliance and internal controls review are to be reported by the CEO to the Audit & Risk Committee. The Audit & Risk Committee is required to review the CEO's report and on-report to the Council. The report from the Audit & Risk Committee to the Council is required to have attached a copy of the CEO's initial report to the Audit & Risk Committee.

POLICY IMPLICATIONS

Risk Management Policy A.2.10 outlines the Shire's commitment and approach to managing risks impacting on day-to-day operations and the delivery of strategic objectives.

FINANCIAL IMPLICATIONS

Provision is included in the 2024/25 Adopted Budget for Moore Australia WA to assist the CEO with undertaking the required review appropriateness and effectiveness of financial management, risk management, legislative compliance systems and processes.

STRATEGIC IMPLICATIONS

Strategic references within the Shire of Leonora's Plan for the Future 2021-2031 demonstrate connections between services and the desired outcomes and community vision for the Shire of Leonora, particularly in relation to Leadership objectives, outcomes and strategies such as 4.1.2.4 Provide appropriate governance and leadership to the Shire, 4.2.1.3 Seek high level of compliance in organisational practices.

RISK MANAGEMENT

This item has been evaluated against the Shire's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk is high prior to treatment, receipt of the report by the committee (and subsequently Council) as well as the progression of risk management activities aligned with the Risk Management Strategy will reduce the risk to low.

RECOMMENDATIONS

1. That Council accept the Audit Committee's report of the CEO's finalised Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls, as attached, completed in June 2025.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Chief Executive Officer



COMMERCIAL IN CONFIDENCE

Review of Financial Management, Risk
Management, Legislative Compliance and
Internal Controls

Draft Report

Shire of Leonora

June 2025



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1.0 Engagement Overview

1.1 Scope of Services

The Shire of Leonora (the shire) engaged Moore Australia to provide consultancy and advisory services with a dual purpose, firstly to provide a report to assist the CEO to perform select reviews required by legislation. This engagement set out to assist the CEO to report to the Audit Committee on the appropriateness and effectiveness of the shire's risk management, internal controls and legislative compliance systems and procedures as required by the *Local Government (Audit) Regulations 1996* Regulation 17. Secondly, to examine financial management systems to highlight the appropriateness and effectiveness of these systems and procedures to assist the CEO in undertaking a review as required by *Local Government (Financial Management) Regulations 1996* Regulation 5(2)(c).

For efficiency, these services were undertaken simultaneously, and the results contained in this single report. Financial management systems and procedures are considered a subset of broader overall risk management, legislative compliance and internal controls. The matters examined in respect of financial management systems are detailed in Appendix A. Where opportunities for improvement were identified, they are reported within the relevant section of the risk management, legislative compliance and internal controls framework design, implementation and evaluation sections of this report.

The results of the examination of risk management, legislative compliance and internal controls review are to be reviewed by the CEO and reported by the CEO to the Audit Committee. The Audit Committee is required to review the CEO's report and on-report to Council. The report from the Audit Committee to Council is required to have attached a copy of the CEO's initial report to the Audit Committee.

1.1.1 Procedures – Financial Management Review

Our procedures for the Financial Management Review encompassed a review of the shire's financial systems including, but not necessarily limited to:

- Collection of money owed;
- Custody and security of money and investments held;
- Rates;
- Maintenance and security of financial records;
- Accounting and controls for revenue and expenses;
- Accounting and controls for assets and liabilities;
- Accounting and controls for trust transactions;
- Authorisation of purchases;
- Authorisation of payments;
- Borrowings;
- Maintenance and processing of payroll;
- Stock controls and costing records;
- Record keeping for financial records;
- Preparation of budgets and budget reviews; and
- Preparation of financial reports.

Our procedures and approach have been developed over a number of years, taking into account our extensive local government background and seeks to examine both financial systems and procedures in use.

The consulting services to assist the CEO to undertake the financial management review does not examine systems and procedures which are non-financial in nature and did not specifically test for legislative breaches. These were examined as part of the analysis of risk management, legislative compliance and internal control systems and processes.



1.0 Engagement Overview (Continued)

1.1.2 Procedures – Risk Management, Legislative Compliance and Internal Controls Review

Our procedures to assist the CEO to perform their systems and procedures review, as required by Regulation 17 of the *Local Government (Audit) Regulations 1996*, encompassed the following services:

- A review of the risk management systems policies, procedures and plans in place at the shire;
- Evaluate the non-financial/operational internal control systems and procedures at the shire;
- Assess systems and procedures for maintaining legislative compliance; and
- Prepare a report of matters identified during our engagement to assist the CEO to assess the appropriateness and effectiveness of the relevant systems and procedures in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*.

To undertake these procedures, we applied the following methodology:

- Conduct interviews with key personnel involved in risk management, financial management and the shire's adherence to legislative requirements;
- Identify the extent of commitment and mandate to risk management principles, using AS/NZS ISO 31000:2018 as the framework, within the overall risk management framework;
- Review each component of risk management, legislative compliance and internal controls after considering the overall risk environment, governance structure and internal control environment;
- Assess the gaps, if any, between the current processes and the expected risk management, internal controls and legislative compliance systems and procedures and recommend suggested improvements; and
- Report to the CEO to assist their assessment on the appropriateness and the effectiveness of current systems and procedures.

The service was undertaken through a high level analysis given the scale, variety and breadth of non-financial activities and considered, as a minimum, the issues identified by the Department of Local Government, Sport and Cultural Industries to Local Government Operational Guideline Number 09 – Audit in Local Government (listed in Appendix E).

1.2 Conflicts of Interest

We are currently engaged by the Shire of Leonora to provide services from July 2022 to June 2025 as listed below. Our work involved direct community engagement and subsequent reporting, compilation of information from the records of Shire of Leonora, and we did not process any entries within the shire's financial systems. Our services included:

- Compliance and governance services;
- Accounting support services for preparation of selected financial reports;
- Accounting support services for budget services; and
- Integrated Planning and reporting services.

We do not view this as conflicting with this consulting and advisory engagement for the Shire of Leonora given select financial reports are public documents subject to scrutiny by the Office of the Auditor General and their contract auditors. We are not privy to any additional confidential information as part of this work which would or could impact our independence.

We obtained approval from the shire to utilise information we have obtained as part of our engagement with the Shire of Leonora to state within our report we are examining reports or information we have assisted in compiling. We believe the transparent reporting of our involvement in the preparation of some information, our discussions with management on the matter and given the audit processes for local government, should be sufficient to mitigate any conflicts of interest.



Shire of Leonora
Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls
Draft Report - June 2025 | 4

2.0 Review Context

2.1 Review Context - Shire of Leonora

Understanding the external and internal context in which the shire operates, relevant to financial management, risk, the internal control environment and its legislative compliance obligations, as it seeks to achieve its overall strategic objectives is important to the review of the related systems and procedures.

The external and internal environmental influences identified during the review are set out below:

External Influences	Internal Influences
Increasing community expectations in relation to service levels and delivery.	The objectives and strategies contained in the current Strategic Community Plan.
Rapid changes in information technology, changing the service delivery environment.	The timing and actions contained in the current Corporate Business Plan.
Increased compliance requirements due to government policy and legislation.	Organisational size, structure, activities and location.
Cost shifting by the Federal and State governments.	Human resourcing levels and staff retention.
Climate change and subsequent response.	The financial capacity of the shire.
Reducing external funding for infrastructure and operations.	Maintenance of corporate records.
Increasing risk of cyber attack resulting in compromised or lost data.	Allocation of resources to achieve strategic outcomes.
Changing regulatory requirements.	
Changing global economic environment.	

3.0 Review Summary

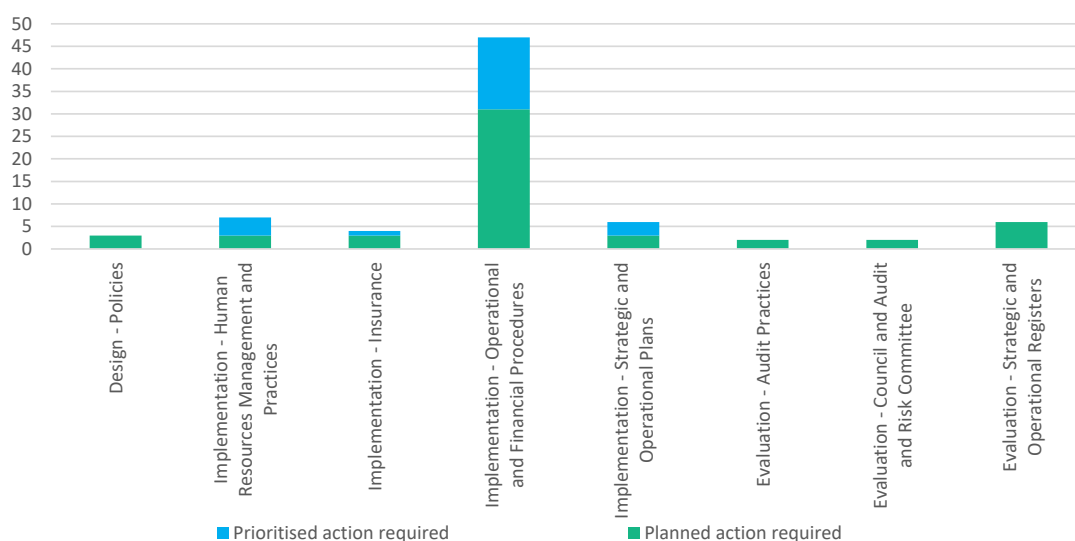
3.1 Overall

Operations of a regional local government are complex, providing numerous services across multiple business areas to deliver the objectives and aspirations of the community. This involves commitment and dedication from a number of people making decisions across a large number of areas of operations. The Shire of Leonora is highly reliant on a small team of senior decision makers to govern its operations whilst trying to ensure sound financial and risk management through internal controls whilst seeking to achieve a high level of compliance. These efforts were highlighted throughout our review with a number of staff noting planned action across a number of matters raised, and we observed a number of improvements to internal controls are already in development. Maintaining efforts toward improvements within the existing framework and reducing gaps where weaknesses have been identified is strongly encouraged to continue.

The onsite component of our services was performed in May 2025 by first determining an appropriate framework for the shire against which current policies, procedures and actions could be assessed this is described further in Section 5.0. A number of areas for improvement were identified during the review. To assist the shire, and with consideration to limited resources the areas identified for improvement have been split between those requiring prioritised action and those requiring planned action as it will require resources and time to address a number of the matters raised.

The chart below reflects the number of improvements identified within each area of the framework examined.

3.1.1 Number of Improvements Identified by Framework Element



Details of each improvement identified under each framework element are provided in sections 6.0 through 8.0 of this report. Key improvements are provided under each of the examined areas, financial management, risk management, internal control and legislative compliance on the following pages.

A summary of improvements listed by prioritised and planned action is provided at Appendix F.



3.0 Review Summary (Continued)

3.2 Financial Management

The shire has a number of financial management system controls to cover the wide variety of operations undertaken. Council has responsibility for the adoption of the annual budget and annual report, review of the monthly statement of financial activity and review of the monthly list of payments. Responsibility for the financial management of the shire rests with the CEO, as detailed under *Local Government (Financial Management) Regulations 1996* Regulation 5(1).

3.2.1 Appropriateness

Considering the size, resources, variety of operations and the context in which the shire operates, documented internal control procedures relating to financial management systems, are considered largely appropriate as a means of maintaining a high level of control over the financial management of the shire, subject to control weaknesses being addressed.

Weaknesses were identified with some current financial controls and procedures. These are explained within Sections 6.0 Framework Design and 7.0 Framework Implementation, of this report. Our assessment as to appropriateness is subject to identified weaknesses being addressed, and provided internal control procedures are routinely and consistently applied.

3.2.2 Effectiveness

Currently there are financial management systems and processes where controls are documented and routinely tested, however breakdowns in controls were noted to have occurred. Considering the results of other elements of financial management systems and processes where documented and routinely tested, the current practices undertaken by the Shire of Leonora may be considered generally effective. Our assessment as to effectiveness may be improved subject to the implementation of the improvements highlighted in Section 7.0 Framework Implementation of this report.

3.2.3 Improvements

Details of recommended improvements to the current financial management, procedures and systems for the shire are set out within the framework design and implementation sections of this report. Key improvements to the appropriateness and effectiveness of these procedures and internal controls include:

- IT general controls;
- General journal controls;
- Rating controls;
- Procurement controls;
- Cash handling procedures;
- Debtor management procedures;
- Receipting and banking controls;
- Change of banking and creditor master files;
- Stock control and inventory procedures; and
- Payroll controls.

3.0 Review Summary (Continued)

3.3 Risk Management

Risk management activities in local government should aim to facilitate an integrated and organisation wide approach to risk management practices. These activities would generally include routine and consistent consideration of risks (existing, new and emerging), as well as mitigations available to minimise risk levels, from both a 'top down' perspective as well as 'bottom up' perspective. These activities should be consistently applied through operational systems, processes and controls.

The shire has a Risk Management Policy (A.2.10), which is supported by a Risk Management Strategy, aligned to ISO 31000:2018, to formalise its risk management processes. The Risk Management Strategy was most recently reviewed and updated in December 2024 to refer to the current Risk Management Standard ISO 31000:2018. The risk management policy and risk management strategy form the basis for risk management activities within the shire.

3.3.1 Appropriateness

Currently, a documented entity wide Risk Management Policy, Risk Management Strategy and supporting procedures exist to guide the implementation of risk management throughout the shire. These documents refer to the current Risk Management Standard, AS/NZ ISO 31000:2018. The Standard was updated in 2018 to highlight the leadership of top management and integration of risk management in organisations, along with the iterative nature of risk management.

Considering the size, resources, operations and the context in which the shire operates, a documented risk management policy and procedures aligned to ISO 31000:2018 is considered an appropriate means of uniformly supporting decision making and documenting the organisation's response to risks.

3.3.2 Effectiveness

The risk management strategy and policy have been developed to reflect the shire's commitment to organisation wide risk management principles, systems and processes aimed at optimising the achievement of objectives, embedding controls to mitigate risk, improving corporate governance and planning for continuity of critical operations. Risk management systems, processes and procedures which have been implemented throughout the organisation and are routinely activated, documented and monitored may be considered generally effective, subject to the improvements described throughout this report being implemented.

3.3.3 Improvements

Improvements to risk management practices and policies are detailed within the framework design and implementation sections of this report, with key matters summarised as follows:

- Review contractor insurance to ensure they have appropriate insurance and current licences;
- Update and maintain systems and controls related to insurance claims;
- Implement recommendations from the ICT strategic plan;
- Undertake a comprehensive ICT security review; and
- Ensure appropriate management of operational risks for high risk areas.

3.0 Review Summary (Continued)

3.4 Internal Control

The principles of internal controls are not limited to administrative and financial control activities as they extend to all facets of operations. While the CEO is generally responsible for developing and maintaining internal control frameworks, officers at all levels of the organisation should be accountable for the documentation and implementation of systems, controls, processes and procedures in their own area of responsibility. They all perform a function in the internal control framework.

Internal controls are of critical importance to operations and should provide for appropriate segregation of duties, experienced and qualified staff, risk management, documented procedures and effective monitoring and adherence. However inherent limitations will always be present in internal control frameworks and mechanisms where routine review and regular updates occur and may assist to ensure control environments are suitable.

Internal control policy A.1.9 was adopted by the shire in November 2023, to evidence the commitment to appropriate and effective controls. We observed officers are aware a number of improvements to internal controls are required to be reviewed or developed, with the objective of improving the existing framework and reducing gaps where weaknesses have been identified. Management representations noted a number of these improvements have been initiated, this is encouraged to continue.

3.4.1 Appropriateness

Considering the size, resources, operations and the internal/external context in which the shire operates, the internal control framework, procedures and systems as described to us are considered appropriate for some areas of operations, subject to the identified improvements being in place. A number of internal controls were identified where these controls are not considered appropriate, as described with Section 7.0 Framework Implementation of this report.

3.4.2 Effectiveness

Considering the overall results of monitoring and compliance practices undertaken by the Shire of Leonora, the current internal control framework, procedures and systems (where documented and routinely tested) may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed at Section 7.0 Framework Implementation of this report addressing weaknesses where breakdowns in controls have contributed to non compliance matters and other risks.

3.4.3 Improvements

Recommended improvements to the current internal control framework, procedures and systems are detailed later within the framework design and implementation sections of this report with selected key improvements to internal controls summarised as follows:

- Maintain the risk based approach to the further development and maintenance of documented internal controls and procedures to provide an appropriate internal control framework. Continual risk based assessment of appropriate controls throughout the organisation will assist to identify the need for new controls and identify existing outdated and unnecessary controls to be discontinued;
- Ensure formally documented key internal controls (either as authorised procedures, checklists or workflow diagrams) undergo routine review to ensure they remain current and relevant to the shire;
- Develop and maintain a Business Continuity Plan and test it to ensure its validity;
- Develop and maintain registers to improve existing internal controls as discussed at Section 8.2 of this report; and
- Implement financial management control recommendations discussed at Section 3.2 of this report.

3.0 Review Summary (Continued)

3.5 Legislative Compliance

General principles of good governance often refer to the application of appropriate policies and procedures to assist with ensuring appropriate measures are in place to uphold high levels of legislative compliance. The resources allocated to these structures will vary according to the context of individual local government operations. Formalised processes are designed to provide a consistent structure to guide the prioritisation of resources toward achieving compliance requirements and integration into the operations of the local government.

Legislative compliance policy A.1.8 exists to communicate expectations of Council in relation to legislative compliance and responsibilities. Reliance in this regard is also dependent upon the knowledge and experience of senior staff and their individual desire to achieve high levels of legislative and regulatory compliance.

3.5.1 Appropriateness

While reliance on experienced senior staff for legislative compliance may be considered appropriate in some instances, it also carries high risk where the number of experienced senior staff is low.

Considering local governments generally maintain a low risk appetite for breaches of legislation, the current legislative compliance policy provides for good governance and should be adhered to. A number of areas were noted where improvements for managing compliance may be made, as described in Section 7.0 Framework Implementation of this report.

3.5.2 Effectiveness

Maintaining legislative compliance is heavily reliant on the knowledge, experience and commitment of senior staff, to identify and prevent breaches of legislation. As a consequence, staff turnover, competing priorities and variations in workloads may have a significant negative impact on legislative compliance. Therefore, one of the most effective controls in maintaining legislative compliance is a motivated, stable, experienced and knowledgeable senior management group in addition to a compliance framework to ensure required compliance tasks are considered and actioned.

Some instances of non-compliance with legislative requirements were identified during our review. Apart from the identified breaches of legislation, and in the instances where effectiveness was able to be assessed, the current legislative compliance framework may be considered effective. Our assessment as to effectiveness is subject to the implementation of the improvements detailed at Section 7.0 Framework Implementation of this report.

3.5.3 Improvements

Improvements to the current legislative compliance framework, including ongoing development of processes to monitor and report on legislative compliance are set out at Section 7.0 Framework Implementation of this report and summarised as follows:

- Maintain record keeping in accordance with approved plans and implement improvements advised by the State Records Office;
- Maintain the tender and other statutory registers as required by legislation;
- Further development and approval of authorised checklists for functions which require a high level of legislative compliance; and
- Update and maintain a staff training matrix and coordinate training across the shire. A risk based training matrix should help ensure staff with the responsibility for preventing, identifying and reporting breaches of legislation, are offered relevant training to ensure their knowledge of legislative requirements is maintained and qualifications are maintained and up to date where required.



4.0 Methodology

4.1 Review Methodology – Financial Management Review

The objective of this review is to assist the CEO of the Shire of Leonora to discharge responsibilities in respect to Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* (as amended).

In performing this consulting service, we examined documented policies / procedures, undertook walkthroughs of key systems and procedures and performed limited detailed testing procedures to identify weaknesses and identify opportunities for improvement in the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within the shire, as required by Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

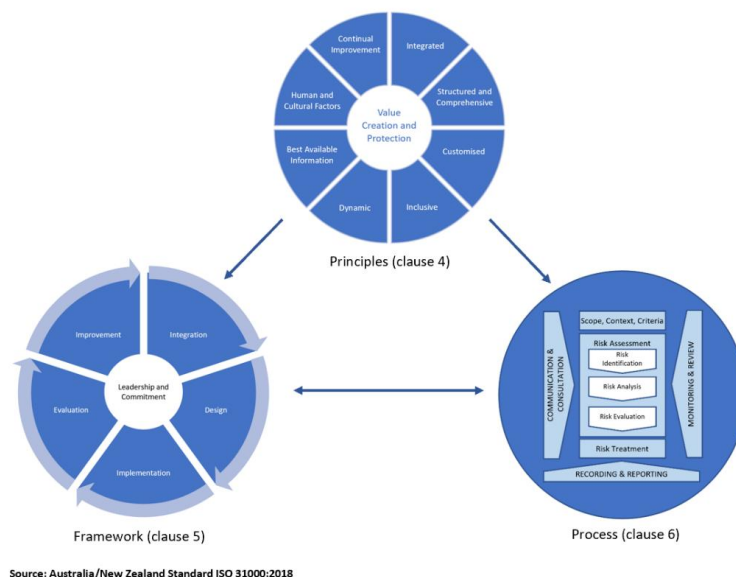
4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls

The primary goal of this service is to assist the CEO in their assessment as to the appropriateness and effectiveness of the shire systems and procedures in relation to risk management, legislative compliance and internal controls.

Internal controls are designed to treat risks and form part of the risk management process. Non-compliance with legislation is one of the risks that would usually be identified as a consequence of applying a risk management process.

The Australian Standard for Risk Management, ISO 31000:2018(E), identifies three components in the application of risk management, being Principles, Framework and Process, as set out in Diagram 1 below.

Diagram 1 Risk Management Principles, Framework and Process



4.0 Methodology (Continued)

4.2 Review Methodology – Risk Management, Legislative Compliance and Internal Controls (continued)

In undertaking this consulting engagement, we have applied the three ISO 31000:2018 framework components, as set out on the previous page, to the review topics (risk management, internal controls and legislative compliance). This involves a process incorporating the five risk management framework components, *Integration, Design, Implementation, Evaluation and Improvement*, into the review of systems and processes:

- Identify the extent of leadership and commitment to the principles;
- Assess the extent of integration of risk management within the shire;
- Assess the design of the current framework through an understanding of the shire and the context within which it operates (risk management, legislative compliance and internal controls) after considering the overall context in which the review occurs;
- Assess the implementation of the current framework;
- Assess the extent of evaluation of the current framework and its effectiveness in supporting the shire's objectives;
- Assess the current framework and improvements to the suitability, adequacy and effectiveness of the framework;
- Examine the current process for the shire's systematic application of policies, procedures and practices to the activities of communicating and consulting, establishing context, assessing, treating, monitoring, reviewing, recording and reporting risk, internal controls and legislative compliance; and
- Report to the CEO to assist their assessment on the appropriateness and effectiveness of current systems and procedures.

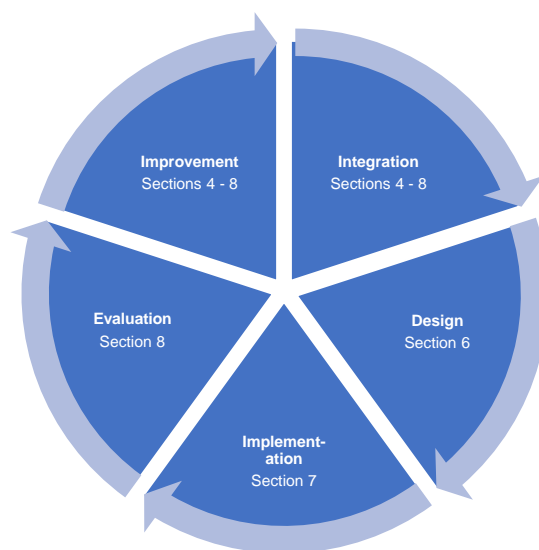
This evaluation is based on interviews with key staff, examination of requested documentation listed in the Appendices and reference to any external audit reports or reviews previously conducted.

5.0 Appropriate Framework

5.1 Risk Management, Internal Control and Legislative Compliance

The following framework was identified as being appropriate for risk management, internal control and legislative compliance for the Shire of Leonora, after consideration of the current internal and external influences, detailed in Section 2.1.

Diagram 2 Risk Management, Internal Control and Legislative Compliance Framework



Source: Australia/New Zealand Standard ISO 31000:2018

A high-level analysis of risk management systems, internal controls and legislative compliance was undertaken which precluded detailed testing in all areas.

The results of our service, as detailed on the following pages, are set out with reference to the structure of the above framework. We assessed the following areas:

Design	Implementation	Evaluation
6.1 Strategic Plans	7.1 Strategic and Operational Plans	8.1 Council and Audit and Risk Committee
6.2 Council Policies	7.2 Operational and Financial Procedures	8.2 Strategic and Operational Registers
	7.3 Human Resource Management and Practices	8.3 Annual Compliance Audit Returns
	7.4 Insurance	8.4 Complaint Handling
		8.5 Audit Practices
		8.6 Reviews required by the CEO
		8.1 Council and Audit and Risk Committee

6.0 Framework Design

6.1 Strategic Plans

The shire has adopted the key strategic document Plan for the Future 2021 to 2031, combining the Strategic Community Plan and Corporate Business Plan. These plans identify the Council's organisational objectives and key outcomes, as the shire progress on its stated vision "a proactive, sustainable, safe and friendly place to be".

The Plan for the Future recognises the community's aspirations and values through the following core performance areas:

- Social: an empowered and spirited community;
- Economic: the economic hub of the northern goldfields;
- Environment: forward thinking management of the built and natural environment; and
- Leadership: an innovative and proactive local government.

In seeking to achieve its set outcomes, the Shire of Leonora faces both inherent and business risks. Whilst striving to fulfil expectations, it is also expected to meet compliance with numerous legislative requirements. To manage these risks, the shire has established various processes, systems and controls.

The Plan for the Future references strategic challenges which might affect the shire, and the community's aspirations / vision, and the projects and programs which will be implemented through the plan.

This review examines the appropriateness and effectiveness of the organisation's risk management systems, internal controls and legislative compliance in the context of the shire striving to achieve its stated objectives.

6.0 Framework Design (Continued)

6.2 Council Policies

Whilst the operations of the shire are the responsibility of the CEO, the Council is responsible for setting the framework for operations via adopted Council policies. These policies represent an overarching framework relevant to risk management, internal controls and legislative compliance and have been reviewed for appropriateness and effectiveness.

Council policies are well formulated to provide clear guidance regarding Council's position on certain matters. A list of policies reviewed is provided in Appendix B - Council Policies Examined. The table below details matters identified and associated suggested improvements.

	Policy	Purpose / Goal	Matters Identified / Improvements
6.2.1	A.2.6 Corporate Transaction Cards	Policy to regulate the use of corporate credit cards issued to employees.	<p>The cardholder limit stated within the policy does not align with the card limit noted during our testing.</p> <p>Improvement:</p> <p>Amend the policy to ensure alignment with current practices. When reviewing the policy, consider the required level of detail to be specified within the policy to address relevant identified risks.</p>
6.2.2	C.4.2 Ageing in Place Village	Policy to guide the assessment and management of applications for tenancy at the Ageing in Place Village.	<p>We noted the policy incorporates procedures intended as a guide to staff and other policy content which may be operational in nature. Council policies are not necessarily intended to provide direction on how different operational functions are to be executed as these are the responsibility of the CEO.</p> <p>Improvement:</p> <p>Consider review and update of the policy to articulate the strategic direction of Council and set out a high-level position to follow at an operational level.</p>

6.0 Framework Design (Continued)

Policy	Purpose / Goal	Matters Identified / Improvements
6.2.3 General Policy Actions	To set out parameters for the implementation of policies.	<p>In the course of our review, we noted several references to 'policy' documents which are not included in the Council policy manual. We understand these are not policies of Council but operational/management procedures required by the statutory framework of this operational facility, required by and defined by legislation as a 'policy'.</p> <p>Improvement:</p> <p>To avoid confusion between the appropriate separation of the roles of the council and the CEO, consider defining the parameters within the policy manual for impacted facilities where authorised management procedures may be referred to as operational 'policies'. This should convey and highlight the responsibility of the CEO to manage the currency and appropriateness of these policies for legislative compliance of operational facilities.</p>

7.0 Framework Implementation

7.1 Strategic and Operational Plans

The Council has several strategic and operational plans which form the basis of entity level controls and entity level risk assessments.

A list of plans inspected is provided in Appendix C - Plans Examined. The table below details areas for possible improvement in relation to the plans examined.

	Plan	Purpose / Goal	Matters Identified / Improvements
7.1.1	Business Continuity / Disaster Recovery Plan	Plan to facilitate organised decision-making in the event of a major incident impacting the Shire's ability to continue normal operations.	<p>A Business Continuity/Disaster Recovery Plan was not available for our review.</p> <p>Improvement:</p> <p>Develop a Business Continuity and Disaster Recovery Plan and test it to ensure its validity. The plan should facilitate organised decision making in the event of any major disruption impacting the Shire's ability to continue normal operations, with testing involving relevant and key personnel to ensure validity of the identified risks and treatments within the plan.</p>
7.1.2	Evacuation Plans	To ensure emergency evacuation plans and procedures are current.	<p>We noted through our review a number of evacuation plans and procedures which have not undergone regular review at various Shire facilities.</p> <p>Improvement:</p> <p>Review systems and procedures to ensure regular update of evacuation plans and procedures in alignment with risk management processes.</p>
7.1.3	ICT Disaster Recovery Plan	Plan to address the handling of ICT disaster recovery.	<p>An ICT Disaster Recovery Plan was not available for inspection.</p> <p>Improvement:</p> <p>Develop an ICT Disaster Recovery Plan. Review the plan regularly to update content and ensure currency of information. Routinely test the ICT Disaster Recovery Plan to ensure validity and effectiveness.</p>

7.0 Framework Implementation (Continued)

	Plan	Purpose / Goal	Matters Identified / Improvements
7.1.4	ICT Strategic Plan	Plan to guide the future development and delivery of ICT services and address the handling of ICT disaster recovery.	<p>An ICT Strategic Plan was recently prepared summarising ICT infrastructure and future considerations for improvements. A number of ICT risks and how they may be addressed were included in the document, however prioritised actions have not yet been fully implemented.</p> <p>Presently a single consultant is engaged to provide IT support services and advice regarding security etc on ad hoc basis. A high level of risk could be assumed by engaging a single entity to provide all IT services, particularly where there is limited independent oversight and review of activities.</p> <p>Improvements:</p> <p>Progress the implementation of the ICT Strategic Plan considering key ICT risks and treatments to reduce identified risks to an acceptable level.</p> <p>The recent ICT strategy may assist in considering the risks of utilising a single IT provider and may assist in developing a scope to articulate service level agreements for a range of IT services to be potentially issued to different providers.</p> <p>Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers.</p>

7.0 Framework Implementation (Continued)

7.2 Operational and Financial Procedures

In seeking to achieve its stated vision, the shire delivers a number of services to the community. Meetings were undertaken with key staff in each of the areas of service responsibility, as well as examination of documented processes, to determine the practices applied to issues of risk management, internal controls and legislative compliance. A summary of the assessments undertaken to evaluate the controls is included in the appendices to this report.

We observed a number of practices and procedures in place, however their application was not always consistent. Considering the number of services provided and current staff resourcing, a risk based approach to the prioritisation of the review and development of new and existing procedures is recommended. The table below details areas of suggested improvement in relation to policies and procedures examined.

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.1	Operational Procedures	Procedures to set out guidance for expected processes, systems and controls to be maintained at Shire facilities.	<p>Documented procedures have recently been developed in some areas of the organisation, however they do not appear to always be assessed by senior staff for compliance and appropriateness with expected controls. We noted from staff representations, intentions are to further develop procedures and formalisation of controls.</p> <p>Improvement:</p> <p>Procedures should provide for activities not necessarily covered by legislation to communicate expected standards to staff from management. Once developed and implemented, they require constant monitoring for adherence and to ensure effectiveness. Systems and processes should be updated to provide for routine monitoring of compliance requirements for existing operational procedures. Progressing the further development and implementation of additional procedures is encouraged.</p>
7.2.2	Checklists & Workflow Diagrams	Checklists document the completion of multiple steps within an overall process, while workflow process diagrams create a visual representation of a process, clearly identifying key points of control and responsibility.	<p>Checklists of key functions and workflow diagrams are maintained for selected functions. Checklists were not maintained and evidenced for all standard routine functions such as end of month reconciliations and reporting across the organisation. It was noted staff have commenced with the creation of workflow diagrams, checklists to support authorised operational procedures.</p> <p>Improvement:</p> <p>Creation and maintenance of standard checklists to support authorised procedures may assist in evidencing key points of control. Checklists assist in ensuring compliance with repetitive legislative compliance tasks. Staff are encouraged to continue with the development of checklists and procedures for routine functions, including evidencing independent review. In conjunction with, or as an alternative to, the development of documented procedures and checklists, development of additional workflow process diagrams may assist in clearly identifying controls and processes to be followed.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.3	Evidencing Routine Reviews, Authorisations and Approvals	Systems and controls to allow for appropriate review of the completion of tasks and evidencing key points of control.	<p>In the course of our review, we noted instances where the security for electronic signatures to authorise or review various processes was considered inadequate which may present a risk to intended controls.</p> <p>We noted procedures and controls for recording and evidencing the routine review, approval and authorisation processes for a number of key operational functions are not formalised. Whilst these processes may occur in some instances, we observed the implementation is not uniform or consistent. This may result in weaknesses in their application and the control environment.</p> <p>Improvements:</p> <p>Review and update systems and procedures for the application of electronic signatures to ensure appropriate controls exist to support security, authenticity and authorisation when they are utilised.</p> <p>Review systems and processes to establish approved and consistent application of controls within operational activities and functions. Controls should be maintained to evidence and demonstrate the appropriate segregation of duties and independent review being undertaken.</p>
7.2.4	Segregation of Duties and Internal Controls	Controls to minimise opportunities for collusion or fraud to occur, reduce the risk of errors and improve oversight and compliance with adopted policies and procedures.	<p>We note segregation of duties occurs for a number of key roles, however through our testing we observed instances where resource or system constraints prevented these controls being consistently applied. Where a single individual or closely related parties is responsible for or involved in multiple stages of various processes, there is an increased risk and opportunity for error or misconduct.</p> <p>Improvement:</p> <p>Interventions should be available at various stages for a number of operational functions, including routine independent reviews of controls to ensure they are being observed and maintained as required. Where resourcing constraints exist, other considerations should be applied such as training and engaging officers within the organisation who may not normally be involved in these processes, to assist with checks and controls, or engaging independent parties to provide sufficient levels of oversight. These controls should also be reflected in adopted policies and authorised procedures.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.5	Access to Shire Facilities	Ensure access to Shire is restricted to only personnel who are authorised.	<p>We noted some physical access security measures to some Shire facilities may not be adequate. The risk associated with this is not documented, measured or recorded appropriately to verify whether treatment plans have reduced the perceived level of risk to the Shire.</p> <p>Improvement:</p> <p>Ensure adequate physical access security measures to prevent unauthorised individuals from accessing facilities are appropriately documented. Risks and their treatment plans should be recorded in a risk register to communicate the risk, aligned to the Shire's adopted risk management policy and framework.</p>
7.2.6	ICT User Access	Regular review of ICT accounts to reduce the risk of unauthorised use.	<p>User access reconciliations or monitoring of ICT accounts (including ERP accounts) does not appear to be routinely monitored.</p> <p>Improvement:</p> <p>Update systems and procedures to ensure regular reviews are undertaken of the ICT accounts and access level to ensure access is only available to current and authorised staff and users.</p>
7.2.7	ICT Security	Procedures and practices to ensure the security of IT information, systems and data.	<p>We noted limited controls in relation to the access to IT systems including physical access to hardware. Some levels of permissions have been established to network access to software and data, however this is largely undocumented.</p> <p>We noted limited controls in relation to the access to IT systems including physical access to hardware. Some levels of permissions have been established to network access to software and data, however this is largely undocumented.</p> <p>Improvements:</p> <p>Undertake a comprehensive IT general security review, articulate current practices and implement findings of the review.</p> <p>Undertake a comprehensive independent IT security review, document current policies, procedures and practices, and implement findings of the review. This review should be undertaken by those with the appropriate expertise, skills, qualifications and credentials. Consider implementation of routine review and verification of skills, competencies, qualifications and experience for IT service providers.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.8	Balance Sheet Reconciliations	Process for the control of balance sheet accounts.	<p>We noted recent improvements in relation to routine reconciliations for some balance sheet accounts. Historically, these were not always conducted in a timely and consistent manner from samples selected for our review, including some subsidiary ledger reconciliations. We also noted evidence of review by an independent and more senior officer had not been consistently maintained or was not available. Reconciliations are a key control and any untimely, non-reconciled accounts are considered a high risk to an organisation.</p> <hr/> <p>Improvement:</p> <p>Progress the update of review system processes to ensure regular and timely review of balance sheet reconciliations and ensure controls provide for them to be routinely maintained. Reconciliations should be reviewed for accuracy and completion by an independent, more senior officer.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.9	General Journals	Controls to provide for the independent review and authorisation of general journals being processed.	<p>Instances were noted whereby general journals debit expense and credited income which results in an overestimate of both in the financial reporting.</p> <p>There are limited documented internal control procedures for general journals. We noted review and evidence of review of journals after posting has not been consistently maintained.</p> <p>Improvements:</p> <p>Develop processes to ensure journals are properly supported, valid and comply with legislation or Australian Accounting Standards before being processed.</p> <p>While there appeared to be some informal controls in place at the time of our review for journals to only be processed by authorised officers, including independent review and approval by an authorised officer for posting of journals, there are limited documented IT and internal control procedures for general journals. No general journal audit trail is currently produced to ensure any unauthorised journals have not been posted.</p> <p>Document internal controls to ensure journal requests initiated are reviewed and approved/authorised prior to posting by an appropriate officer, the practice of independent review is consistently maintained, and evidence of review is routinely applied. A monthly journal audit trail report should be produced and independently reviewed and confirmed to previously approved journals, prior to preparation of the monthly statement of financial activity.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.10	Changes to Banking Details	Controls to validate banking change requests.	<p>The current controls to restrict changes to bank details are considered inadequate. We are aware of many incidents of payment scams/ frauds within the local government industry in recent years. As a consequence of this activity, controls around the changes to supplier details within the payment system are essential. Formal procedures relating to changes to banking details for employees should be developed to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system.</p> <p>Improvement:</p> <p>The process to verify changes of supplier details should be documented and provided to officers responsible for preparation and entry of creditors invoices for approval for payment. This should be supported with training/direction to remind staff of the need to be ever vigilant, to exercise a level of scepticism for all requests presented and, most importantly, to raise a concern if there is any doubt about the authenticity of a request for change of EFT payment details. Formal procedures relating to changes to banking details for employees and creditors should be updated to ensure sufficient controls exist in both substantiating the change request and the changes performed within the Shire's ERP system. Review and update procedures to ensure appropriate segregation of duties and the following matters are appropriately considered, documented and controls are adequate to:</p> <ul style="list-style-type: none"> • Validate the change request and its origin; • Authority exists for the change request; and • Validate and control the changes once completed.

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.11	Electronic Banking Transactions	Process to reduce opportunity for fraudulent activity with electronic banking.	<p>We noted access to the ABA file from the time of generation to the time of upload to the bank is not adequately restricted. We acknowledge the use of EFT Sure to improve security in relation to payments however there is no verification process undertaken to ensure the ABA file is unmodified when uploaded to the bank. The risk of fraudulent manipulation of the ABA file remains despite the use of EFT Sure albeit a fraudulent payment would be required to go to an entity or person registered with EFT Sure. Staff representations noted more robust system controls are being implemented to address this, which is strongly encouraged.</p> <p>Improvement:</p> <p>Progress the improvement of controls to minimise the risk of electronic banking details being fraudulently manipulated through secure storage of ABA banking files. Controls should exist to restrict access to these files, and to detect and prevent any unauthorised changes being made.</p>
7.2.12	Bank Account Authorisations	Ensure only current and appropriate personnel are signatories on bank accounts.	<p>Several council members are listed as signatories to Shire bank accounts. Accounts should be reviewed regularly to ensure they are current and only appropriate personnel should be listed as signatories.</p> <p>Improvement:</p> <p>Council members have no administrative authority and therefore should not be listed as signatories on Shire bank accounts. Signatories for council members should be removed from these accounts.</p>
7.2.13	Stock Control	Process to ensure stock is correctly allocated and monitored as to reduce the potential for theft or misappropriation.	<p>Historically the reconciliation of physical stock to the general ledger has been performed annually, resulting in manual corrections being required for the last annual financial reporting period. While improvements to physical controls have been recently implemented for some stock items, there are limited formal processes to monitor potential erroneous allocations or misuse of stock.</p> <p>Improvement:</p> <p>A risk based approach should be undertaken to determine the frequency of required stocktakes and reconciliations for stock on hand. Reconciliation and monitoring of stock (such as monitoring of fuel used per vehicle) is an important control to help minimise shrinkage, security issues or potential misuse in a timely manner. Develop and implement procedures for the monitoring of stock on hand in an effort to improve opportunities to detect any issues or potential misuse with fuel allocations or other stock in a timely manner.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.14	Revenue Controls at Shire Facilities	Procedures and systems for the collection of revenue and handling of cash at Shire facilities.	<p>Weaknesses in revenue controls at some Shire facilities were noted during our review. We noted some systems and processes are heavily reliant on manual systems and the comprehension of required actions by staff, with limited monitoring and review of records from facilities to reconcile transactions performed through the administration office. We noted the following:</p> <ul style="list-style-type: none"> • Discounts being provided for some items where it was not clear the appropriate level of authority existed for these discounts to be applied. There was no oversight or reporting to the executive to record the discounts for reporting in the annual financial report as required by legislation; • Breakdowns in controls where receipts, invoices and/or banking were not executed in a timely manner; • Incomplete fuel allocation worksheets resulting in potentially erroneous claims of fuel tax credits; • Insufficient support documentation to adequately identify and validate some transactions selected for testing; and • No consistent reporting to management or routine processes relating to outstanding balances. <p>Improvement:</p> <p>Progress the review and development of authorised management procedures to determine practical systems, documentation and controls for the receipt and reconciliation of revenue across all facilities. Procedures should ensure compliance with legislation and associated regulatory requirements under the <i>Local Government Act 1995</i>.</p>
7.2.15	Receipting and Banking	Processes for the accurate receipting of payments made to the Shire.	<p>Evidence of independent review of end of day receipting reports selected for testing was not always recorded.</p> <p>Improvement:</p> <p>Update procedures and controls to ensure an appropriate and regular review process has been undertaken for all end of day receipting activities processed for banking for all Shire facilities. Procedures should include outpost locations to ensure cash collection is monitored, reconciled to receipts and independently reviewed.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.16	Security Controls for Cash Handling	Procedures and systems for the handling of cash at Shire facilities.	<p>Security controls for cash held at various facilities are considered inadequate. We acknowledge the levels of cash being handled were generally low for the periods reviewed during our testing, however some weaknesses in cash handling controls were identified. Controls are not consistently documented to ensure appropriate review and authorisation processes occur in relation to the management and handling of cash by staff for all facilities.</p> <p>Improvement:</p> <p>Continue to ensure access to any cash held is restricted only to authorised personnel through secure storage. Implement appropriate documented procedures and controls for cash maintained by staff including processing of cash receipting. If circumstances exist where large volumes of cash are received, processes should also include reference to insured level of cash to ensure adequate insurance levels are maintained relating to cash.</p>
7.2.17	Petty Cash	Systems and processes to ensure controls are maintained around petty cash.	<p>We did not observe any formal procedures relating to petty cash systems and controls. Controls are not routinely documented to ensure appropriate review and authorisation processes occur in relation to the storage, management and handling of cash by staff.</p> <p>Our testing of petty cash noted breakdowns within the systems and controls described to us:</p> <ul style="list-style-type: none"> • The balance of petty cash reviewed did not reconcile with the recorded transactions at the time of our site visit; and • Evidence of independent review and recording of petty cash being issued was not available for all receipts tested. <p>Improvement:</p> <p>Undertake a review of systems and processes relating to petty cash, to ensure adequate controls exist relating to security of cash held, as well as maintaining and processing of petty cash transactions.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.18	Fees and Charges	Procedures to ensure fees and charges are raised in accordance with adopted schedule of rates and legislation.	<p>Through our limited testing and review of the schedule of fees and charges, we identified new fees and charges approved by Council after adopting the 2024-25 annual budget. The public notice provided for these new fees to be imposed did not align with legislative requirements, in that it was not advertised prior to the introduction of the new fees and charges.</p> <p>Improvement:</p> <p>Review systems and processes to ensure any proposed fees and charges to be imposed during a financial year after the budget has been adopted, are adopted by absolute majority and advertised via local public notice in accordance with section 6.19 of the <i>Local Government Act 1995</i>, prior to the fees and charges being imposed.</p>
7.2.19	Debtors Processes	Controls for raising of invoices and timely collection and recovery of outstanding revenue.	<p>We observed limited formalised processes to controls in relation to the raising of credit notes for sundry debtors. Where limited IT controls exist or where a single individual is responsible for or involved in multiple stages of various processes, there is an increased risk and opportunity for error or misconduct.</p> <p>Limited independent review of invoice batches is undertaken once raised to check for accuracy. We noted limited controls to ensure appropriate segregation of duties or the timely processing of debtor invoices.</p> <p>Improvements:</p> <p>Appropriate segregation of duties relating to processes sundry debtors credit notes should exist and controls documented. If circumstances prevent the full segregation of duties, then procedures and conditions should exist to demonstrate alternate controls in place to reduce associated risks.</p> <p>Review, update and maintain systems and processes for accounts receivable functions to provide system-based controls to assist to minimise the risks of erroneous and/or unauthorised transactions being processed. Procedures should minimally provide for review, verification and authorisation controls.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.20	Overdue Debtors	Timely collection and recovery of outstanding revenue.	<p>We did not observe formalised procedures for the consistent and timely collection of outstanding debtors. Staff representations noted reminders are issued for some debtors, though we did not evidence any further action to follow up and collect monies owed after this task was completed. This could lead to breakdowns in internal controls and may present risks to cash flow management and timely recovery of income.</p> <p>Improvements:</p> <p>Create and document authorised procedures to ensure a transparent and consistent approach is applied to overdue debtors and ensure appropriate resources are available to undertake these procedures.</p>
7.2.21	Rates	Rates are correctly imposed and rate system is properly maintained.	<p>Routine reviews of rate exempt properties as defined by section 6.26(2)(g) of <i>the Local Government Act 1995</i> appear to be undertaken informally during the annual rates run, however no formal controls exist to guide and evidence the review process.</p> <p>Weaknesses were identified in relation to revenue control procedures to communicate required changes to rates property information and valuations. While the number of approvals per annum are currently low, systems should be in place where development or building approvals occur to rateable properties, to ensure timely application of updated rates valuations are obtained to ensure the rate book is current and rates are being correctly received.</p> <p>Through our limited testing of rates, we noted a variance between the rate levy shown on the 2024-25 rate notice and the adopted levy as disclosed in the adopted 2024-25 statutory budget for some rate notices within our sample selection.</p> <p>Improvements:</p> <p>Develop and maintain systems and processes whereby routine reviews are undertaken of rate exempt properties within the Shire, confirming these properties are used exclusively for rate exempt purpose.</p> <p>Review and update systems and processes to ensure updated valuations are obtained where development, building or demolition applications are approved, to assist with ensuring accuracy of the rate book and rates revenue.</p> <p>Update existing systems and procedures to demonstrate appropriate controls and authorisations exist for compliant routine and accurate rating functions, including annual rates billing. Ensure future rates imposed align with the adopted annual budget and comply with legislation.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.22	Outstanding Purchase Orders	Process to ensure invoices are being processed in a timely manner and in accordance with the purchasing policy.	<p>We did not observe any formal procedures relating to the routine monitoring of and clearance of outstanding purchase orders. Reports are produced but are limited with their information to document the status of purchase order. Regular review of outstanding purchase orders should be undertaken to assist with monitoring the value of and status of associated liabilities.</p> <p>Improvement:</p> <p>Regular review of outstanding purchase orders should be undertaken to assist with monitoring the value of and status of associated liabilities. Establish procedures to include routine review of the status of outstanding purchase orders. Ensure any controls developed are routinely and consistently applied.</p>
7.2.23	Procurement	Procedures for the procurement of goods or services.	<p>Through our limited testing of payments, instances were noted where:</p> <ul style="list-style-type: none"> The purchase orders did not pre-date the invoice to which they were assigned; Purchase orders did not include an assigned amount; Purchase orders were not certified by both the preparer and authoriser; and The required number of quotations were not always sought, or appropriate documentation maintained to support the absence of quotations required. <p>Improvements:</p> <p>Where purchasing activities have not complied with the purchasing policy, such as where a purchase pre-dates a purchase order, these instances should be documented, reviewed and authorised to demonstrate controls have been developed to comply and ensure the purchasing policy has been adhered to.</p> <p>Values should be assigned to all purchase orders to ensure purchasing authorisations and policy requirements have been adhered to and controls developed to prevent unauthorised changes being applied after purchase orders have been approved.</p> <p>Appropriate segregation of duties relating to the requisitioning, approval and authorisation of procurement related activities should exist. If circumstances prevent the full segregation of duties then procedures should exist to demonstrate alternate controls in place to reduce associated risks.</p> <p>All procurement of goods or services should be undertaken in accordance with legislative requirements, the purchasing policy and authorised CEO procedures.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.24	Corporate Transaction Cards	Systems and processes to control use of Corporate Transaction Cards held.	<p>Signed agreements for all corporate transaction cards were not available for our review as required by policy A.2.6.</p> <p>Our limited testing noted instances where tax invoices and support documentation for some credit card transactions were not available for review.</p> <p>We also noted instances where corporate transaction card reconciliations were not fully completed by the card holder and/or reviewed by an independent more senior member of staff.</p> <p>Improvements:</p> <p>Ensure agreements are signed by all corporate transaction card holders to comply with Policy A.2.6 Corporate Transaction Cards.</p> <p>Update procedures to require cardholders to review and certify expenses incurred on their credit cards each month. Maintain and regularly review these controls and ensure staff responsible for processing of credit card transactions are appropriately educated with approved systems and processes.</p> <p>Robust control and review processes should exist to minimise the risk of unauthorised purchases occurring and for compliance with taxation requirements and legislation etc. Procedures should provide to ensure all payments made by transaction cards are accompanied by appropriate tax invoices or other documentation.</p>
7.2.25	Contract Management	To provide clear documentation of key contract / agreement information entered into with third parties by the Shire.	<p>Our testing and staff representations noted formalised and duly executed contracts detailing agreed service levels were not always prepared at the time of engaging contractors. Whilst we noted management detection of control weaknesses with some contract arrangements, the absence of formal documentation has the potential to limit controls relating to cost or performance management, as well as minimum service levels for works and/or services performed.</p> <p>Improvement:</p> <p>Formalise and maintain systems and processes to provide for higher level controls and oversight of contracts entered into with third parties by the Shire. Agreements should be dually executed to ensure contract obligations are understood and met by both parties.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.26	Grants Management	Controls for the effective management of grants, compliance with conditions imposed by funding bodies and compliance with AASB standards.	<p>We noted some documented procedures exist to support processes and controls in respect to:</p> <ul style="list-style-type: none"> • Application of grants; • Acquittal of grants; • Compliance with grant conditions; and • Grant governance and administration arrangements. <p>Where grants are not effectively managed, there is a risk funds may be returned due to poor performance or missed opportunities in the future. In circumstances where controls are not effective for grant application processes, unbudgeted and unauthorised financial commitments may be undertaken on behalf of the Shire. Staff representations indicate existing systems are being developed further and formalised. Progression of this initiative is encouraged.</p> <p>Improvement:</p> <p>Progress the update of, and maintain, procedures to consider the need for grant programs, whether relevant factors and risks are thoroughly analysed and assessed and appropriate options for delivery are considered prior to applying for grants to ensure grant objectives are clearly defined. Systems should include controls for the monitoring of grants with funding conditions, acquittal processes and recording of liabilities in line with the AASB standards. Incomplete consideration of these factors may result in non-compliance with accounting standards and effective delivery of the Shire's grant programs.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.27	Record Keeping Practices	To demonstrate compliance of record keeping systems and practices with legislative requirements.	<p>Based on our enquiries with staff, electronic records are stored in various locations such as shared drives, rather than the Shire's electronic document and records management system (EDRMS). Where compliance with required record keeping controls is low, this may increase risks where information may become compromised where deletions, loss and compromised security or confidentiality of records may occur.</p> <p>Upon inspection of record storage areas for hard copy records held by the Shire, measures to consider risks such as fire suppression were not evident. Although the overall impact of a record loss as documented in the Shire's approved Record Keeping Plan is listed as low, additional risk assessments may assist with demonstrating risks are being appropriately managed.</p> <p>Regular refresher training for the use of the records system is not currently in place to support and direct staff to the appropriate procedures to save records in accordance with the Shire's record keeping plans and policies. This may increase risks associated with compliance with required record keeping controls. Where compliance with required controls is low, information may become compromised in that deletions, loss and compromised security or confidentiality of records may occur. It was noted improvements to this process are being implemented through updated HR procedures, this is encouraged to progress.</p> <p>Improvements:</p> <p>Review, update and communicate procedures for the record keeping practices and enforce individual accountability for compliance with established procedures.</p> <p>Review systems and processes through a risk based approach when undertaking review of the Record Keeping Plan. This should include planned implementation of any improvements noted within the plan, self-evaluated improvements and any actions noted by the State Records Office.</p> <p>Develop regular training to be undertaken by all staff with financial record keeping responsibilities to ensure a consistent and appropriate usage across the organisation.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.28	Overhead & Administration Allocations	To allocate indirect costs in a practical and efficient manner.	<p>A formal process to determine the allocation of indirect costs for plant or public works overheads was not available for our review. From staff representations and examination of accounts, current allocation rates appear to be based on historical estimates, and a calculation method to support the allocation is yet to be developed. Management periodically monitor unallocated indirect costs to undertake corrective adjustments where required. These are performed May 2025.</p> <p>We note administration overheads are allocated into public works overheads. Whilst this is generally acceptable, the on allocation of the public works overheads to capital projects results in the capitalisation of administration overheads. AASB 116 Property, plant and equipment does not allow for the inclusion of administration costs as part of the cost of property, plant or equipment.</p> <p>Improvements:</p> <p>Undertake a review of activity based costings to support calculation of overhead and administration allocations. Routine review and monitoring of indirect costs should be maintained for accuracy and compliance in financial reporting of works programs.</p> <p>Routine reviews of cost reallocations should be undertaken to ensure cost reallocations are appropriate and administrations costs are not being indirectly capitalised as property, plant and equipment.</p>
7.2.29	Annual Report	Ensure the annual report contains all information required by legislation, is accepted by Council and published to the local government website as required.	<p>The 2023-24 annual report did not include all information required by legislation, in that remuneration paid or provided to the CEO during the financial year was not separately disclosed to other required employee remuneration information.</p> <p>Improvement:</p> <p>Ensure future annual reports include all information required by legislation.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.2.30	Report on Council Member Training	Report detailing training completed by council members each financial year as required by <i>Local Government Act 1995</i> .	<p>The Shire's report on training completed by council members during the 2023-24 financial year was published within statutory timeframes on the official local government website as required. The information contained within the report indicates some council members may not have completed mandatory training within required timeframes.</p> <p>Improvement:</p> <p>Review and update systems and processes to facilitate and maintain the completion of mandatory training by council members as required by Section 5.127 of the <i>Local Government Act 1995</i>.</p>

7.0 Framework Implementation (Continued)

7.3 Human Resource Management and Practices

A number of components constitute the shire's human resource management practices and form an essential element of risk management, internal control and legislative compliance. Each of these elements is examined in the table below.

	Component	Purpose / Goal	Matters Identified / Improvements
7.3.1	Employee Appointment Procedures	Procedures to ensure appointment of staff are appropriately authorised, and onboarding processes are consistently and routinely applied.	<p>Recent improvements to documented procedures described to us, to support onboarding processes for new staff appear appropriate. Staff representations in the course of our review noted conflicts of interest are considered in recruitment processes, though a declaration is not required to be undertaken by interviewers on an interview panel.</p> <p>Improvement:</p> <p>Include the requirement to complete conflict of interest declarations by all members of an interview panel to promote fair and unbiased processes being undertaken in recruitment processes. These declarations may assist with appropriate risk management considerations being applied where an actual or perceived conflict of interest may exist through human resource management practices.</p>
7.3.2	Staff Contracts and Employee Files	To provide a documented record of the terms and conditions of each employee's contract of employment.	<p>Our testing noted a breakdown in controls where an employee file had not been created / maintained for an employee. Documentation and signed paperwork had not been supplied for recording and processing as required by onboarding procedures. This may limit the effectiveness of intended controls.</p> <p>Improvement:</p> <p>Review and update systems and procedures to ensure personnel files are reconciled with appropriate documentation relating to conditions of employment, remuneration, roles and responsibilities (including duly executed contracts). We observed this process had commenced at the time of our review, and we strongly encourage the continuation and completion of this process.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.3.3	Payroll Processing, Exception Reporting, Authorisation and Employee Masterfile Setup	Systems and controls to allow for appropriate review of fortnightly payroll and approval of changes to employee details.	<p>Through our limited testing, we noted breakdowns in systems and controls relating to payroll processing, authorisation and the setup of employee details. We noted the following matters in particular:</p> <ul style="list-style-type: none"> The officers responsible for processing and reviewing payroll are tasked with review and capture of employee entitlements, allowances, deductions, etc. Reliance is placed on these officers to remember individual details and identify any errors when reviewing payroll reports for authorisation for payment; While testing the calculation of selected employee final / termination pays, evidence and appropriate documentation to support the calculation, review and authorisation of the final payment was not available for all samples selected; and Payments to an employee did not agree to employment contract and other authorised correspondence on the employee's file. <p>Improvement:</p> <p>Update, review and implement procedures and controls for the accurate processing, and authorisation, of payroll each fortnight. Details for each employee should be reviewed against individual employment contracts to capture allowances, deductions, entitlements etc, into a master list, with appropriate review and authorisation for changes. All required reports should be presented for review and authorisation each fortnight to minimise the risk of fraud, errors and omissions not being detected.</p>
7.3.4	Time Records	To provide a record of hours worked by staff.	<p>Through review of payroll processes, we identified instances where timesheets had not been prepared or signed by an employee and where an employee's timesheet had not been reviewed and authorised by a more senior officer prior to the time the payroll was processed. No supporting documentation was available to explain why the timesheet had not been reviewed and authorised. This limits intended controls, as the absence of time records may present difficulties to support the resolution of any future queries (audit, employee pay disputes etc).</p> <p>Improvement:</p> <p>Time records should be completed by all staff, authorised by a more senior officer, and maintained with payroll reports for future reference where required. Payroll should be processed against the timesheets in accordance with the employees' contract of employment.</p>

7.0 Framework Implementation (Continued)

	Component	Purpose / Goal	Matters Identified / Improvements
7.3.5	Payroll Audit Trails	Procedure to allow for appropriate review and approval of changes made within the payroll system.	<p>Limited review of changes made to employee master file and parameters is currently undertaken when each payroll is processed. Audit trail reports are produced monthly, however independent reviews are not undertaken with each payroll to ensure bank account details have not been altered or manipulated without prior verification and authorisation.</p> <hr/> <p>Improvement:</p> <p>Procedures to minimise risk of erroneous or unauthorised changes to employee details should be implemented. Regular reviews of software audit trails is one form of control and should be undertaken as a minimum. Where possible, segregation of duties should exist where those responsible for processing payroll transactions are unable to make changes to employee master file. Payroll exception reporting and review of audit trails should be undertaken to capture anomalies or unauthorised changes.</p>
7.3.6	Staff Training	To ensure staff have access to ongoing and appropriate training.	<p>Planned and required staff training needs for employees are currently identified and recorded in a training matrix for some operational areas/departments. Further value from current practices can be added through refining these systems toward a more formal required staff training structure, in the form of a central training matrix, applied throughout the organisation.</p> <hr/> <p>Improvement:</p> <p>Refine the current staff training matrix to identify staff training needs relevant to their role, ensuring it is co-ordinated across the organisation and monitors currency of required licences and qualifications.</p>
7.3.7	Performance Reviews	Framework to provide effective communication between an employee and employer to measure performance, identify training needs and improve effectiveness and efficiency in the workplace.	<p>Through staff representations, we noted inconsistent practices for employee performance reviews, with limited evidence to support periodic reviews occurring for all employees.</p> <hr/> <p>Improvement:</p> <p>Implement processes and procedures to facilitate annual reviews for performance of all employees, as required by legislation, with appropriate evidence of these reviews consistently recorded.</p>

7.0 Framework Implementation (Continued)

7.4 Insurance

At present, the Manager Business Services annually reviews the completeness of insurance, which is presented to the Chief Executive Officer for final review. Discussions are also held with relevant departmental personnel and the insurers annually and adjustments to policies and insurance levels made as considered appropriate. The insurance values of buildings, plant and equipment are based on the three to five yearly valuations of building assets undertaken by registered valuers.

Component	Purpose / Goal	Matters Noted / Improvements
7.4.1 Contractor Insurance	Insurance cover maintained by contractors for damage caused when undertaking works for the Shire.	Contractors' insurances are not always assessed prior to award of contracts in all cases. Reliance is placed on contract managers to ensure copies of insurance are provided. We noted updates to systems to record this information has commenced. Improvement: To help ensure all contractors have the relevant licences and have adequate insurance cover for the works they undertake for the Shire, procedures should be developed, and records maintained to ensure copies of contractor's insurance are obtained and held on file prior to award of contracts and they remain current.
7.4.2 Events Insurance	Insurance cover maintained by community groups for when holding events on Shire property.	Community groups' insurances are not always assessed prior to events being held on Shire property. Reliance is placed on event organisers to ensure copies of insurances are provided. Improvement: To help ensure all events held on Shire property have relevant and adequate insurance cover, procedures should be developed, and records maintained to ensure current insurances are in place.

7.0 Framework Implementation (Continued)

Component	Purpose / Goal	Matters Noted / Improvements
7.4.3 Insurance Claims	Systems and processes to provide high level monitoring of risks and to ensure controls are maintained prior to lodging insurance claims.	<p>Processes to report potential insurance claims are not formalised and may have resulted in an unreported / unsubmitted claim to insurers.</p> <p>We noted in the course of our review, there is currently no formal requirement to report on the status/ action of insurance claims made by and against and by the Shire. The staff member tasked with preparing initial paperwork for claims may benefit from a recording system to assist with monitoring and tracking pending claims, as insurers will generally manage many components of the claims process. This may assist with monitoring and evaluation of pending insurance claims periodically by the executive leadership team.</p> <p>Improvements:</p> <p>Review systems and processes relating to insurance claims to ensure they are appropriately reported, reviewed and authorised prior to being lodged with insurers for processing.</p> <p>Review systems and processes relating to insurance claims to formalise and maintain an insurance claims register to provide for high level monitoring and management of insurance claims.</p>

8.0 Framework Evaluation

Developing and implementing systems and procedures for risk management, legislative compliance and internal controls within a local government can be a time consuming and expensive exercise with the potential to divert resources away from direct services. Considering the level of investment necessary to establish these systems, actions to monitor their effectiveness are an essential practice.

Over time, the relevancy of established controls may change, their purpose may be forgotten, or technology may offer a more efficient or effective way to achieve the initial goal. For these reasons, formal review procedures are required to ensure the resources applied to maintaining these systems, practices and controls are done so in the most efficient way.

Evidence of the monitoring of risk management, internal controls and legislative compliance is sourced from Minutes of Meetings, Registers of Disclosures and reports reviewed.

8.1 Council and Audit and Risk Committee

Regular monthly financial statements and lists of payments, made in the intervening period between each meeting, have been presented to the Council for review, as required by legislation. This provides the basis for high level oversight of the expenditure transactions of the organisation.

	Component	Purpose / Goal	Matters Noted / Improvements
8.1.1	Council and Committee Minutes	Official record of proceedings and decisions.	<p>Some officer reports presented for consideration at Council meetings noted incorrect statutory compliance references within the agenda reports. Although the instances we noted were effectively carried by an absolute majority of Council, incorrect references have the potential to contribute to non-compliant decisions where reliance is based upon the information stated.</p> <p>Improvement:</p> <p>Update systems and controls for agenda items to ensure correct statutory voting requirements are included to allow council members to understand the legislative environment relating to the item being considered and minimise potential occurrences where non compliant decisions may occur.</p>
8.1.2	List of Payments	List of payments presented to Council at each meeting in accordance with legislative requirements.	<p>The list of payments discloses a high level of detail of invoices being paid, rather than just the information required by legislation. Public provisions of this level of detail increases the risk of IT related fraud and may result in disclosure of confidential commercial information.</p> <p>Improvement:</p> <p>The list of payments made by the CEO under delegated authority should be presented to Council with only the minimum information required by legislation.</p>

8.0 Framework Evaluation (Continued)

8.2 Strategic and Operational Registers

A number of registers are maintained by the shire. The table below details areas for possible improvement in relation to these registers.

Register		Purpose / Goal	Matters Identified / Improvements
8.2.1	Tender Register	Statutory register of tenders called.	<p>At the time of our review, the tender register had not published on the official local government website details of all tenders called as required by Regulation 17 of the <i>Local Government (Functions and General) Regulations 1996</i>.</p> <p>Improvement:</p> <p>Review and update controls relating to maintenance of the tender register, ensuring it contains information required to comply with regulation 16 & 17 of the <i>Local Government (Functions and General) Regulations 1996</i> and is published on the official local government website as required by legislation.</p>
8.2.2	Contracts Register	Provide a record of contracts entered into by the Shire.	<p>While contracts are generally managed through the record keeping system, a formal contract register has not yet been established to provide consistent information detailing the status of all contracts held by the Shire.</p> <p>Improvement:</p> <p>Maintain a register to record details of all contracts (current and expired) and their status in a form to assist with ensuring contracts are monitored and actioned as required and reflecting the value of the contracts.</p>
8.2.3	Grants Register	Register of grants to provide high level monitoring of compliance with grant conditions.	<p>A register of grants being managed by the Shire was not available for our review, however we noted this is currently being developed. Understanding the current status of grants (as well as the number of grants currently being managed by the Shire) may assist in assessing the risks of undertaking additional programs, performance with current programs (e.g. where programs are not efficiently delivered) and detecting any issues or non compliance in a timely manner for appropriate action.</p> <p>Improvement:</p> <p>Progress the development of a register of grants to include controls for the monitoring of grants with funding conditions and acquittal processes, as well as to evidence the routine review of status, compliance and performance of grants being managed by the Shire.</p>

8.0 Framework Evaluation (Continued)

	Register	Purpose / Goal	Matters Identified / Improvements
8.2.4	Swimming Pool Register	Register of inspections undertaken.	<p>A listing of inspections of private swimming pools within the district has been recently developed, although it was noted some routine inspections are currently overdue. We noted management have allocated additional resources to undertake the required inspections.</p> <p>Improvement:</p> <p>Update systems and processes to ensure routine monitoring and review of the register occurs for future private swimming pool inspections to be undertaken within required timeframes.</p>
8.2.5	Regulatory Health Inspection Register	Register of regulatory inspections undertaken.	<p>A register of health inspections undertaken was not available for our review. Staff representations noted this is currently under development.</p> <p>Improvement:</p> <p>Maintain a register to detail a central record of health inspections undertaken, registered premises within the district, and to ensure inspections are undertaken within required timeframes.</p>
8.2.6	Portable and Attractive Items Register	Register to maintain listing of portable / desirable assets as required by <i>Local Government (Financial Management) Regulations 1996</i> .	<p>A listing of portable and attractive items is kept as required by the <i>Local Government (Financial Management) Regulations 1996</i>, however we noted updates to the register have not been routinely applied.</p> <p>Improvement:</p> <p>Update systems and processes to update the portable and attractive asset register when items are purchased and to perform a full stocktake to update the register. Any removals should be appropriately authorised. Consider increasing the frequency of stocktakes to be in line with the Shire's risk appetite for all non-consumable assets susceptible to theft or loss to improve controls of portable and attractive items.</p>

8.3 Annual Compliance Audit Returns (CAR)

Returns have been completed on a self-assessment basis and approved by Council each year. The CAR was completed by independent consultants for the 2022, 2023 and 2024 return periods. Non compliances noted in the returns were commented on within the returns to explain to the Audit Committee and to Council actions to address matters identified.

8.4 Complaint Handling

Community complaints are received by administration staff, recorded in shire's records management system and assigned to the relevant department to address. Responsibility for the routine follow up of complaints to ensure they have been adequately addressed is to be monitored through routine monthly reporting to the CEO on the status of complaints received.



8.0 Framework Evaluation (Continued)

8.5 Audit Practices

The 2021/22, 2022/23 and 2023/24 reporting periods were audited by the Office of the Auditor General (OAG) using third party auditors.

The table below details areas for possible improvement in relation to audit practices.

	Component	Purpose / Goal	Matters Noted / Improvements
8.5.1	Internal Audit	Internal audit monitors the level of compliance with internal procedures and process along with assessing the appropriateness of these procedures.	<p>Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken.</p> <p>Improvement:</p> <p>We suggest as the level of documented procedures increase, an expanded internal audit function to confirm adherence to documented policies and procedures may be required as recommended by the OAG in their report to Parliament on the Audit Results Report - Local Government 2023-24 Financial Audit Results.</p>
8.5.2	Work Health Safety (WHS) Audit	Review of work health and safety procedures.	<p>An WHS audit was performed in 2023 by an independent party, resulting in a number of recommendations. The report notes a further review was to be undertaken in twelve months. At the time of our review, the WHS systems had not yet undergone further review. Staff representations noted consultants had been engaged to be perform the review prior to the end of 2024-25.</p> <p>Improvement:</p> <p>Progress the implementation of previously identified WHS matter and the scheduled WHS audit, ensuring subsequent actions and matters identified through the audit are adequately addressed.</p>

8.6 Review required to be undertaken by the CEO

The CEO is required to undertake reviews of systems and procedures of the local government. We noted not all recommendations from the prior review have not yet been fully implemented. These recommendations have been included within this report.

9.0 Other Matters

Disclaimer

Since the service provided in terms of this engagement comprise an advisory engagement and is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management in undertaking the consulting engagement. Accordingly, we do not express an audit opinion or a review conclusion to convey assurance for the service/s performed within our report.

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Appendix A Financial Management Systems Review

The following assessments were undertaken to evaluate the appropriateness and effectiveness of financial management system controls. Where we were unable to examine systems and procedures, comment has been provided throughout our report.

System	Description
Bank reconciliation and petty cash management	Examination of procedures and review of maintenance and management practices undertaken by staff.
Trust funds	Examination of trust funds to determine proper accountability in the shire's financial management system and compliance with regulatory requirements.
Receipts and receivables	Examination of end of day banking procedures to determine if they were adequate in ensuring cash collection is being recorded and allocated properly to the general ledger. The receivables system including raising of invoices was also reviewed with limited testing in respect to allocation/posting.
Rates	<p>The shire's rating procedures were examined to determine if they were adequate in ensuring rates were being imposed or raised correctly. This also included inspection of the rate record, rate notices, instalment notices, valuation reconciliations and general ledger. We randomly selected and tested rate notices which included:</p> <ul style="list-style-type: none"> • sighting the notices; • re-performing the calculations; • ascertaining whether the valuations applied agree to Landgate's valuation roll/report and rates per dollar imposed are as per adopted budget; • ensuring the rate system is properly updated; and • checking proper posting to the general ledger.
Purchases, payments and payables (including purchase orders)	Random selection of payment transactions to determine whether purchases were authorised/budgeted and payments were supported, certified/authorised and correctly allocated. The shire's purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.
Payroll	<p>A sample of employees were randomly selected from pay runs during the reporting period and detailed testing of each employee's pay was performed to help ensure:</p> <ul style="list-style-type: none"> • the employee existed; • the correct rate of pay was used; • non-statutory deduction authorities are on hand; • time sheets were properly completed and authorised; • hours worked were properly authorised; and • allocations were reasonable and correctly posted. <p>The shire's payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries are properly processed and payments are properly controlled.</p>

Appendix A Financial Management Systems Review (Continued)

System	Description
Transaction card procedures	A review of the shire's transaction card procedures was performed to determine if adequate controls were in place. We randomly selected and tested credit card transactions to determine whether they are legitimate and usual in the context of the shire's operations. This included:
Fixed assets (including depreciation, acquisition, and disposal of property)	<p>The fixed assets system including controls over acquisition and disposal of assets, updating of the fixed assets register, depreciation of fixed assets and reconciliation of the fixed assets register to the general ledger was examined. A sample of asset additions and disposals were judgmentally selected, and testing performed to ensure:</p> <ul style="list-style-type: none"> • the tax invoices existed; • correct posting to the general ledger; • fixed assets register was promptly updated; and • classification of assets was correct. <p>In addition, a sample of assets were judgmentally selected and testing performed to ensure the depreciation rates used are in line with the shire's policy.</p>
Cost and administration allocation	The shire's cost and administration allocation system was examined to determine if indirect costs have been properly reallocated to various jobs/programs. This included review of the allocation basis and rates used to ensure they are appropriate and regularly reviewed.
Financial reports controls	The format of the annual report, annual financial report and monthly financial reports were reviewed for compliance with legislative requirements.
Budget and budget review	The 2024-25 budget document and documents surrounding budget adoption were reviewed to ensure compliance with regulatory requirements.
Borrowings	Reconciliation of borrowings to the WATC loan schedules were examined (where applicable).
Inventory	Inventory reconciliations and stock take procedures were examined.

Appendix B Council Policies Examined

The Council Policies examined as part of the review were as follows:

Policy Topic

(A) ADMINISTRATION	
GENERAL ADMINISTRATION	
A.1.1	Chambers
A.1.2	Legal Representation
A.1.3	Meetings of Council – Guest Speakers
A.1.4	Execution of Documents
A.1.5	External Complaints Management
A.1.6	Citizenship Ceremony
A.1.7	Recordkeeping Policy
A.1.8	Legislative Compliance
A.1.9	Internal Control
A.1.10	Approvals at Short Notice
FINANCE	
A.2.1	Financial Governance
A.2.2	Borrowing Management
A.2.3	Rating
A.2.4	Rating Exemption
A.2.5	Investments
A.2.6	Corporate Transaction Cards
A.2.7	Purchasing Policy
A.2.8	Rates Recovery
A.2.9	Asset Management Policy
A.2.10	Risk Management Policy
A.2.11	Regional Price Preference/ Buy Local Policy
A.2.12	Financial Hardship
A.2.13	Community Grant Policy
HUMAN RESOURCES	
A.3.1	Gratuity Payments
A.3.2	Information and Communication Technology
A.3.3	Strategic Work, Health and Safety (WHS)
A.3.4	Temporary Employment or Appointment of a CEO
A.3.5	Superannuation
A.3.6	Public Interest Disclosure
A.3.7	Standards for CEO Recruitment, Performance and Termination

Appendix B Council Policies Examined (Continued)

(C) COMMUNITY SERVICES

C.4.1 Museum Collections Policy

C.4.2 Ageing in Place Village

(M) MEMBERS

M.5.1 Events – Council Members' and CEO Attendance and Rep.

M.5.2 Conferences – Members' Travel and Accommodation Expenses

M.5.3 Public Question Time

M.5.4 Elected Member Mandatory and Ongoing Professional Development

(T) TECHNICAL SERVICES

T.6.1 Building Control – Relocated Dwellings

T.6.2 Conditions for Surface Clearing and Drilling Activities within the Leonora Townsite

Appendix C Plans Examined

The Plans examined as part of the review were as follows:

Plan	Status
Code of Conduct - Elected Members, Committees and Candidates	Reviewed February 2021
Code of Conduct - Staff, Volunteers	Reviewed June 2024
Leonora Local Emergency Management Arrangements	Reviewed 30 January 2023
Leonora Aerodrome Emergency Plan	Reviewed 16 October 2024
Annual Report	2023-24
Strategic Community Plan & Corporate Business Plan (Plan for the Future)	Reviewed 16 April 2024
Strategic Resource Plan	2022-2037
Shire of Leonora – ICT Strategic Plan	4 August 2024
Recordkeeping Plan 2018027/1	Reviewed by SRO 7 June 2024

Appendix D Strategic and Operational Registers Examined

The registers examined as part of the review were as follows:

Register
Delegation Register
Tender Register
Cemeteries Register
Financial Interest Register
Gifts Register
Notifiable Gift Register
Complaints Register
Risk Register
Elected Member Training Register
Portable and Attractive Items Register

Appendix E Operational Guidelines

Risk Management

The internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

- *Reviewing whether the local government has an effective risk management system and material operating risks to the local government are appropriately considered;*
- *Reviewing whether the local government has a current and effective Business Continuity Plan (including disaster recovery) which is tested from time to time;*
- *Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas:*
 - *potential non-compliance with legislation, regulations and standards and local government's policies*
 - *important accounting judgements or estimates prove to be wrong*
 - *litigation and claims*
 - *misconduct, fraud and theft*
 - *significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government*
- *Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure identified risks are monitored and new risks are identified, mitigated and reported;*
- *Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;*
- *Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;*
- *Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;*
- *Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;*
- *Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment; and*
- *Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.*

Legislative Compliance

'The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- a) *Monitoring compliance with legislation and regulations*
- b) *Reviewing the annual Compliance Audit Return and reporting to Council the results of that review*



Appendix E Operational Guidelines (Continued)

Legislative Compliance (continued)

- c) Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary*
- d) Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints*
- e) Obtaining assurance that adverse trends are identified and review management's Plans to deal with these*
- f) Reviewing management disclosures in financial reports of the effect of significant compliance issues*
- g) Reviewing whether the internal and / or external auditors have regard to compliance and ethics risks in the development of their Audit Plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee*
- h) Considering the internal auditor's role in assessing compliance and ethics risks in their Plan;*
- i) Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements*
- j) Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest*

Internal Controls

'Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

An effective and transparent internal control environment is built on the following key areas:

- a) integrity and ethics;*
- b) policies and delegated authority;*
- c) levels of responsibilities and authorities;*
- d) audit practices;*
- e) information system access and security;*
- f) management operating style; and*
- g) human resource management and practices.*

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

Appendix E Operational Guidelines (Continued)

Internal Controls (continued)

Aspects of an effective control framework will include:

- a) delegation of authority;*
- b) documented policies and procedures;*
- c) trained and qualified employees;*
- d) system controls;*
- e) effective Policy and process review;*
- f) regular internal audits*
- g) documentation of risk identification and assessment; and*
- h) regular liaison with auditor and legal advisors.*

The following are examples of controls that are typically reviewed:

- a) separation of roles and functions, processing and authorisation;*
- b) control of approval of documents, letters and financial records;*
- c) comparison of internal data with other or external sources of information;*
- d) limit of direct physical access to assets and records;*
- e) control of computer applications and information system standards;*
- f) limit access to make changes in data files and systems;*
- g) regular maintenance and review of financial control accounts and trial balances;*
- h) comparison and analysis of financial results with budgeted amounts;*
- i) the arithmetical accuracy and content of records;*
- j) report, review and approval of financial payments and reconciliations; and*
- k) comparison of the result of physical cash and inventory counts with accounting records.*

Appendix F Improvements Identified

Risk Area	Prioritised Action Required
Implementation – Strategic and Operational Plans	7.1.3 ICT Disaster Recovery Plan
	7.1.4 ICT Strategic Plan
Implementation – Operational and Financial Procedures	7.2.3 Evidencing Routine Reviews, Authorisations and Approvals
	7.2.7 ICT Security
	7.2.9 General Journals
	7.2.10 Changes to Banking Details
	7.2.11 Electronic Banking Transactions
	7.2.12 Bank Account Authorisations
	7.2.14 Revenue Controls at Shire Facilities
	7.2.15 Security Controls for Cash Handling
	7.2.20 Rates
	7.2.22 Procurement
Implementation – Human Resource Management and Practices	7.3.2 Staff Contracts and Employee Files
	7.3.3 Payroll Processing, Exception Reporting, Authorisation and Employee Masterfile Setup
	7.3.4 Time Records
	7.3.5 Payroll Audit Trails
Implementation – Insurance	7.4.2 Insurance Claims

Appendix F Improvements Identified (Continued)

Risk Area	Planned Action Required
Design – Policies	6.2.1 A.2.6 Corporate Transaction Cards
	6.2.2 C.4.2 Ageing in Place Village
	6.2.3 General Policy Actions
Implementation – Strategic and Operational Plans	7.1.1 Business Continuity / Disaster Recovery Plan
	7.1.2 Evacuation Plans
	7.1.4 ICT Strategic Plan
Implementation – Operational and Financial Procedures	7.2.1 Operational Procedures
	7.2.2 Checklists & Workflow Diagrams
	7.2.4 Segregation of Duties and Internal Controls
	7.2.5 Access to Shire Facilities
	7.2.6 ICT User Access
	7.2.8 Balance Sheet Reconciliations
	7.2.9 General Journals
	7.2.13 Stock Control
	7.2.15 Receipting and Banking
	7.2.16 Petty Cash
	7.2.17 Fees and Charges
	7.2.18 Debtors Processes
	7.2.19 Overdue Debtors
	7.2.20 Rates
	7.2.21 Outstanding Purchase Orders
	7.2.23 Corporate Transaction Cards
	7.2.24 Contract Management
	7.2.25 Grants Management
	7.2.26 Record Keeping Practices
	7.2.27 Overhead & Administration Allocations
	7.2.28 Annual Report
	7.2.29 Report on Council Member Training
Implementation – Human Resource Management and Practices	7.3.1 Employee Appointment Procedures
	7.3.6 Staff Training
	7.3.7 Performance Reviews
Implementation – Insurance	7.4.1 Contractor Insurance
	7.4.2 Insurance Claims
	7.4.3 Events Insurance

Appendix F Improvements Identified (Continued)

Risk Area	Planned Action Required
Evaluation – Council and Audit and Risk Committee	8.1.1 Council and Committee Minutes
	8.1.2 List of Payments
Evaluation – Strategic and Operational Registers	8.2.1 Tender Register
	8.2.3 Contracts Register
	8.2.4 Grants Register
	8.2.5 Swimming Pool Register
	8.2.6 Regulatory Health Inspection Register
	8.2.7 Portable and Attractive Items Register
Evaluation – Audit Practices	8.5.1 Internal Audit
	8.5.2 Work Health Safety (WHS) Audit

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MOORE

10.0 REPORTS**10.2 CHIEF EXECUTIVE OFFICER REPORTS****10.2.(F) AUDIT AND RISK COMMITTEE CHAIR**

SUBMISSION TO: Ordinary Council Meeting
Meeting Date: 17th June 2025

AGENDA REFERENCE: 10.2.(F) JUN 25

SUBJECT: Audit and Risk Committee Chair

LOCATION/ADDRESS: NA

NAME OF APPLICANT: NA

FILE REFERENCE: Council

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Ty Matson

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 13th June 2025

SUPPORTING DOCUMENTS: Nil

BACKGROUND

The purpose of this report is to appoint a Presiding Member of the Audit and Risk Committee by absolute majority.

Section 5.12 of the Local Government Act has now been amended such that the local government (that is, not the committee) must appoint by absolute majority a member of a committee to be presiding member of that committee.

This appointment must be made no later than 1 July 2025 pursuant to Schedule 9.3 (Transitional Provisions) cl 67 of the Act.

After the 2025 Local Government elections all committees must be re-established and this procedure will once again apply.

As Cr Craig is the current presiding member of the committee and as no other statutory issues have arisen that would require review, Cr Craig's position of presiding member should now be confirmed in accordance with the amended section 5.12.

Further, Section 7.1A (relating to the creation of the Audit Committee) now requires that the committee be called the Audit, Risk and Improvement Committee.

STAKEHOLDER ENGAGEMENT

External consultation has occurred with WALGA, LGPro and Moore Australia.

STATUTORY ENVIRONMENT

Local Government Act 1995 (as amended)

Sections 5.12, 7.1A and Schedule 9.3 (Transitional Provisions) apply.

POLICY IMPLICATIONS

There are no Policy Implications.

FINANCIAL IMPLICATIONS

There are no financial implications

STRATEGIC IMPLICATIONS

There are no identified strategic implications as a result of the recommendation.

RISK MANAGEMENT

Applying the Council's Risk Management matrix, should the statutory process required not be followed there is a minor risk of reputational damage. As it is unlikely that the Council would ignore the statutory process there is a low overall consequence. However, should the officer's recommendation not be applied, the Council will be in contravention of Section 5.12 from 1 July 2026.

RECOMMENDATIONS

1. That Council:
 - (a) Pursuant to Section 7.1A of the Local Government Act 1995 the name of the Audit and Risk Committee' be amended to 'Audit, Risk and Improvement Committee'
 - (b) Appoint Cr Craig as Presiding Member of the Audit, Risk and Improvement Committee.

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Chief Executive Officer

10.0 REPORTS**10.3 MANAGER OF BUSINESS SERVICES****10.3.(A) PROPOSED FEES AND CHARGES 2025/2026**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.3.(A) JUN 25
SUBJECT:	Proposed Fees and Charges 2025/2026
LOCATION/ADDRESS:	Leonora
NAME OF APPLICANT:	N/A
FILE REFERENCE:	1.6
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Kiara Lord
OFFICER:	Manager Business Services
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	1. Schedule of Fees and Charges 2025/2026 ↓

PURPOSE

To consider and adopt the Shire's proposed Fees and Charges for the 2025/2026 financial year.

BACKGROUND

Each year, Council reviews the fees and charges to set an appropriate charge for services provided. The fees and charges reflect the resources required to deliver Council's services and are set in accordance with current legislation.

For the 2025/2026 financial year, it is proposed that the draft 2025-26 Schedule of Fees and Charges as detailed in attachment 1 is considered and adopted prior to the annual budget. This process will allow the changes to the fees and charges to be implemented from 1 July, 2025.

COMMENT

Subdivision 2 (Fees and Charges), Division 5 (Financing Local Government Activities), Part 6 (Financial Management) of the *Local Government Act 1995* (WA) enables a local government to apply fees and charges for the goods or services it provides.

While fees and charges are to be imposed when adopting the annual budget, they may be imposed or amended by Council during a financial year by giving local public notice and advising of the date the fee and charge will apply from. Should Council adopt the fees and charges at the June meeting, this will allow statutory advertising to be conducted during June with the charges implemented from 1 July 2025.

There is no legislative requirement to return the item to Council after advertising the fees and charges.

The process is proposed to be decoupled from the annual budget process in 2025-26 for the following reasons;

- *Reduce the risk of lost income* should the budget not be adopted until the statutory deadline of 31 August. Should the adoption of the budget be delayed for any reason, the impact of the delayed imposition of the increase in fees and charges impacts the revenue received by the Shire over the 2025-26 financial year.
- *Improved budget planning.* The proposed draft fees and charges are estimated to make up approximately 15-20% of the anticipated revenue for the Shire in 2025-26. Confirmation of Council's position on the proposed fees and charges will assist in the remainder of the budget preparation process.

The fees and charges within each area have been reviewed, and there has been a 3.5% increase to most of the non-statutory fees and charges to account for an increase in costs associated with the provision and/or delivery of these services. A few significant items to note as follows:

- The caretaker unit at the Aging in Place Facility is no longer being utilised, so 8 units are available for rental. The rate has remained at \$225/week.
- Staff Housing rental has increased by \$10.00 to \$75.00 per week. This takes into account that all houses are provided with whitegoods, and can be furnished or unfurnished depending on the preference of the staff involved.
- Fees and charges have been rounded to the nearest 50c on the Total amounts in most cases. This change was implemented to make it easier for cash payments, as increasing on the GST exclusive amounts creates odd cents.
- Advertising Fees for the airport have been added this year, in line with the same kind of advertising at the information bay.
- Due to increased interest in 2024/2025, Hanger Lease fees have been included this year at \$50/month for half the hanger. These will be invoiced pro-rata at the start of the financial year.
- Additional Sanitation Fees have been added – significantly Tyre Disposal up to 35"
- At cost + 20% has been noted for a few additional items due to the nature of the transactions expected, these being:
 - Avgas
 - Standpipe Water
- Avgas by the Drum has been removed as a charge for 2025/2026

Any other changes from the previous year would be due to:

- Removal of a charge for a service which the Shire no longer provides;
- Charges which have been redescribed or moved within the Schedule for clarity;
- Changes to statutory charges, as amended by the State Government;
- Changes to cost recovery based on changes to contracting and/or supply costs.

STATUTORY ENVIRONMENT

The imposition of fees and charges and associated considerations are as per the *Local Government Act 1995 (WA)*, Subdivision 2 (Fees and Charges), Division 5 (Financing Local Government Activities), Part 6 (Financial Management) (s.6.16 - s.6.19).

Of additional note the following policy and statutory implications have informed the development of the proposed 2025-26 Schedule of Fees and Charges:

- Many of these fees and charges are statutory charges set under other legislation such as *Planning and Development Act 2005*, *Building Act 2011*, *Public Health Act 2016*, *Food Act 2008*, *Dog Act 1976* and *Cat Act 2011* (and/or subsidiary regulations). Charges prescribed by State Acts or Regulations cannot be amended by the Council;
- The Chief Executive Officer has delegated authority by Council to waive fees and charges in accordance with the provisions of Section 6.12 (1)(b) of the *Local Government Act 1995 (WA)* should special circumstances apply; and

POLICY IMPLICATIONS

Policy C 4.2 Ageing in Place Village stipulates that rents will be set annually by Council through the Fees and Charges process.

FINANCIAL IMPLICATIONS

The adoption of the fees and charges will have a direct impact on the revenue received in the next financial year. This will impact on the 2025/2026 budget which is currently being drafted. Should the annual budget not be adopted until the statutory deadline of 31 August, there would be an associated reduction in revenue from some fees and charges associated with the delay.

STRATEGIC IMPLICATIONS

The draft 2025/26 Schedule of Fees and Charges has been developed having regard for the Shire of Leonora's adopted Plan for the Future and Corporate Business Plan.

RISK MANAGEMENT

This item has been evaluated against the Shire of Leonora's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is low prior to treatment and after adoption of the recommendations.

RECOMMENDATIONS

That Council:

1. Adopt by absolute majority the 2025-2026 Schedule of fees and Charges as detailed in Attachment 1 to this report, and authorise the changes to take effect from 1 July 2025;
2. Notes that statutory fees and charges included in the 2025-26 Schedule of Fees and Charges are subject to determination by State Government
3. Approves advertising the 2025-2026 Schedule of Fees and Charges as per item 1 above, by local public notice, in accordance with Section 6.19 of the *Local Government Act 1995 (WA)*; and

4. Notes after advertising completion, the changes will take effect from 1 July 2025.

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Deputy Chief Executive Officer

Shire of Leonora

Schedule of Fees and Charges

2025/2026

ID	Item	S	Cost	GST	Total	#	Comment
I03	General Purpose Funding						
I031	Rates						
I030010	Charges - Admin - Installments	N	25.00	0.00	25.00	each	
I030013	General Enquiries	N	47.73	4.77	52.50	each	
I030013	Reprint Notice	N	10.45	1.05	11.50	each	
I030013	Payment Arrangement Fee	N	22.73	2.27	25.00	each	
I04	Governance						
I041	Membership						
I041426	Nomination Deposit	Y	80.00	0.00	80.00	each	Refunded post election
I041429	Council Minutes	N	5.00	0.50	5.50	each	Free if attending relevant meeting
I041429	Council Agenda	N	9.55	0.95	10.50	each	Free if attending relevant meeting
I041429	Annual Subscription - Council Minutes	N	54.55	5.45	60.00	annual	Copy of Printed Minutes provided via post (12 months)
I041429	Annual Report	N	14.09	1.41	15.50	each	Free if attending relevant meeting
I041429	Budget	N	14.09	1.41	15.50	each	Free if attending relevant meeting
I041430	Strategic Planning Documents	N	9.55	0.95	10.50	each	
I042	Freedom of Information Fees						As per Freedom of Information Regulations 1993 Schedule 1
I042001	Personal info about the applicant	Y	0.00	0.00	0.00	each	
I042001	Application Fee	Y	30.00	0.00	30.00	each	
I042001	Time taken to deal with application	Y	30.00	0.00	30.00	per hour	
I042001	Access Time - Supervised	Y	30.00	0.00	30.00	per hour	
I042001	Staff Time - Photocopying	Y	30.00	0.00	30.00	per hour	
I042001	Photocopying	Y	0.20	0.00	0.20	per copy	
I042001	Transcription Services	Y	30.00	0.00	30.00	per hour	From a tape or other device
I042001	Duplicating tape, film or computer info by Staff	Y	30.00	0.00	30.00	per hour	
I042001	Duplicating Tape, film or computer info (external)	Y	Actual	Actual	Actual	each	Actual cost of these services to be charged
I042001	Delivery, Packaging and Postage	Y	Actual	Actual	Actual	each	Actual cost of these services to be charged
I042001	Advanced Deposit under Section 18(1)	Y	25% of estimated total cost				An estimated total cost will be provided, and 25% of this will be payable in advance
I042001	Advanced Deposit under Section 18(4)	Y	75% of estimated total cost				An estimated total cost will be provided, and 75% of this will be payable in advance

Shire of Leonora

Schedule of Fees and Charges

2025/2026

ID	Item	S	Cost	GST	Total	#	Comment
I05	Law Order & Public Safety						
I052	Animal Control						
I052400	Fines & Penalties	Y	Assorted	0.00	Assorted	each	<i>As per Dog Act 1976, Cat Act 2011, and relevant Local Laws</i>
I052410	Pound Fee per animal	N	21.50	0.00	21.50	per day	
I052410	Pound Release Fee	N	81.00	0.00	81.00	each	
I052410	Microchipping	N	55.00	0.00	55.00	each	
I052420	Dog Registration - Unsterilised - 1 Year	Y	50.00	0.00	50.00	each	
I052420	Dog Registration - Unsterilised - 3 Years	Y	120.00	0.00	120.00	each	
I052420	Dog Registration - Unsterilised - Lifetime	Y	250.00	0.00	250.00	each	
I052420	Dog Registration - Sterilised - 1 Year	Y	20.00	0.00	20.00	each	
I052420	Dog Registration - Sterilised - 3 Years	Y	42.50	0.00	42.50	each	
I052420	Dog Registration - Sterilised - Lifetime	Y	100.00	0.00	100.00	each	
I052420	Working Dogs	Y	20% of prescribed fees			each	Proof of working status must be provided for discount to apply
I052420	Pensioner/Healthcare Card Owners	Y	50% of prescribed fees			each	Relevant card must be provided for discount to apply
I052420	1 Year after 31st May	Y	50% of prescribed fees			each	
I052423	Cat Registration - Sterilised - 1 Year	Y	20.00	0.00	20.00	each	Cats must be sterilised to be registered
I052423	Cat Registration - Sterilised - 3 Years	Y	42.50	0.00	42.50	each	
I052423	Cat Registration - Sterilised - Lifetime	Y	100.00	0.00	100.00	each	
I052423	Annual Application - Approval to Breed Cat	Y	100.00	0.00	100.00	each	
I052423	Pensioner/Healthcare Card Owners	Y	0.50	0.00	0.50	each	
I052423	1 Year after 31st May	Y	0.50	0.00	0.50	each	
I07	HEALTH						
I074	Admin. & Inspections						
I074422	Annual Caravan Park Registration (minimum)	Y	200.00	0.00	200.00	annual	<i>Per Caravan Parks and Camping Grounds Regulations 1997</i>
I074423	Long Stay Sites	Y	6.00	0.00	6.00	per site	Registration Fees are based on minimum fee or multiplication
I074424	Short Stay Sites	Y	6.00	0.00	6.00	per site	of number of sites by the registration type, whichever is greater

Shire of Leonora

Schedule of Fees and Charges

2025/2026

ID	Item	S	Cost	GST	Total	#	Comment
I074425	Camp Site	Y	3.00	0.00	3.00	per site	
I074426	Overflow Site	Y	1.50	0.00	1.50	per site	
I074427	Additional fee for renewal after expiry	Y	20.00	0.00	20.00	each	
I074428	Temporary licence (minimum)	Y	100.00	0.00	100.00	each	
I074429	Transfer of licence	Y	100.00	0.00	100.00	each	
I076	Other						
I076470	Fees - Lodging House Registration	N	195.50	0.00	195.50	annual	
I076470	Annual Inspection Fee	N	163.00	0.00	163.00		New 2025/2026
I076471	Food Premises Registration	N	163.00	0.00	163.00	annual	Sanctioned by s.110(4)(b) of the Food Act 2008
I08	EDUCATION & WELFARE						
I081	Childcare Centre Fees						
I080008	Full day fee per child	N	88.92	8.89	97.81	per day	Up to 9 hours
I080008	Half day per child	N	66.88	6.69	73.57	per day	up to 4 hours
I080008	School hours per child	N	75.78	7.58	83.35	per day	up to 6 hours
I080008	Weekly	N	441.22	44.12	485.34	per week	up to 9 hours x 5 days
I080008	Public Holidays fulltime care per child	N	39.52	3.95	43.47	per day	
I080008	Public Holidays occasional care per child	N	49.40	4.94	54.34	per day	
I09	HOUSING						
I091	Staff Housing						
I0914**	Staff Housing - Rent	N	75.00	0.00	75.00	per week	\$10 increase
I091424	Single Persons Quarters	N	25.00	0.00	25.00	per week	
I092	Other Housing						
I0923**	Ageing in Place Units	N	225.00	0.00	225.00	per week	8 Units available
I10	COMMUNITY AMENITIES						
I101	Sanitation - Household						
I101410	Charges Domestic Refuse Removal	N	215.00	0.00	215.00	per bin	
I101504	Charges - Sale of Bins	N	95.45	9.55	105.00	each	
I102	Sanitation - Other						
I102410	Charges - Commercial Refuse	N	465.00	0.00	465.00	per bin	
I102411	Bulk Refuse 2-5m3	N	246.82	24.68	271.50	each	
I102411	Bulk Refuse 6m3	N	296.36	29.64	326.00	each	
I102411	Bulk Refuse 7m3	N	345.45	34.55	380.00	each	

Shire of Leonora

Schedule of Fees and Charges

2025/2026

ID	Item	S	Cost	GST	Total	#	Comment
I102411	Bulk Refuse 8m3	N	395.00	39.50	434.50	each	
I102411	Bulk Refuse 9m3	N	444.55	44.45	489.00	each	
I102411	Bulk Refuse 10m3	N	493.64	49.36	543.00	each	Refuse > 10m3 to be calculated at total volume of container
I102412	Asbestos Disposal to be wrapped (per m3)	N	256.82	25.68	282.50	per m3	
I102413	Tyre Disposal up to 20" without rims (each)	N	14.09	1.41	15.50	each	
I102413	Tyre Disposal up to 20" withrims (each)	N	23.18	2.32	25.50	each	
I102413	Tyre Disposal up to 35" without rims (each)	N	19.55	1.95	21.50	each	New 25/26
I102413	Tyre Disposal up to 35" withrims (each)	N	32.73	3.27	36.00	each	New 25/26
I103 Sewerage							
I103430	Septic Tank Fees - Application	Y	118.00	0.00	118.00	each	Health (treatment of Sewage and Disposal of Effluent and Liquid Waste Regulations 1974)
I103430	Septic Tank Fees - Local Government Report	Y	93.00	0.00	93.00	each	Where an application needs to be made to the Chief Health Officer
I103430	Permit to Use	Y	118.00	0.00	118.00	each	
I103431	Liquid Waste Disposal Fee Townsite	N	0.05	0.00	0.05	per litre	Increase to suit similar councils
I103431	Liquid Waste Disposal Fee Other (mine)	N	0.11	0.00	0.11	per litre	
I106 Other - Town Planning							
I106001	Town Planning Fees						As per Schedule 2 - Planning and Development Regulations
I106001	1. Determining a development application (other than extractive industry) where development not commenced or carried out and estimated cost of development is –						
I106001	A) <= \$50,000	Y	147.00	0.00	147.00	each	
I106001	B) >\$50,000 and <=\$500,000	Y	0.00	0.00	0.00	each	x estimated cost of development
I106001	C) >\$50,000 and <=\$2.5 million	Y	1,700.00	0.00	1,700.00	each	+0.257% for every \$1 in excess of \$500,000
I106001	D) >\$2.5 million and <=\$5 million	Y	7,161.00	0.00	7,161.00	each	+0.206% for every \$1 in excess of \$2.5m
I106001	E) >\$5 million and <=\$21.5 million	Y	12,633.00	0.00	12,633.00	each	+0.123% for every \$1 in excess of \$5m
I106001	F) >\$21.5 million	Y	34,196.00	0.00	34,196.00	each	

Shire of Leonora

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ID	Item	S	Cost	GST	Total	#	Comment
I106001	2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	Y	Fee in item 1 plus, by way of penalty, twice that fee				
I106001	3. Determining a development application for an extractive industry where the development has not commenced or been carried out	Y	739.00	0.00	739.00	each	
I106001	4. Determining a development application for an extractive industry where the development has commenced or been carried out	Y	Fee in item 3 plus, by way of penalty, twice that fee				
I106001	5. Providing a subdivision clearance for –						
I106001	A) not more than 5 lots	Y	73.00	0.00	73.00	per lot	
I106001	B) more than 5 lots but not more than 195 lots	Y	73.00	0.00	73.00	per lot	+ \$35/lot after 5 lots
I106001	C) more than 195 lots	Y	7,393.00	0.00	7,393.00	each	
I106001	5A. Determining an application to cancel or amend development approval	Y	295.00	0.00	295.00	each	
I106001	6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	Y	222.00	0.00	222.00	each	
I106001	7. Determining an initial application for approval of a home occupation where the home occupation has commenced	Y	Fee in item 6 plus, by way of penalty, twice that fee				
I106001	8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Y	73.00	0.00	73.00	each	
I106001	9. Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Y	Fee in item 8 plus, by way of penalty, twice that fee				
I106001	10. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Y	295.00	0.00	295.00	each	

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ID	Item	S	Cost	GST	Total	#	Comment
I106001	11. Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	Y	Fee in item 10 plus, by way of penalty, twice that fee				
I106001	12. Providing a zoning certification	Y	73.00	0.00	73.00	each	
I106001	13. Replying to a property settlement questionnaire	Y	73.00	0.00	73.00	each	
I106001	14. Providing written planning advice	Y	73.00	0.00	73.00	each	
I106001	1. A DAP application where the estimated cost of the development is-						Planning and Development (Development Assessment Panels) Regulations 2011) Schedule 1
I106001	(a) >= \$2 million and < \$7 million	Y	6,003.00	0.00	6,003.00	each	
I106001	(b) >= \$7 million and < \$10 million	Y	9,268.00	0.00	9,268.00	each	
I106001	(c) >= \$10 million and < \$12.5 million	Y	10,084.00	0.00	10,084.00	each	
I106001	(d) >= \$12.5 million and < \$15 million	Y	10,371.00	0.00	10,371.00	each	
I106001	(e) >= \$15 million and < \$17.5 million	Y	10,659.00	0.00	10,659.00	each	
I106001	(f) >= \$17.5 million and < \$20 million	Y	10,948.00	0.00	10,948.00	each	
I106001	(g) >= \$20 million	Y	11,236.00	0.00	11,236.00	each	
I106001	2. An application under regulation 17 (Form 2: Amendment)	Y	257.00	0.00	257.00	each	
I10	COMMUNITY AMENITIES						
I107	Other						
I107459	Public Toilet Access Key	N	25.45	2.55	28.00	each	
I107412	Cemetery Application Fee	N	414.00	0.00	414.00	each	
I107412	Grave Preparation	N	855.91	85.59	941.50	each	
I107412	Grave Preparation - extra depth	N	103.18	10.32	113.50	each	
I107412	Grave Preparation - Additional Work	N	148.18	14.82	163.00	hour	Plant & Operator
I107412	Funeral Director Annual Fee	N	50.00	0.00	50.00	annual	
I107412	Funeral Director Single Licence	N	25.00	0.00	25.00	each	
I107412	Reopening	N	569.00	0.00	569.00	each	
I107412	Monumental Contractor Annual Fee	N	100.00	0.00	100.00	annual	
I107412	Monumental Contractor Single Fee	N	50.00	0.00	50.00	each	

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ID	Item	S	Cost	GST	Total	#	Comment
I11	RECREATION & CULTURE						
I114	Recreation Facilities						
I114450	Facility Hire - Non Profit Groups (no alcohol)	N	59.09	5.91	65.00	each	
I114450	Facility Hire - Non Profit Groups (alcohol)	N	118.18	11.82	130.00	each	
I114450	Facility Hire - Commercial (no alcohol)	N	148.18	14.82	163.00	each	
I114450	Facility Hire - Commercial (alcohol)	N	217.27	21.73	239.00	each	
I114450	Facility Hire - Balls/Weddings/Functions (no alcohol)	N	177.73	17.77	195.50	each	
I114450	Facility Hire - Balls/Weddings/Functions (alcohol)	N	325.91	32.59	358.50	each	
I114450	Facility Hire - Funerals (no alcohol)	N	118.18	11.82	130.00	each	
I114450	Setting up & Putting away tables & chairs	N	54.09	5.41	59.50	each	
I114450	Bond (No Alcohol)	N	163.00	0.00	163.00	each	
I114450	Bond (Alcohol)	N	380.00	0.00	380.00	each	
I114450	Oval Lights	N	54.09	5.41	59.50	per hour	
I114450	Indoor Basketball Courts Hire One Hour	N	14.55	1.45	16.00	per hour	
I114450	Half Hour	N	7.73	0.77	8.50	each	
I114450	Tennis Court - Night - Lights	N	14.55	1.45	16.00	each	
I114450	Tennis Court - Day	N	9.55	0.95	10.50	each	
I114450	Squash Courts Half Hour	N	7.27	0.73	8.00	each	
I114450	Squash Courts One Hour	N	14.55	1.45	16.00	per hour	
I114451	Gym Membership 1 month	N	44.09	4.41	48.50	each	
I114451	Gym Membership 3 months	N	78.64	7.86	86.50	each	
I114451	Gym Membership 6 months	N	148.18	14.82	163.00	each	
I114451	Gym Membership 12 months	N	246.82	24.68	271.50	each	
I114451	Gym Membership 12 months - Staff	N	123.18	12.32	135.50	each	
I114451	Casual	N	7.27	0.73	8.00	per day	
I114451	Seniors & Volunteers	N	50% of prescribed fees			each	Senior ID or confirmation of volunteer status required
I114451	Students	N	75% of prescribed fees			each	Student ID required
I114451	Key Deposit	N	26.50	0.00	26.50	each	
I114451	Corporate Membership - 1-4 Members	N	395.00	39.50	434.50	each	All facilities except Pool
I114451	Corporate Membership - 5-8 Members	N	592.73	59.27	652.00	each	All facilities except Pool

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ID	Item	S	Cost	GST	Total	#	Comment
I114451	Corporate Membership - 9+ Members	N	740.91	74.09	815.00	each	All facilities except Pool
I114465	Swimming Pool - Adults	N	3.64	0.36	4.00	each	
I114465	Swimming Pool - Children	N	2.73	0.27	3.00	each	Children up to 14 years
I114465	Swimming Pool - Pensioners	N	2.73	0.27	3.00	each	
I114465	Swimming Pool - Children under 3 years	N	0.00	0.00	0.00	each	
I114465	Swimming Pool - Spectators	N	1.82	0.18	2.00	each	
I114465	Swimming Pool - Adult Full Season Ticket	N	98.64	9.86	108.50	each	
I114465	Swimming Pool - Staff Full Season Ticket	N	78.64	7.86	86.50	each	
I114465	Swimming Pool - Children Full Season ticket	N	49.09	4.91	54.00	each	Children up to 14 years
I114465	Swimming Pool - Pensioners Full season ticket	N	49.09	4.91	54.00	each	
I114465	Swimming Pool - Family full season ticket	N	197.73	19.77	217.50	each	2 Adults 2 children
I114465	Swimming Pool - Adult Half Season Ticket	N	59.09	5.91	65.00	each	
I114465	Swimming Pool - Children Half Season ticket	N	29.55	2.95	32.50	each	
I114465	Swimming Pool - Pensioners Half season ticket	N	29.55	2.95	32.50	each	
I114465	Swimming Pool - Family Half season ticket	N	118.18	11.82	130.00	each	
I114465	Pool Facility Hire - private exclusive use	N	148.18	14.82	163.00	each	Outside Normal Hours, no Alcohol
I114465	Pool Facility Hire - Half Day - private exclusive use	N	73.64	7.36	81.00	each	Outside Normal Hours, no Alcohol
I114465	Bronze Medallion - Award only	N	19.55	1.95	21.50	each	
I117	Community Resource Centre						
I117004	24 Hour CRC Access - 1 month	N	39.09	3.91	43.00	each	
I117004	24 Hour CRC Access - 3 months	N	59.09	5.91	65.00	each	
I117004	24 Hour CRC Access - 6 months	N	88.64	8.86	97.50	each	
I117004	24 Hour CRC Access - 1 year	N	138.18	13.82	152.00	each	
I117004	24 Hour CRC Access - Daily rate	N	19.55	1.95	21.50	each	
I117004	Business Hours CRC Access - 1 month	N	24.09	2.41	26.50	each	
I117004	Business Hours CRC Access - 3 months	N	49.09	4.91	54.00	each	
I117004	Business Hours CRC Access - 6 months	N	78.64	7.86	86.50	each	
I117004	Business Hours CRC Access - 1 year	N	118.18	11.82	130.00	each	
I117004	Business Hours CRC Access - Daily rate	N	19.55	1.95	21.50	each	
I117004	CRC Access Card Deposit	N	26.50	0.00	26.50	each	
I117006	Computer access - Log on fee	N	1.36	0.14	1.50	each	
I117006	Computer access - Per Minute	N	0.09	0.01	0.10	per minute	

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ID	Item	S	Cost	GST	Total	#	Comment
I117006	Wifi Connection 15 min	N	3.18	0.32	3.50	each	
I117006	Wifi Connection 30 min	N	4.55	0.45	5.00	each	
I117006	Wifi Connection 60 min	N	9.55	0.95	10.50	per hour	
I117007	Secretarial & Design Services	N	29.55	2.95	32.50	per hour	
I117007	Printing, Photocopying, Scanning B&W A4	N	0.45	0.05	0.50	each	
I117007	Printing, Photocopying, Scanning B&W A3	N	0.91	0.09	1.00	each	
I117007	Printing, Photocopying, Scanning Colour A4	N	0.91	0.09	1.00	each	
I117007	Printing, Photocopying, Scanning Colour A3	N	3.64	0.36	4.00	each	
I117007	Membership Printing, Photocopying, Scanning (A3/A4)	N	50% of listed fees				
I117008	A0 Printing (B&W)	N	49.09	4.91	54.00	each	
I117009	A0 Printing (Colour)	N	73.64	7.36	81.00	each	
I117007	Local Fax	N	0.91	0.09	1.00	each	
I117007	Interstate Fax	N	0.14	0.01	0.15	each	
I117007	International Fax	N	4.55	0.45	5.00	each	
I117007	Fax Extra Pages - Local	N	0.09	0.01	0.10	each	
I117007	Fax Extra Pages - Interstate	N	0.18	0.02	0.20	each	
I117007	Fax Extra Pages - International	N	0.45	0.05	0.50	each	
I117007	Binding Up to 20 pages	N	2.73	0.27	3.00	each	
I117007	Binding 20 - 50 pages	N	3.64	0.36	4.00	each	
I117007	Binding 50 - 100 pages	N	5.45	0.55	6.00	each	
I117007	Binding 100+ pages	N	7.27	0.73	8.00	each	
I117007	A4 Laminating	N	1.82	0.18	2.00	each	
I117007	A3 Laminating	N	3.64	0.36	4.00	each	
I117007	Laminating for Members	N	50% of listed fees				
I117011	Toy Library Membership 3 months	N	29.55	2.95	32.50	each	
I117011	Toy Library Membership 6 months	N	49.09	4.91	54.00	each	
I117011	Toy Library Deposit	N	43.00	0.00	43.00	each	
I12	TRANSPORT						
I126	Aerodrome						
I126410	Fees - Landing at Airport	N	14.32	1.43	15.75	per tonne	
I126420	Passenger Head Tax	N	14.32	1.43	15.75	per person	

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ID	Item	S	Cost	GST	Total	#	Comment
I126430	Advertising at Airport <= 1 square metre	N	262.27	26.23	288.50	each	
I126430	Advertising > than 1 square metre	N	525.00	52.50	577.50	each	
I126430	Hangar Lease (per craft)	N	600.00	60.00	660.00	annual	(\$50/month Per half of Hanger)
I126430	AVGAS	N	at cost + 20%				24/7 Bowser
I126430	Refuelling - Office Hours (inc reset of AirBP bowser)	N	29.09	2.91	32.00		between 6am and 6pm Mon - Fri
I126430	Refuelling - After hours (inc reset of AirBP bowser)	N	260.00	26.00	286.00	each	Outside the above hours
I132	Tourism/Area Promotion						
I132003	Info Bay Advertisement - <= 1 square metre	N	262.27	26.23	288.50	each	
I132003	> than 1 square metre	N	525.00	52.50	577.50	each	
I13	ECONOMIC SERVICES						
I133	Building Control						
I133410	Building & Demolition permits						<i>per Building Regulations 2012 Schedule 2, Division 1</i>
I133410	1. Certified application for building permit						
I133410	a) Class 1 or Class 10 building or incidental structure	Y	0.19% of estimated value of building work but not less than \$110				
I133410	b) Class 2 to Class 9 building or incidental structure	Y	0.09% of estimated value of building work but not less than \$110				
I133410	2. uncertified application for a building permit	Y	0.32% of estimated value of building work but not less than \$110				
I133410	3. application for a demolition permit		0.00	0.00	0.00		
I133410	a) demolition work in respect of a Class 1 or Class 10 building or incidental structure	Y	110.00	0.00	110.00	each	
I133410	b) for demolition work in respect of a Class 2 to Class 9 building	Y	110.00	0.00	110.00	per story	
I133410	4. application to extend the time during which a building or demolition permit has effect	Y	110.00	0.00	110.00	each	
I133410	Occupancy Permits & Building Approval Certificates						<i>per Building Regulations 2012 Schedule 2, Division 2</i>
I133410	1. application for an occupancy permit for a completed building	Y	110.00	0.00	110.00	each	

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ID	Item	S	Cost	GST	Total	#	Comment
I133410	2. application for an occupancy permit for an incomplete building	Y	110.00	0.00	110.00	each	
I133410	3. application for modification of an occupancy permit for additional use of a building on a temporary basis	Y	110.00	0.00	110.00	each	
I133410	4. application for a replacement occupancy permit for permanent change of the buildings use or classification	Y	110.00	0.00	110.00	each	
I133410	5. application for an occupancy permit for an occupancy permit in respect of which unauthorised work has been done	Y	0.18% of estimated value of unauthorised work but not less than \$110				
I133410	6. application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done	Y	0.38% of estimated value of unauthorised work but not less than \$110				
I133410	7. application to replace an occupancy permit for an existing building	Y	110.00	0.00	110.00	each	
I133410	8. application for a building approval certificate for an existing building or incidental structure where unauthorised work has been done	Y	110.00	0.00	110.00	each	
I133410	9. application to extend the time during which an occupancy permit or building approval certificate has effect	Y	110.00	0.00	110.00	each	
I133410	Application as defined in regulation 31 – for each building standard in respect of which a declaration is sought is	Y	2,160.15	0.00	2,160.15	each	per Building Regulations 2012 Schedule 2, Division 3
I133410	Inspections of pool enclosures	N	62.00	0.00	62.00	each	
I133410	Local Government approval of battery powered smoke alarms	N	194.50	0.00	194.50	each	
I133410	Building Services Levy						Per Building Services (Complaint Resolution and Administration) Regulations 2011 Part 3 Division 2
I133410	Building or Demolition Permits where value is <=45,000	Y	61.65	0.00	61.65	each	

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ID	Item	S	Cost	GST	Total	#	Comment
I133410	Building or Demolition Permits where value is >45,000	Y	0.137% of the value of the work			each	
I133410	Occupancy permit or building approval certificate for approved building work under s47, 49, or 52 of Building Act	Y	61.65	0.00	61.65	each	
I133410	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act where value is <=\$45,000	Y	61.65	0.00	61.65	each	
I133410	Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act where value is >\$45,000	Y	0.274% of the value of the work			each	
I133410	Occupancy permit under s46 of the Building Act	Y	0.00	0.00	0.00	each	
I133410	Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act	Y	0.00	0.00	0.00	each	
I133410	Building Construction Industry Training Fund	Y	0.2% of the value of the work			each	* Only where value of work is > \$20,000
I13	ECONOMIC SERVICES						
I134	Gwalia Historic Precinct						
I134452	Hoover House Accommodation - Hoover Room	N	181.36	18.14	199.50	per night	
I134452	Hoover House Accommodation - Hoover Room (Extra Person)	N	28.64	2.86	31.50	per night	
I134452	Hoover House Accommodation - Reid Room	N	162.27	16.23	178.50	per night	
I134452	Hoover House Accommodation - Reid Room (Extra Person)	N	28.64	2.86	31.50	per night	
I134452	Hoover House Accommodation - Lalor Room	N	152.73	15.27	168.00	per night	
I134454	All Merchandise charged at recommended retail prices						
I134454	Museum Collection Access	N	23.64	2.36	26.00	per hour	
I134454	A4 Black & white Photocopies	N	0.91	0.09	1.00	per page	
I134454	Photographs - Digital files provided on CD - Personal Use	N	10.45	1.05	11.50	each	

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I134454	Photographs - Digital files provided on CD - Scholarly Use	N	10.45	1.05	11.50	each	
I134454	Photographs - Digital files provided on CD - Commercial Use	N	20.91	2.09	23.00	each	
I134454	Postage - within Australia	N	2.73	0.27	3.00	per item	
I134454	Postage - Overseas	N	20.91	2.09	23.00	per item	
I134454	Commercial Filming	N	477.27	47.73	525.00	per day	
I134454	Commercial Photography	N	238.64	23.86	262.50	per day	
I134455	Café items priced per current market expectations						
I134460	Hoover House, lawns & kitchen Hire	N	572.73	57.27	630.00	per day	includes tables and chairs
I134460	Security Deposit (Hoover House, lawns & kitchen)	N	190.91	19.09	210.00	per booking	
I134460	Lawn Area - day function	N	286.36	28.64	315.00	per day	
I134460	Lawn Area - evening function	N	381.82	38.18	420.00	per day	
I134460	Lawn Area - Day - per hour 8:00am - 4:00pm	N	42.73	4.27	47.00	per hour	
I134460	Lawn Area - Evening - per hour 4:00pm - 11:00pm	N	51.82	5.18	57.00	per hour	
I134460	Security Deposit (Lawn Area)	N	95.45	9.55	105.00	each	
I134460	BBQ Hire inc Gas Bottle	N	70.91	7.09	78.00	each	
I134460	Trestle x 1 plus chairs x 6 Onsite only	N	9.55	0.95	10.50	each	
I134460	Kitchen Hire	N	143.18	14.32	157.50	per day	
I134460	Verandah Hire – Single side – per hour	N	20.91	2.09	23.00	per hour	
I134460	Verandah Hire – North & East Side – per hour	N	30.45	3.05	33.50	per hour	
I134460	Verandah Hire – South & West Side – per hour	N	40.00	4.00	44.00	per hour	
I134460	Evening Verandah Hire	N	381.82	38.18	420.00	per day	
I13	ECONOMIC SERVICES						
I135	Information Centre						
I135001	Various items sold at recommended retail price						
I135002	Various items sold at recommended retail price						
I137	JG Epis Centre						
I137009	Office 1	N	10,710.00	1,071.00	11,781.00	per annum	
I137010	Office 2	N	10,132.50	1,013.25	11,145.75	per annum	
I137017	Office 3	N	10,132.50	1,013.25	11,145.75	per annum	
I137011	Office 4	N	33,730.99	3,373.10	37,104.09	per annum	

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ID	Item	S	Cost	GST	Total	#	Comment
I137014	Office 5	N	25,620.00	2,562.00	28,182.00	per annum	
I137012	DCPFS & Facility Rental	N	84,620.45	8,462.05	93,082.50	per annum	
I137013	Casual Office Rental	N	52.27	5.23	57.50	per day	
I137013	Conference Room	N	157.73	15.77	173.50	per day	
I137013	Training Room 1	N	52.27	5.23	57.50	per day	
I137013	Training Room 2	N	52.27	5.23	57.50	per day	
I137013	Meeting Room 1	N	52.27	5.23	57.50	per day	
I137013	Meeting Room 2	N	52.27	5.23	57.50	per day	
I137013	Videoconferencing Charge	N	33.18	3.32	36.50	per hour	
I137013	Booking Cancellation	N	33.18	3.32	36.50	per booking	If cancelled within 24 hours of booking
I137013	Booking Bond	N	100.00	0.00	100.00	per booking	
I14	OTHER PROPERTY & SERVICES						
I141	Private Works						
I141450	Front End Loader (Wet hire)	N	210.00	21.00	231.00	per hour	
I141450	Prime Mover and Low Loader	N	236.25	23.63	259.88	per hour	
I141450	Road Grader	N	238.64	23.86	262.50	per hour	
I141450	Road Sweeper	N	108.15	10.82	118.97	per hour	
I141450	Padfoot Roller - Dry hire.	N	477.27	47.73	525.00	per hour	If hired >7 days, cost can be negotiated
I141450	Forklift Wet	N	108.15	10.82	118.97	per hour	
I141450	Bus Bond - refundable	N	210.00	21.00	231.00	each	
I141450	Bus first 100km	N	105.00	10.50	115.50	per day	If over 100 km, km rate additional
I141450	Bus over 100km	N	0.96	0.10	1.06	per km	
I141450	Prime Mover - 1 Trailer	N	238.64	23.86	262.50	per hour	
I141450	Prime Mover - 2 Trailer	N	286.36	28.64	315.00	per hour	
I141450	Tiptruck - 10m3	N	190.91	19.09	210.00	per hour	
I141450	Tractor	N	95.45	9.55	105.00	per hour	
I141450	Tractor and slasher	N	98.80	9.88	108.68	per hour	
I141450	Backhoe	N	167.05	16.70	183.75	per hour	
I141450	Bobcat	N	108.15	10.82	118.97	per hour	
I141450	Garbage Truck	N	191.10	19.11	210.21	per hour	
I141450	Excavator	N	190.91	19.09	210.00	per hour	
I141450	Water Tanker & Truck (37,000L)	N	210.00	21.00	231.00	per hour	

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Shire of Leonora

Schedule of Fees and Charges

2025/2026

ID	Item	S	Cost	GST	Total	#	Comment
I141450	Water Truck (3,000L)	N	105.00	10.50	115.50	per hour	
I141450	Three (3) Tonne Tipper	N	133.64	13.36	147.00	per hour	
I141450	Portable Cattle Yard	N	47.73	4.77	52.50	per day	
I141450	Labour Hire (general labour)	N	85.91	8.59	94.50	per hour	
I141450	Labour Hire (general labour) (After Hours)	N	107.39	10.74	118.13	per hour	
I141450	Labour Hire (Skilled labour i.e. plant operator etc)	N	143.18	14.32	157.50	per hour	
I141450	Labour Hire (Skilled labour i.e. plant operator etc - after hours)	N	178.98	17.90	196.88	per hour	
I145	Unclassified						
I145501	Charges - Standpipe Water	N			at cost + 20%		

10.0 REPORTS**10.3 MANAGER OF BUSINESS SERVICES****10.3.(B) MONTHLY FINANCIAL STATEMENTS - MAY 2025**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.3.(B) JUN 25
SUBJECT:	Monthly Financial Statements - May 2025
LOCATION/ADDRESS:	Nil
NAME OF APPLICANT:	Nil
FILE REFERENCE:	1.6 Current Budget
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Kiara Lord
OFFICER:	Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	1. Monthly Financial Statements - May 2025 ↓

BACKGROUND

In complying with the Local Government *Financial Management Regulations 1996*, a monthly statement of financial activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but gives a complete overview of the “cash” financial position as at the end of each month. The statement of financial activity for each month must be adopted by Council and form part of the minutes.

It is understood that parts of the statement of financial activity have been submitted to Ordinary Council meetings previously. In reviewing the Regulations, the complete statement of financial activity is to be submitted, along with the following reports that are not included in the statement.

Monthly Financial Statements for the month ended 31st May 2025, consist of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 31st May 2025
- (c) Material Variances – 31st May 2025

STATUTORY ENVIRONMENT***Part 4 — Financial reports— s. 6.4******34. Financial activity statement report – s. 6.4******(1A) In this regulation —***

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

34. (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
- (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*
 - (b) budget estimates to the end of the month to which the statement relates;*
 - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
 - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
 - (e) the net current assets at the end of the month to which the statement relates.*
34. (2) *Each statement of financial activity is to be accompanied by documents containing —*
- (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
 - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and*
 - (c) such other supporting information as is considered relevant by the local government.*
34. (3) *The information in a statement of financial activity may be shown —*
- (a) according to nature and type classification; or*
 - (b) by program; or*
 - (c) by business unit.*
34. (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
- (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
 - (b) recorded in the minutes of the meeting at which it is presented.*
34. (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RECOMMENDATIONS

That Council accept the Monthly Financial Statements for the month ended 31st May 2025, consist of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 31st May 2025
- (c) Material Variances – 31st May 2025

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Manager of Business Services



12 June 2025

Mr Ty Matson
Chief Executive Officer
Shire of Leonora
PO Box 56
LEONORA WA 6438

Moore Australia

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Dear Ty

COMPILATION REPORT TO SHIRE OF LEONORA

We have compiled the accompanying special purpose financial report of Shire of Leonora which comprise the statement of financial position as at 31 May 2025, the statement of financial activity, notes providing statement of financial activity supporting information, explanation of material variances for the year then ended and a summary of material accounting policy information. These have been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the financial report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the financial report. We have provided the supplementary information of Shire of Leonora as at 31 May 2025 and for the period then ended based on the records of the Shire of Leonora.

THE RESPONSIBILITY OF SHIRE OF LEONORA

The CEO of Shire of Leonora is solely responsible for information contained in the special purpose financial report and supplementary information, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial report was prepared.

OUR RESPONSIBILITY

On the basis of information provided by Shire of Leonora we have compiled the accompanying special purpose financial report in accordance with the requirements of *APES 315 Compilation of Financial Information* and the *Local Government Act 1995*, associated regulations and to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in Note 1 to the financial report except for the matters of non-compliance with the basis of preparation identified with Note 1 of the financial report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Supplementary information attached to the financial report has been extracted from the records of Shire of Leonora and information presented in the special purpose financial report.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial report was compiled exclusively for the benefit of Shire of Leonora who are responsible for the reliability, accuracy and completeness of the information used to compile them. Accordingly, the special purpose financial report may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial report.

A handwritten signature in black ink, appearing to read 'Russell Barnes'.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

Moore Australia (WA) Pty Ltd trading as agent – ABN 99 433 544 961.
An independent member of Moore Global Network Limited - members in principal cities throughout the world.
Liability limited by a scheme approved under Professional Standards Legislation.

SHIRE OF LEONORA**MONTHLY FINANCIAL REPORT**

(Containing the required statement of financial activity and statement of financial position)

For the period ended 31 May 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Please refer to compilation report

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**SHIRE OF LEONORA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025**

Note	Amended Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b) \$	Variance* % ((c) - (b))/(b) %	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	9,832,598	9,832,598	9,805,809	(26,789)	(0.27%)	▼
Grants, subsidies and contributions	2,280,094	1,684,386	1,241,071	(443,315)	(26.32%)	▼
Fees and charges	3,004,278	2,801,747	2,921,429	119,682	4.27%	▲
Interest revenue	180,000	169,159	128,511	(40,648)	(24.03%)	▼
Other revenue	85,450	78,912	117,244	38,332	48.58%	▲
Profit on asset disposals	32,461	32,461	32,461	0	0.00%	
	15,414,881	14,599,263	14,246,525	(352,738)	(2.42%)	
Expenditure from operating activities						
Employee costs	(6,564,237)	(5,993,722)	(4,667,965)	1,325,757	22.12%	▲
Materials and contracts	(5,323,760)	(4,701,289)	(4,616,831)	84,458	1.80%	▲
Utility charges	(392,824)	(359,281)	(402,462)	(43,181)	(12.02%)	▼
Depreciation	(4,228,880)	(3,876,473)	(4,093,086)	(216,613)	(5.59%)	▼
Insurance	(355,238)	(355,238)	(369,697)	(14,459)	(4.07%)	▼
Other expenditure	(216,335)	(202,472)	(58,136)	144,336	71.29%	▲
Loss on asset disposals	(45,176)	(13,237)	(14,592)	(1,355)	(10.24%)	▼
	(17,126,450)	(15,501,712)	(14,222,769)	1,278,943	8.25%	
Non cash amounts excluded from operating activities	2(c) 4,241,595	3,857,249	4,075,217	217,968	5.65%	▲
Amount attributable to operating activities	2,530,026	2,954,800	4,098,973	1,144,173	38.72%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,547,385	1,815,263	570,418	(1,244,845)	(68.58%)	▼
Proceeds from disposal of assets	220,525	145,525	145,525	0	0.00%	
	4,767,910	1,960,788	715,943	(1,244,845)	(63.49%)	
Outflows from investing activities						
Payments for property, plant and equipment	(2,540,748)	(1,647,536)	(1,524,044)	123,492	7.50%	▲
Payments for construction of infrastructure	(7,735,446)	(4,095,177)	(1,220,249)	2,874,928	70.20%	▲
	(10,276,194)	(5,742,713)	(2,744,293)	2,998,420	52.21%	
Amount attributable to investing activities	(5,508,284)	(3,781,925)	(2,028,350)	1,753,575	46.37%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	471,903	457,641	457,641	0	0.00%	
	471,903	457,641	457,641	0	0.00%	
Outflows from financing activities						
Transfer to reserves	(827,263)	(52,739)	(52,739)	0	0.00%	
	(827,263)	(52,739)	(52,739)	0	0.00%	
Amount attributable to financing activities	(355,360)	404,902	404,902	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,333,618	3,333,618	3,333,618	0	0.00%	
Amount attributable to operating activities	2,530,026	2,954,800	4,098,973	1,144,173	38.72%	▲
Amount attributable to investing activities	(5,508,284)	(3,781,925)	(2,028,350)	1,753,575	46.37%	▲
Amount attributable to financing activities	(355,360)	404,902	404,902	0	0.00%	
Surplus or deficit after imposition of general rates	0	2,911,395	5,809,143	2,897,748	99.53%	▲

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF LEONORA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 MAY 2025**

	Actual 30 June 2024 \$	Actual as at 31 May 2025 \$
CURRENT ASSETS		
Cash and cash equivalents	11,954,878	13,428,815
Trade and other receivables	965,694	1,089,767
Inventories	84,581	186,633
TOTAL CURRENT ASSETS	13,005,153	14,705,215
NON-CURRENT ASSETS		
Other financial assets	62,378	62,378
Inventories	45,052	45,052
Property, plant and equipment	38,208,906	37,979,252
Infrastructure	103,101,480	101,854,685
TOTAL NON-CURRENT ASSETS	141,417,816	139,941,367
TOTAL ASSETS	154,422,969	154,646,582
CURRENT LIABILITIES		
Trade and other payables	865,230	262,849
Other liabilities	2,376,397	2,608,217
Employee related provisions	223,961	223,961
TOTAL CURRENT LIABILITIES	3,465,588	3,095,027
NON-CURRENT LIABILITIES		
Employee related provisions	140,945	140,945
Other provisions	1,976,278	1,976,278
TOTAL NON-CURRENT LIABILITIES	2,117,223	2,117,223
TOTAL LIABILITIES	5,582,811	5,212,250
NET ASSETS	148,840,158	149,434,332
EQUITY		
Retained surplus	53,186,739	54,185,814
Reserve accounts	6,429,908	6,025,006
Revaluation surplus	89,223,511	89,223,512
TOTAL EQUITY	148,840,158	149,434,332

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

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 11 June 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

All monies held in the Trust Fund are excluded from the financial statements.

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

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

The estimates and associated assumptions are based on historical experience and various other factors 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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

2 NET CURRENT ASSETS INFORMATION

		Amended Budget Opening 1 July 2024	Actual as at 30 June 2024	Actual as at 31 May 2025
(a) Net current assets used in the Statement of Financial Activity				
Current assets	Note	\$	\$	\$
Cash and cash equivalents		6,678,761	11,954,878	13,428,815
Trade and other receivables		1,123,026	965,694	1,089,767
Inventories		99,732	84,581	186,633
		7,901,519	13,005,153	14,705,215
Less: current liabilities				
Trade and other payables		(671,148)	(865,230)	(262,849)
Other liabilities		(445,103)	(2,376,397)	(2,608,217)
Employee related provisions		(223,961)	(223,961)	(223,961)
		(1,340,212)	(3,465,588)	(3,095,027)
Net current assets		6,561,307	9,539,565	11,610,188
Less: Total adjustments to net current assets	2(b)	(6,561,307)	(6,205,947)	(5,801,045)
Closing funding surplus / (deficit)		0	3,333,618	5,809,143
(b) Current assets and liabilities excluded from budgeted deficiency				
Adjustments to net current assets				
Less: Reserve accounts		(6,785,268)	(6,429,908)	(6,025,006)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of employee benefit provisions held in reserve		223,961	223,961	223,961
Total adjustments to net current assets	2(a)	(6,561,307)	(6,205,947)	(5,801,045)
(c) Non-cash amounts excluded from operating activities				
		Amended Budget Estimates 30 June 2025	YTD Budget Estimates 31 May 2025	YTD Actual 31 May 2025
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals		(32,461)	(32,461)	(32,461)
Add: Loss on asset disposals		45,176	13,237	14,592
Add: Depreciation		4,228,880	3,876,473	4,093,086
Total non-cash amounts excluded from operating activities		4,241,595	3,857,249	4,075,217

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$15,000 or 8.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	(26,789)	(0.27%)	▼
Interim GRV			
Grants, subsidies and contributions	(443,315)	(26.32%)	▼
Childcare centre grant not yet received.		Timing	
Driver Access & Equity, Community-led Job, Local Partners are contract liability and revenue to be recognised when expenditure occurs.		Timing	
Fees and charges	119,682	4.27%	▲
Bulk refuse, Avgas, BCITF fees, Gwalia merchandise, sale of standpipe water YTD actuals are lower than YTD budget.		Timing	
Animal control fines, Childcare Centre income, liquid waste disposal, landing fees, passenger head tax YTD actuals higher than YTD budget.		Timing	
Interest revenue	(40,648)	(24.03%)	▼
Interest earned on investments lower than expected.		Timing	
Other revenue	38,332	48.58%	▲
Staff housing reimbursements and Diesel fuel rebates are lower than YTD budget.		Timing	
Insurance claim received.		Permanent	
Expenditure from operating activities			
Employee costs	1,325,757	22.12%	▲
Some employee positions are vacant.		Timing	
Refuse site maintenance, cemeteries, swimming pool, Community-led Job, CDC services, Roadworks maintenance and bush gravel, street cleaning, street trees, Aerodrome maintenance, Gwalia, administration overheads YTD actuals lower than YTD budget.		Timing	
Childcare Centre, youth services, rec centre, commercial refuse collection, depot salaries higher than YTD budget.		Timing	
Materials and contracts	84,458	1.80%	▲
Rates valuation expenses, Strategic Plan development, audit fees, Nurse incentive, driver access equity, property management services, 1260 Fitzgerald Street, town planning, Eastern Precinct project, community grant fund, local partner trans, traffic signs, tree lopping, SPQ maintenance, aerodrome consultant, Barnes federal theatre, museum maintenance, standpipe, Leonora Golden Gift, administration overheads YTD actuals are lower than YTD budget.		Timing	
Doctor & Medical Centre, Ageing in place maintenance, Sanitation household, cemeteries Leonora, roadworks maintenance, depot maintenance, aerodrome maintenance, plant parts and repairs YTD actuals are higher than YTD budget.		Timing	
Utility charges	(43,181)	(12.02%)	▼
Ageing in place, oval, Gwalia, depot utilities lower than YTD budget.		Timing	
Standpipe utility higher than budget.		Permanent	

Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 MAY 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2024-25 year is \$15,000 or 8.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Depreciation	(216,613)	(5.59%)	▼
Staff housing, other community amenities, other recreation, aerodrome, administration and plant depreciation higher than YTD budget. Gwalia depreciation lower than budget.			
Other expenditure	144,336	71.29%	▲
Meeting attendance fees, phone rental, athletics prize money YTD actuals are lower than YTD budget.		Timing	
Loss on asset disposals	(1,355)	(10.24%)	▼
Disposal of Ford Everest.		Timing	
Non cash amounts excluded from operating activities	217,968	5.65%	▲
Depreciation and disposal of assets.		Timing	
Proceeds from capital grants, subsidies and contributions	(1,244,845)	(68.58%)	▼
LRCI Phase 4. Youth Program grants. Roads to Recovery. Regional Road Group.			
Outflows from investing activities			
Payments for property, plant and equipment	123,492	7.50%	▲
Most building capital works projects are in progress and are not yet completed.		Timing	
Payments for construction of infrastructure	2,874,928	70.20%	▲
Some infrastructure other capital works projects are yet to start.		Timing	
Surplus or deficit after imposition of general rates	2,897,748	99.53%	▲
Due to variances described above.			

Please refer to compilation report

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10.0 REPORTS**10.3 MANAGER OF BUSINESS SERVICES****10.3.(C) ACCOUNTS FOR PAYMENT - MAY TO JUNE 2025**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.3.(C) JUN 25
SUBJECT:	Accounts for Payment - May to June 2025
LOCATION/ADDRESS:	Nil
NAME OF APPLICANT:	Nil
FILE REFERENCE:	1.8 Financial Statements
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Kiara Lord
OFFICER:	Manager Business Services
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	1. Accounts for Payment - to June 2025 ↓

BACKGROUND

Attached statements consist of accounts paid by Delegated Authority totalling **\$1,493,064.46** since the previous council meeting consisting of:

- (1) Direct Bank Transactions numbered from **3689** to **3754** and totalling **\$115,669.31**;
- (2) Batch Payments **267, 268, 269, 270, and 271** totalling **\$978,782.62**; and
- (3) Payroll Payments from **Pay Periods Ending 12/05/2025, 26/05/2025, and 09/06/2025** totalling **\$398,612.53**

STATUTORY ENVIRONMENT

Local Government Act 1995 S6.10 & *Financial Management (1996)* Regulation 12 & 13 apply to how the information is to be presented within this report for authorisation by Council.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RECOMMENDATIONS

That Council accepts the accounts for payment, as detailed:

- (1) Direct Bank Transactions numbered from **3689** to **3754** and totalling **\$115,669.31**;
- (2) Batch Payments **267, 268, 269, 270, and 271** totalling **\$978,782.62**; and
- (3) Payroll Payments from **Pay Periods Ending 12/05/2025, 26/05/2025, and 09/06/2025** totalling **\$398,612.53**

VOTING REQUIREMENT

Simple Majority

Manager of Business Services



**Accounts for Payment
Presented to Council
17th June 2025**

Accounts for Payment - June 2025

Shire of Leonora					
Monthly Report – List of Direct Bank Transactions Paid by Delegated Authority					
Submitted to Council on the 17th June 2025					
The following list of accounts relate to Direct Bank Transactions paid under delegation by the Chief Executive Officer, since the previous list of accounts. Transactions are numbered from 3689 to 3754 and totalling \$115,669.31					
CHIEF EXECUTIVE OFFICER					
Transaction	Date	Name	Item	Payment by Delegated Authority	Balance
3689	15/05/2025	3E Advantage	Printing charges April 2025	4,034.60	4,034.60
3691	30/05/2025	National Australia Bank	Account keeping fees	22.00	4,056.60
3692	30/05/2025	National Australia Bank	Merchant fees - May 2025	25.00	4,081.60
3693	30/05/2025	National Australia Bank	Merchant fees - May 2025	25.99	4,107.59
3694	30/05/2025	National Australia Bank	Merchant fees - May 2025	26.63	4,134.22
3695	30/05/2025	National Australia Bank	Merchant fees - May 2025	27.34	4,161.56
3696	30/05/2025	National Australia Bank	Connect access and usage fee	53.23	4,214.79
3697	30/05/2025	National Australia Bank	Merchant fees - May 2025	78.76	4,293.55
3698	30/05/2025	National Australia Bank	Merchant fees - May 2025	545.58	4,839.13
3699	20/05/2025	Click Super	Transaction and facility fees	37.51	4,876.64
3700	29/05/2025	National Australia Bank	Golden Gift Prize Money	48,050.00	52,926.64
3722	2/05/2025	Australian Retirement Trust	Superannuation - PPE 28/04/2025	1,319.96	54,246.60
3723	2/05/2025	Australian Super	Superannuation - PPE 28/04/2025	4,822.89	59,069.49
3724	2/05/2025	Aware Super	Superannuation - PPE 28/04/2025	9,801.60	68,871.09
3725	2/05/2025	Construction and Building Unions Superann	Superannuation - PPE 28/04/2025	649.30	69,520.39
3726	2/05/2025	Equip Super	Superannuation - PPE 28/04/2025	335.21	69,855.60
3727	2/05/2025	Host Plus	Superannuation - PPE 28/04/2025	1,998.70	71,854.30
3728	2/05/2025	MTAA Superannuation Fund	Superannuation - PPE 28/04/2025	790.03	72,644.33
3729	2/05/2025	MyNorth Super	Superannuation - PPE 28/04/2025	344.38	72,988.71
3730	2/05/2025	Rest Superannuation	Superannuation - PPE 28/04/2025	1,069.37	74,058.08
3731	2/05/2025	The Trustee for Mercer Super Trust	Superannuation - PPE 28/04/2025	188.44	74,246.52
3732	2/05/2025	Wealth Personal Superannuation	Superannuation - PPE 28/04/2025	163.79	74,410.31
3733	16/05/2025	Australian Retirement Trust	Superannuation - PPE 13/05/2025	1,200.75	75,611.06
3734	16/05/2025	Australian Super	Superannuation - PPE 13/05/2025	4,889.17	80,500.23
3735	16/05/2025	Aware Super	Superannuation - PPE 13/05/2025	9,115.28	89,615.51
3736	16/05/2025	Construction and Building Unions Superann	Superannuation - PPE 13/05/2025	670.18	90,285.69
3737	16/05/2025	Equip Super	Superannuation - PPE 13/05/2025	300.33	90,586.02
3738	16/05/2025	Host Plus	Superannuation - PPE 13/05/2025	2,052.06	92,638.08
3739	16/05/2025	MTAA Superannuation Fund	Superannuation - PPE 13/05/2025	671.59	93,309.67
3740	16/05/2025	MyNorth Super	Superannuation - PPE 13/05/2025	292.07	93,601.74
3741	16/05/2025	Rest Superannuation	Superannuation - PPE 13/05/2025	884.08	94,485.82
3742	16/05/2025	The Trustee for Mercer Super Trust	Superannuation - PPE 13/05/2025	152.01	94,637.83
3743	16/05/2025	Wealth Personal Superannuation	Superannuation - PPE 13/05/2025	148.90	94,786.73
3744	30/05/2025	Active Super	Superannuation - PPE 26/05/2025	683.07	95,469.80
3745	30/05/2025	Australian Retirement Trust	Superannuation - PPE 26/05/2025	1,163.49	96,633.29
3746	30/05/2025	Australian Super	Superannuation - PPE 26/05/2025	5,029.98	101,663.27
3747	30/05/2025	Aware Super	Superannuation - PPE 26/05/2025	9,466.84	111,130.11
3748	30/05/2025	Equip Super	Superannuation - PPE 26/05/2025	295.75	111,425.86
3749	30/05/2025	Host Plus	Superannuation - PPE 26/05/2025	1,889.42	113,315.28

Accounts for Payment - June 2025

Transaction	Date	Name	Item	Payment by Delegated Authority	Balance
3750	30/05/2025	MTAA Superannuation Fund	Superannuation - PPE 26/05/2025	671.59	113,986.87
3751	30/05/2025	MyNorth Super	Superannuation - PPE 26/05/2025	326.95	114,313.82
3752	30/05/2025	Rest Superannuation	Superannuation - PPE 26/05/2025	989.68	115,303.50
3753	30/05/2025	The Trustee for Mercer Super Trust	Superannuation - PPE 26/05/2025	182.17	115,485.67
3754	30/05/2025	Wealth Personal Superannuation	Superannuation - PPE 26/05/2025	183.64	115,669.31
GRAND TOTAL				\$115,669.31	

Accounts for Payment - June 2025

Shire of Leonora					
Monthly Report – List of Accounts Paid by Delegated Authority					
Submitted to Council on the 17th June 2025					
<p>Batch Payments 267, 268, 269, 270 and 271 totalling \$978,782.62 has been paid by delegated authority by the Chief Executive Officer and has been checked and are fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing. Bank Details are reconciled against those invoices by two officers.</p>					
CHIEF EXECUTIVE OFFICER					
Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP267.01	16/05/2025	Ann-Marie. Brassington	Reimbursement for Accommodation & Clock Repairs (Chambers Clock)	735.50	735.50
BP267.02	16/05/2025	Bookeasy Australia Pty Ltd	Room Manager monthly service	84.70	820.20
BP267.03	16/05/2025	David Gray & Co. Pty. Ltd.	Purchase Rubbish Bins	5,214.66	6,034.86
BP267.04	16/05/2025	Grandstand Ventures	Silent Disco for Leonora Golden Gift 2025	4,070.00	10,104.86
BP267.05	16/05/2025	Horizon Power	Power Supply Charges - Streetlights	6,326.11	16,430.97
BP267.06	16/05/2025	Leonora Village.	Accommodation - May 2025	2,352.00	18,782.97
BP267.07	16/05/2025	Mcleods Barristers and Solicitors	Legal expenses May 2025	2,748.47	21,531.44
BP267.08	16/05/2025	Nomad Pumping	Supply and install new fire hose reel in rec centre, move water main and supply new garden tap at Depot, rectify leaking watermain in carpark at Museum, Repair/replace watermain at monument park, replacement septic lids at 240 Hoover, and repair Leaking watermain at aging in place village	7,550.40	29,081.84
BP267.09	16/05/2025	Terry Sargent	Contract Health Surveyor April & May 2025	9,724.00	38,805.84
BP267.10	16/05/2025	Transaction Network Services	Monthly transaction and support fee for Avgas tank at airport 2024/25	66.11	38,871.95
Total - Batch Payment 267				38,871.95	
BP268.01	19/05/2025	AFGRl Equipment Australia Pty Ltd	Windscreen/window replacements P2515, P2487 & freight	3,836.98	3,836.98
BP268.02	19/05/2025	ATS Mining Maintenance	Repair tyre carrier for grader P24587.	2,419.56	6,256.54
BP268.03	19/05/2025	Avis Leinster	Hire vehicle for Bluepen visit	731.49	6,988.03
BP268.04	19/05/2025	Bidfood Kalgoorlie	Catering and Consumables Hoover House	1,321.15	8,309.18
BP268.05	19/05/2025	Bigfoot Contracting	Bowls Club Cleaning	180.00	8,489.18
BP268.06	19/05/2025	Bluepen Collective Pty Ltd	Project Management Services - Grader Tender, Flood Disaster Recovery & LRCI Project	23,517.56	32,006.74
BP268.07	19/05/2025	Bunnings Building Supplies Pty Ltd	Asphalt and building supplies	572.65	32,579.39
BP268.08	19/05/2025	Canine Control	Ranger services 29/04/25 to 30/04/25	4,543.00	37,122.39
BP268.09	19/05/2025	Central Hotel	Accommodation for JSH trainer and catering for LG Professionals function	1,190.00	38,312.39
BP268.10	19/05/2025	City Of Kalgoorlie/Boulder	Quarterly contributions JSH - January to June 2025	116,758.14	155,070.53
BP268.11	19/05/2025	Civil Safety Pty Ltd	Training Courses Depot Staff	15,045.00	170,115.53
BP268.12	19/05/2025	Coates Hire	EWP Hire for Masonic Roof Repairs	1,955.63	172,071.16
BP268.13	19/05/2025	Council First Pty Ltd	Council first subscription June 2025	6,053.65	178,124.81
BP268.14	19/05/2025	CyberSecure Pty Limited	Monthly data protection back up & storage	738.10	178,862.91

Accounts for Payment - June 2025

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP268.15	19/05/2025	Eagle Petroleum (WA) Pty Ltd	Bulk Diesel, Shell Card transactions & tubes	30,215.25	209,078.16
BP268.16	19/05/2025	Elite Gym Hire	Monthly gym equipment hire	2,207.89	211,286.05
BP268.17	19/05/2025	Fitz Gerald Strategies	Assist Council with CEO performance review	4,125.00	215,411.05
BP268.18	19/05/2025	Goldfields Locksmiths	Supply of restricted cut keys	227.95	215,639.00
BP268.19	19/05/2025	Goldfields Pest Control	Aerodrome Maintenance - Weed management	9,233.40	224,872.40
BP268.20	19/05/2025	GTN Services	Vehicle Services/repairs - P11521, P2480, P507, and P203 + Water for Depot	2,934.25	227,806.65
BP268.21	19/05/2025	Hames Sharley	Community engagement regarding Genesis Minerals plans	280.50	228,087.15
BP268.22	19/05/2025	Harvey Norman AV/IT Kalgoorlie	Cables & surge protectors for office gear + appliances for staff housing	2,162.80	230,249.95
BP268.23	19/05/2025	Harvey Norman Furniture Kalgoorlie	Furniture for 51 Gwalia	3,449.00	233,698.95
BP268.24	19/05/2025	Kalgoorlie Case & Drill Pty Ltd	Replacement engel and cover for incoming MWS	2,274.00	235,972.95
BP268.25	19/05/2025	KleenWest	Cleaning supplies - airport	1,391.12	237,364.07
BP268.26	19/05/2025	Lambron Contracting Pty Ltd.	Road Maintenance - Bush Graders Little Mill Rd, Mt Ida Rd & Old Laverton	33,638.00	271,002.07
BP268.27	19/05/2025	Landgate	Annual Roll & general revaluations	19,404.26	290,406.33
BP268.28	19/05/2025	Leinster Sport & Recreation Association	Community Grant Round	11,000.00	301,406.33
BP268.29	19/05/2025	Leonora Pharmacy -	Havrix vaccination	86.15	301,492.48
BP268.30	19/05/2025	Leonora Post Office	Postage for admin and keys for depot	209.25	301,701.73
BP268.31	19/05/2025	Les Morgan	Reimbursement for fuel when fuel card wasn't accepted	146.22	301,847.95
BP268.32	19/05/2025	Maintenance Experts Pty Ltd	Mex system subscription	31,565.93	333,413.88
BP268.33	19/05/2025	Marie Pointon (Cakes)	10x cakes for resale at Hoover House	650.00	334,063.88
BP268.34	19/05/2025	McMahon Burnett Transport	Freight for Catering and Consumables	67.76	334,131.64
BP268.35	19/05/2025	Modern Teaching Aids Pty Ltd	LELC supplies	331.65	334,463.29
BP268.36	19/05/2025	Moore Australia	Monthly BAS, Financial Activity reports, and IPR services May, 2025	7,720.91	342,184.20
BP268.37	19/05/2025	Motor Pass	Motor Pass fuel card transactions April	2,975.81	345,160.01
BP268.38	19/05/2025	Netlogic Information Technology	IT support and licences for May 2025	5,464.70	350,624.71
BP268.39	19/05/2025	Northern Goldfields Electrical Pty Ltd	2 x Replacement AC unit for 9 Cohen St	4,290.00	354,914.71
BP268.40	19/05/2025	Northern Star Resources Ltd-	Refund of rates for A2860	129.70	355,044.41
BP268.41	19/05/2025	Office National Kalgoorlie	Stationery	323.31	355,367.72
BP268.42	19/05/2025	One Tree Community Services Inc	Leonora Early Learning Centre Audit and Management Review	5,826.00	361,193.72
BP268.43	19/05/2025	Perth Traffic Training	Training course for Basic Worksite Traffic Management and Traffic Controller	8,800.00	369,993.72
BP268.44	19/05/2025	PFD Food Services Pty Ltd	Catering and Consumables	3,111.35	373,105.07
BP268.45	19/05/2025	Pier Street Medical	Medical V Wiliams	196.00	373,301.07
BP268.46	19/05/2025	Prosegur Australia Pty Ltd	ATM Install & Run April	3,097.34	376,398.41
BP268.47	19/05/2025	Riklan Emergency Management Services	Staff Training - Test & Tag for N Gahan	450.00	376,848.41
BP268.48	19/05/2025	Seven Network Operations Ltd	Advertising - Golden Gift & Gwalia	1,521.30	378,369.71
BP268.49	19/05/2025	Signarama Burswood and Perth CBD	Supply 20 x Single Sided Digitally Printed Banner Mesh Banner	3,388.00	381,757.71
BP268.50	19/05/2025	Skippers Aviation Pty Ltd	Flights for JSH trainer	880.00	382,637.71

Accounts for Payment - June 2025

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP268.51	19/05/2025	Slater-Gartrell Sports	Sporting Equipment - Indoor Cricket	840.40	383,478.11
BP268.52	19/05/2025	Steven Featherstone-	Refund for cancelled HH accommodation	510.00	383,988.11
BP268.53	19/05/2025	Sunny Industrial Brushware	Replacement brushes for Tennant s30 Sweeper	4,294.62	388,282.73
BP268.54	19/05/2025	Team Global Express Pty Ltd	Freight for admin and depot	110.52	388,393.25
BP268.55	19/05/2025	Telstra	Phone/internet charges - May 2025	2,684.74	391,077.99
BP268.56	19/05/2025	Tutt Bryant Equipment - WA	Valve Block P061	2,776.28	393,854.27
BP268.57	19/05/2025	Vanguard Print	Freight and handling of Northern Goldfields maps and brochures	417.12	394,271.39
BP268.58	19/05/2025	Verb Advertising	Updates to advertisement for Leonora Golden Gift 2025	264.00	394,535.39
BP268.59	19/05/2025	Wall to Wall Construction	Maintenance of Masonic Lodge, Museum and Gwalia Shed, as well as building related to the Hoover House Laundry	61,078.93	455,614.32
BP268.60	19/05/2025	Water Corporation	Water supply charges - May 2025	2,139.53	457,753.85
BP268.61	19/05/2025	West Australian Newspapers Ltd	Tender publication in Kal miner	251.40	458,005.25
BP268.62	19/05/2025	Western Mines Group	Rates refund A5037	253.29	458,258.54
BP268.63	19/05/2025	Win - Nine Life Channel	TV advertising GG 25	1,100.00	459,358.54
BP268.64	19/05/2025	Xstra Group Pty Ltd	PLAX Hosting, Provision and Support per Extension and Rental Service per Month for CRC	507.89	459,866.43
Total - Batch Payment 268				459,866.43	
BP269.01	21/05/2025	Australian Taxation Office	BAS April 2025	66,765.00	66,765.00
BP269.02	21/05/2025	Bol Performance	Entertainment Leonora Golden Gift	5,500.00	72,265.00
BP269.03	21/05/2025	Civil Safety Pty Ltd	Training for JSH	14,712.00	86,977.00
BP269.04	21/05/2025	Kalgoorlie Feed Barn Pty Ltd	Dog & chicken food for depot	218.00	87,195.00
BP269.05	21/05/2025	Perth Reptile Company	Reptile show GG 25	5,500.00	92,695.00
Total - Batch Payment 269				92,695.00	
BP270.01	23/05/2025	ARB Cockburn	Accessories for CEO Landcruiser as per quote/estimate 15888	14,500.00	14,500.00
BP270.02	23/05/2025	Civil Safety Pty Ltd	Forklift training up to 8 participants as per Quote QU-6803	6,510.00	21,010.00
BP270.03	23/05/2025	Cleverpatch	LELC Supplies	135.15	21,145.15
BP270.04	23/05/2025	Council First Pty Ltd	Professional Services April 2025	8,530.50	29,675.65
BP270.05	23/05/2025	Everett Butchers	Meat pies for catering	319.00	29,994.65
BP270.06	23/05/2025	GTT Metals Group Pty Ltd	Rates refund A5530	398.40	30,393.05
BP270.07	23/05/2025	Horizon Power	Power and supply charges Rec Centre 23/04/25 to 20/05/25	2,988.28	33,381.33
BP270.08	23/05/2025	Kalgoorlie Metro Property Group RENTALS	Annual Shire housing inspections	8,470.00	41,851.33
BP270.09	23/05/2025	Leonora District High School P&C	Back to school packs	7,500.00	49,351.33
BP270.10	23/05/2025	Luck Thai Cleaning	Cleaning 28/04/25 to 11/05/25	11,820.07	61,171.40
BP270.11	23/05/2025	Ty Matson	CEO Recreation allowance	30,000.00	91,171.40
BP270.12	23/05/2025	Whitehouse Hotel	Catering for JSH courses	1,558.00	92,729.40

Accounts for Payment - June 2025

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
Total - Batch Payment 270				92,729.40	
BP271.01	30/05/2025	Access Office Industries	Chairs for Council Chambers	8,206.00	8,206.00
BP271.02	30/05/2025	All Workwear	Uniforms for new staff at depot, Hoover House and library/info centre	1,188.00	9,394.00
BP271.03	30/05/2025	Altamont Contingency Underwriting	Insurance for Leonora Golden Gift 2025	10,589.85	19,983.85
BP271.04	30/05/2025	Bidfood Kalgoorlie	Catering and Consumables Hoover House	788.86	20,772.71
BP271.05	30/05/2025	Brianna Peters	Supplies for Health Day 2025	1,560.00	22,332.71
BP271.06	30/05/2025	Brown's Party Hire	Stage and marquee for Leonora Golden Gift	4,963.20	27,295.91
BP271.07	30/05/2025	Bunnings Building Supplies Pty Ltd	Laundry supplies, geraniums & miscellaneous items for Depot	2,099.84	29,395.75
BP271.08	30/05/2025	Department of Fire and Emergency Services	2024/25 ESL qtr. 4	17,661.47	47,057.22
BP271.09	30/05/2025	Design Sense Graphics & Web	Shire and Leonora Golden Gift promotion materials	3,465.00	50,522.22
BP271.10	30/05/2025	Earth Australia Contracting Pty Ltd	4x replacement 8.5kg gas bottles for Hoover House	200.02	50,722.24
BP271.11	30/05/2025	ESB Consultancy	Computer Training Courses supplied to the JSH	3,400.54	54,122.78
BP271.12	30/05/2025	Goldfields Controlled Waste.	Emptying septs for Gwalia and toilets for sorry camp	4,063.40	58,186.18
BP271.13	30/05/2025	Goldfields Pest Control	Pest Control - Shire properties 2025	28,705.60	86,891.78
BP271.14	30/05/2025	GTN Services	Replace air-conditioning parts and repairs as required - 1DVV832	1,428.37	88,320.15
BP271.15	30/05/2025	Harvey Norman AV/IT Kalgoorlie	2 x HDMI to USB-C cables	107.90	88,428.05
BP271.16	30/05/2025	Horizon Power	Power and supply charges 30/04/25 to 26/05/25	307.15	88,735.20
BP271.17	30/05/2025	In2balance	Export RBO data	2,200.00	90,935.20
BP271.18	30/05/2025	KleenWest	Cleaning supplies	560.23	91,495.43
BP271.19	30/05/2025	Lambron Contracting Pty Ltd.	Repairs to plant equipment P012	1,414.68	92,910.11
BP271.20	30/05/2025	LG Professionals WA	Staff Training Executive Leadership Program 1-3 September 2025 Alex Baxter and Kiara Lord	6,310.00	99,220.11
BP271.21	30/05/2025	Luck Thai Cleaning	Cleaning of public toilets, rec centre and youth centre	11,511.50	110,731.61
BP271.22	30/05/2025	McMahon Burnett Transport	Freight for Gwalia merch	87.95	110,819.56
BP271.23	30/05/2025	Netlogic Information Technology	Teams phone subscriptions * miscellaneous IT queries April-May 2025	691.50	111,511.06
BP271.24	30/05/2025	PFD Food Services Pty Ltd	Catering and Consumables	3,670.95	115,182.01
BP271.25	30/05/2025	Prosegur Australia Pty Ltd	ATM Install & Run 2024/25	6,366.80	121,548.81
BP271.26	30/05/2025	Radrock Adventures	Hire of Kids Zone play equipment, includes staff and travel costs	20,350.00	141,898.81
BP271.27	30/05/2025	Receptive Security	Scope of works as per RFT 02/2025 20% Progress payment	75,625.00	217,523.81
BP271.28	30/05/2025	Rosie Solmerano	Reimbursement catering expenses	123.76	217,647.57
BP271.29	30/05/2025	Shire of Menzies.	Staff training - Exception Customer Service	1,976.25	219,623.82
BP271.30	30/05/2025	Skippers Aviation Pty Ltd	Flights for production team	880.00	220,503.82
BP271.31	30/05/2025	Team Global Express Pty Ltd	Freight for depot	76.59	220,580.41

Accounts for Payment - June 2025

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP271.32	30/05/2025	Telstra	Phone charges Admin	347.29	220,927.70
BP271.33	30/05/2025	Toyota Material Handling Australia Pty Li	Bucket Brush - Skid Steer	7,612.00	228,539.70
BP271.34	30/05/2025	Ty Matson	Reimbursement for purchase of Elite Mile winners gold nuggets	10,951.64	239,491.34
BP271.35	30/05/2025	Waalitj Foundation Limited	Leonora Community Grant Round 2024/25	9,922.00	249,413.34
BP271.36	30/05/2025	Water Corporation	Water and supply charges 18/03/25 to 22/05/25	45,206.50	294,619.84
Total - Batch Payment 255				294,619.84	
GRAND TOTAL				978,782.62	

Accounts for Payment - June 2025

Shire of Leonora					
Monthly Report – List of Accounts Paid by Delegated Authority					
Submitted to Council on the 17th June 2025					
The following list of accounts has been paid under delegation by the Chief Executive Officer, since the previous list of accounts. Transactions contain Wages & Payroll Liability payments since the previous list of accounts paid by Delegated Authority totalling \$398,612.53					
CHIEF EXECUTIVE OFFICER					
Cheque	Date	Name	Item	Payment by Delegated Authority	<i>Balance</i>
PPE120525	13/05/2025	Shire of Leonora	Salaries and Wages - PPE12/05/2025	129,477.50	129,477.50
PL120525	16/05/2025	Shire of Leonora	Payroll Liabilities - PPE12/05/2025	1,727.14	131,204.64
PPE260525	27/05/2025	Shire of Leonora	Salaries and Wages - PPE 26/05/2025	127,389.39	258,594.03
PL260525	28/05/2025	Shire of Leonora	Payroll Liabilities - PPE 26/05/2025	1,986.89	260,580.92
PPE090625	10/06/2025	Shire of Leonora	Salaries and Wages - PPE09/06/2025	136,044.72	396,625.64
PL090625	11/06/2025	Shire of Leonora	Payroll Liabilities - PPE 09/06/2025	1,986.89	398,612.53
GRAND TOTAL				398,612.53	

10.0 REPORTS**10.4 MANAGER OF COMMUNITY SERVICES****10.4.(A) CHARGE UP GRANT WORKPLACE TRANSFORMER**

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 17th June 2025
AGENDA REFERENCE:	10.4.(A) JUN 25
SUBJECT:	Charge Up Grant Workplace Transformer
LOCATION/ADDRESS:	79 Tower Street Leonora
NAME OF APPLICANT:	Shire of Leonora
FILE REFERENCE:	11.14
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Alex Baxter
OFFICER:	Manager Community Services
INTEREST DISCLOSURE:	Nil
DATE:	12th June 2025
SUPPORTING DOCUMENTS:	<ol style="list-style-type: none">1. Transformer Design ↓2. Transformer Quote ↓3. Chare Up Application ↓

BACKGROUND

The Shire of Leonora has been collaborating with Niki Curtis, the Climate Alliance Coordinator for the Goldfields Voluntary Regional Organisation of Councils (GVROC), to support the establishment of an electric vehicle (EV) charging point within the town of Leonora. To facilitate the installation of the electric vehicle charging station, the Shire of Leonora applied on 1 August 2024 under Round 2 of the Charge Up Workplace Grant Program. The application sought funding to support both the purchase and installation of the EV charging unit as well as essential infrastructure upgrades specifically, a power supply upgrade to the proposed site at the Leonora Recreation Centre.

Following the Council's adoption of the 2024/2025 Budget, the installation of a heating system at the Leonora Aquatic and Recreation Centre was identified as a priority project. During the development of draft designs and technical specifications for the heating system, it became apparent that an upgrade to the Centre's existing electrical infrastructure would be required to support the additional energy demands.

Coinciding with this, the proposed installation of an electric vehicle charging station at the same site also necessitates a power supply upgrade. Given the overlapping infrastructure needs of both projects, a unified electrical upgrade has been designed. This integrated system will be capable of supporting both the heating installation and the EV charging station

On 17 October 2024, the Shire of Leonora received preliminary approval for its grant application from the Department of Energy, Mines, Industry Regulation and Safety. This approval was granted

subject to the provision of a formal quotation from Horizon Power for the required upgrades to the electrical infrastructure.

Since receiving the preliminary approval, the Shire has been in ongoing discussions with Horizon Power regarding the detailed design and associated costings for the installation of a new transformer. These technical consultations have ensured that the proposed solution will adequately meet the electrical demands of both the new EV charging station and the planned heating system for the Leonora Aquatic and Recreation Centre.

On 10 June 2025, Horizon Power provided the finalised design and formal cost estimate for the electrical infrastructure upgrade. The total quoted cost is \$346,862.67, and the quotation remains valid for a period of 20 business days.

Under the Charge Up Grant guidelines, applicants are eligible to utilise up to \$225,000.00 for electrical infrastructure upgrades associated with the installation of electric vehicle charging stations. The Shire of Leonora has also allocated \$350,000.00 in its 2024/2025 budget for the heating upgrade at the Leonora Aquatic and Recreation Centre. Of this amount, approximately \$270,000.00 is earmarked for the supply and installation of the heating system, leaving a balance of \$80,000.00 available to contribute towards the required electrical upgrade.

The combined funding available for the electrical infrastructure works amounts to \$305,000.00. With the confirmed total cost of \$346,862.67 for the full upgrade, this leaves a funding shortfall of \$41,862.67. To address this gap, the Shire of Leonora may consider utilising funds from the Swimming Pool Reserve to cover the remaining cost.

STAKEHOLDER ENGAGEMENT

The Shire has worked closely with the GVROC on this matter.

STATUTORY ENVIRONMENT

6.8 . Expenditure from municipal fund not included in annual budget

(1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —

(a) is incurred in a financial year before the adoption of the annual budget by the local government; or

(b) is authorised in advance by resolution*; or

(c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

(1a) In subsection (1) —

additional purpose means a purpose for which no expenditure estimate is included in the local government's annual budget.

(2) Where expenditure has been incurred by a local government —

(a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and

(b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council.

POLICY IMPLICATIONS

As per the Shire of Leonora Purchasing Policy A2.7

FINANCIAL IMPLICATIONS

The project is contingent upon securing funding through the Charge Up Grant, which allows for up to \$225,000.00 to be allocated toward electrical infrastructure upgrades, and the allocation of an additional \$80,000.00 from the Shire's existing heating upgrade budget. To cover the remaining \$41,862.67 shortfall, it is proposed that funding be drawn from the Swimming Pool Reserve, bringing the total available funding to \$346,862.67, which matches the confirmed cost of the electrical upgrade.

STRATEGIC IMPLICATIONS

The project aligns with the Shire of Leonora Plan for the Future outcome 3.1: Sustainable and effective environmental management and outcome 3.2: Infrastructure and services meeting the needs of our community

RISK MANAGEMENT

Key risks associated with the project include the potential for cost overruns or failure to secure the necessary co-funding, which may result in the Shire being unable to proceed and having to return the Charge Up grant. This could lead to delays in delivering critical infrastructure upgrades, impacting community expectations and service delivery. Additionally, there is a reputational risk to the Shire, as withdrawal from a high-profile sustainability initiative may affect stakeholder confidence and future funding opportunities

RECOMMENDATIONS

1. That Council accepts the quote provided by Horizon Power for the installation of a transformer at 79 Tower Street, Leonora, and:
2. Authorises the submission of the quote as part of the Charge Up Grant application, seeking the maximum funding amount available for infrastructure upgrades; and
3. Commits to including in the 2025–2026 Annual Budget sufficient funds to cover any costs not met by the grant.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Deputy Chief Executive Officer



PUBLIC



Your Ref:
Our Ref: ESP0505
Enquiries: Grant De Vos
Telephone (08) 9072 3476

Horizon Power
PO Box 148
Esperance WA 6450
ABN 57 955 011 697

FORMAL QUOTE

(Note: there is a 20 business daytime limit for acceptance of the Formal Quote)

Tuesday 10th of June 2025

Shire of Leonora
67 Tower St
Leonora WA 6438
Attn: Niki Curtis

Dear Niki,

We refer to your request for Horizon Power to provide a formal quote in relation to the upgraded electricity connection at 79 Tower St Leonora (**Site**).

This Formal Quote is based on the information that has been provided by you (**Background Information**).

Please find attached to this Formal Quote the proposed Electricity Infrastructure Design on the enclosed drawing number ESP0505 which conforms to our standard design practices, and which has been prepared based on the data and instructions provided in the Background Information.

Please note that this Formal Quote:

- a. relates to the electricity infrastructure as detailed in the Electricity Infrastructure Design.
- b. is based on the attached Assumptions.
- c. is subject to the attached Terms and Conditions of Formal Quote; and
- d. is subject to the *WA Distribution Connection Manual, Supply Extension Projects – General Conditions for Individual Customers (DSB 95/5)* and *Substation Installation Requirements (DSB 95/6)* if a substation is required. These documents can be downloaded at the following website:
<http://horizonpower.com.au/contractors-suppliers/contractors/manuals-and-standards/>

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QUOTATION DETAILS

Labour Costs	\$26,919.02
Material Costs	\$92,322.56
Equipment Costs	\$1,264.68
Contractor Related Costs	\$200,823.44
Capacity Charge (if applicable)	
Capital Contribution (excl GST)	\$321,329.70
GST Amount	\$32,132.97
Capital Contribution (non refundable)	\$353,462.67
Less Design Fees (if paid)	\$6,600.00
Balance Owing	\$346,862.67

Our quotation for this work is \$346,862.67 (non-refundable). This amount includes GST of \$32,132.97.

HORIZON POWER'S SCOPE OF WORK

Horizon Power's scope of work (**Electricity Infrastructure Works**) which is covered by this quotation is as follows:

- Install new 630kVA 11kV transformer 14m from northeast corner of 79 Tower St as shown on drawing ESP0505.
- Install new HVUG cable from pole 1014271 to new transformer as shown on drawing ESP0505.
- Replace pole 1014271 with new 12.5m pole.
- Test, terminate and connect HVUG cable to new transformer and overhead on pole 1014271 via HV fuses.
- Remove links and disconnect consumer mains from existing uni pillar on 79 Tower St. Convert uni pillar to a working end.
- Liaise with customer's EC to connect consumer mains to new transformer and install CT meter in SMSB.
- Complete all termination, earthing and commissioning requirements.
- Liaise with customer's EC to connect consumer mains to new transformer.
Ensure existing consumer mains is disconnected prior to energizing new transformer.
- Complete all termination, earthing and commissioning requirements.

CUSTOMER'S SCOPE OF WORK

The work described below is not included in the quotation and is the customer's responsibility.

- Supply evidence of easement for substation site within the lot prior to installation.
- Install survey pegs to define cable route from pole 1014271 to transformer.
- Prepare transformer site as per the Western Australian Services and Installation Requirements clause 14.4.6.
- Supply and install CT SMSB contiguous to transformer site
- Supply 'T' type CTs, consumer mains, appropriate connectors and tooling.
- All work on customer's side of the point of supply.

CONNECTION

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Please note that before final supply connection can be made, the customer's electrical contractor must submit the appropriate notices in accordance with the *WA Electrical Requirements* and/or the *WA Distribution Connection Manual*. These documents can be downloaded at the following websites:

http://www.docep.wa.gov.au/EnergySafety/PDF/Publications/WA_Electrical_Requirements.pdf
<http://horizonpower.com.au/contractors-suppliers/contractors/manuals-and-standards/>

The customer must also complete the appropriate account application form before connection can occur.

PAYMENT INFORMATION

If you wish to proceed with this work (Horizon Power reference number ESP0505), please complete and sign the attached Quotation Acceptance Form. Return the form within **20 business days** to:

Horizon Power
PO Box 148
Esperance WA 6450

We will prepare and forward a Tax Invoice for the above work once the Quotation Acceptance Form has been received at our office. Available payment options are listed at the bottom of the Tax Invoice.

Please note that it is important that the Customer Details are completed on the Quotation Acceptance Form, since these will be used to determine who the Tax Invoice will be issued to.

SCHEDULING OF ELECTRICITY INFRASTRUCTURE WORKS

Generally, we will endeavor to undertake the Electricity Infrastructure Works in accordance with your timetable for completion of the Project. However, adequate notice must be given of the Project timetable and the desired completion date for the Electricity Infrastructure Works. Typically, construction will commence within 12 weeks of the date payment has been received. How long the Electricity Infrastructure Works will take to complete depends on the nature of the Project, including the size and complexity of the Project and the availability of internal and/or external personnel, equipment and/or materials required for the Project.

Once we have received payment, the Construction Manager appointed to manage the Electricity Infrastructure Works for the Project will advise you as to the proposed construction schedule. We will keep you informed as to our progress regarding the construction schedule for completion of the Electricity Infrastructure Works.

ASSISTANCE AND INFORMATION

If you require any assistance with understanding the Formal Quote or the Quotation Acceptance Form, or if you would like copies of the Manuals or Policies referred to in these documents, please contact this office.

Yours sincerely,



Grant De Vos
Power Systems Officer
Horizon Power

Enc:

1. Quotation Acceptance Form

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2. Customer Detail Form
3. Assumptions of Formal Quote
4. Terms and Conditions



Your Ref:
Our Ref: ESP0505
Enquiries: Grant De Vos
Telephone (08) 9072 3476

QUOTATION ACCEPTANCE FORM

Please complete, sign and return this form if you accept the quotation provided by Horizon Power for the work specified below.

Project Title	79 Tower St Leonora
Horizon Power Reference No.	ESP0505
Formal Quote Date	Tuesday 10 th of June 2025
Quotation Amount (incl GST)	\$346,862.67

By signing this Quotation Acceptance Form **Niki Curtis** accepts the Formal Quote and acknowledges that they are entering into a binding contract with Horizon Power, subject to the attached Terms and Conditions. By signing the Quotation Acceptance **Niki Curtis** acknowledges that:

- a. the Formal Quote was based on the attached Assumptions;
- b. the per unit energy charge payable upon connection is as per the information available on <https://horizonpower.com.au/media/4568/fees-and-charges-brochure-july-2019.pdf>
- c. the Electricity Infrastructure Design attached to the Formal Quote has been reviewed and is acceptable;
- d. the Assumptions of Formal Quote attached to the Formal Quote have been reviewed and are applicable;
- e. before Horizon Power will order any materials or commence the Electrical Infrastructure Works, full payment must be made for the Electricity Infrastructure Works; and
- f. the Tax Invoice will be issued in accordance with the Customer Details completed below.

I have also enclosed the completed Customer Details Form.

Signature: _____

Please print name: _____

Phone No. _____

Date: _____

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Your Ref:
Our Ref: ESP0505
Enquiries: Grant De Vos
Telephone (08) 9072 3476

Horizon Power
PO Box 148
Esperance WA 6450
ABN 57 955 011 697

CUSTOMER DETAILS (For Tax Invoice Purposes)**Please ensure all items are completed**

Name or Company Name: _____

Contact Name: _____
(if different)

Postal Address: _____

Address (if different): _____

ABN/ACN: _____
(If applicable)Your P/O Number _____
(If applicable)

Phone No.: _____

Mobile No.: _____

Fax No.: _____

Email: _____

Horizon Power use only:

ORIGINAL – DESIGNER TO FILE

COPY – A/R USE ONLY

PUBLIC

ELLIPSE INVOICE NO:

PUBLIC

**ASSUMPTIONS OF FORMAL QUOTE**

The Formal Quote is based on the following general assumptions:

- a. The accuracy of the information (including the electrical demand requirements and all plans and survey information) provided in your Connection Application and the attached documents as well as any additional information you have provided before the Formal Quote was issued.
- b. The Electricity Infrastructure Works will be undertaken by Horizon Power during Normal Working Hours 7am to 4pm on Mondays to Fridays except Public Holidays unless otherwise specifically stated in the Formal Quote.
- c. If rock is encountered the customer will be invoiced for all additional work associated with the excavation and removal of overburden.
- d. Horizon Power can reasonably meet the terms on which any required Government approvals and Site access rights are granted with regards to the Electricity Infrastructure Works.
- e. The Customer provides to Horizon Power access to the Site and any related approvals as reasonably required by Horizon Power for its performance of the Electricity Infrastructure Works, as and when Horizon Power requires such access.
- f. There are no latent conditions on or about the Site including the sub-soil and other geographical, geological and environmental conditions likely to affect Horizon Power's performance of the Electricity Infrastructure Works.
- g. Horizon Power does not encounter any physical or artificial obstructions which includes Horizon Power encountering hard rock instead of soft soil whether those physical or artificial obstructions were foreseeable.
- h. There are no environmental, native title, Aboriginal heritage or contamination issues affecting the Site.
- i. The Site is readily accessible by a two-wheel drive vehicle.
- j. Site plans without contours marked are level.
- k. The Site will be easily accessible by Horizon Power during Normal Working Hours, Horizon Power always has unobstructed access to the Site during the performance of the Electricity Infrastructure Works and the Site conditions are not detrimental to the ability of Horizon Power's employees or contractors to work in an efficient, productive and safe manner.
- l. The parts of the Site which will be accessed to install electricity infrastructure as detailed in the Electricity Infrastructure Design and the Electricity Infrastructure Works are clear of vegetation and other infrastructure.
- m. The Customer delivers all of the deliverables required of the Customer in connection with the Electricity Infrastructure Works and this Formal Quote and provides any other information Horizon Power reasonably requests from the Customer within a reasonable timeframe.

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TERMS AND CONDITIONS OF FORMAL QUOTE

Acceptance of the Formal Quote is subject to the following terms and conditions.

1. Validity of Formal Quote

The Formal Quote is valid for **20 business days** from the date issued.

2. Acceptance of Formal Quote

By signing the Quotation Acceptance Form, you are confirming that you accept the Formal Quote and are entering into a binding contract with Horizon Power subject to these terms and conditions including the terms and conditions in the covering letter (**Contract**). These terms and conditions form part of the Contract unless expressly excluded in writing by Horizon Power. Unless otherwise provided for in the Contract, a purported modification, variation or amendment of this Contract including the scope of works or any waiver of any rights of any party or any approval or consent shall have no effect unless in writing and signed by each party. This does not apply to any Horizon Power initiated modifications to the Electricity Infrastructure Design or the Electricity Infrastructure Works pursuant to clause 13.

3. Applicable policies

The *WA Distribution Connection Manual, Supply Extension Projects – General Conditions for Individual Customers (DSB 95/5)* and *Substation Installation Requirements (DSB 95/6)* if a substation is required, form part of the Formal Quote and will be reviewed by you and, where applicable, your electrical contractor.

4. Licence to access Site

You must grant Horizon Power an unconditional licence to access the Site for the purpose of undertaking the Electricity Infrastructure Works from the date the Quotation Acceptance Form is received by Horizon Power until the date the Electricity Infrastructure Works are completed. You must ensure the Site is safe and you must indemnify Horizon Power against any loss or damage suffered by Horizon Power's officers, employees, contractors and agents (**Horizon Power Personnel**) while on the Site except to the extent such loss or damage was caused or contributed to by the Horizon Power Personnel.

5. Commencement of Electricity Infrastructure Works

Before Horizon Power will order any materials or commence any Electricity Infrastructure Works detailed in this Formal Quote you must pay the full cost for the Electricity Infrastructure Works as specified in the Formal Quote.

6. Completion of Electricity Infrastructure Works

The commencement and completion dates set out in the Formal Quote are indicative only and are not guaranteed by Horizon Power. Horizon Power will however keep you informed as to its progress against any agreed schedule for completion of the Electricity Infrastructure Works.

7. Notice of Completion

Once Horizon Power has completed the Electricity Infrastructure Works, Horizon Power will notify you by email (or if no email is specified in the Customer Details, by pre-paid post) that Horizon Power has achieved Completion.

8. Notification of other utilities and government authorities

It is your responsibility to provide a full size copy of the Electricity Infrastructure Design drawings and any other relevant documents to Telstra, any other service utilities, the appropriate local government and any other person as required by Law.

9. Accuracy of Electricity Infrastructure Design

You are responsible for reviewing, with your electrical contractor, if necessary, the Electricity Infrastructure Design provided with this Formal Quote. You should notify Horizon Power immediately should you become aware of any errors in these documents.

To the extent permitted by Law (including the *Competition and Consumer Act 2010*), Horizon Power takes no responsibility and has no liability (including in negligence) for the accuracy or correctness of the Electricity Infrastructure Design.

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10. Responsibility for boundaries

You are responsible for accurately pegging all necessary boundaries to enable accurate placement of electricity infrastructure in accordance with the Electricity Infrastructure Design. You acknowledge that if the boundaries are not accurately pegged then Horizon Power may incur additional costs in performing the Electricity Infrastructure Works which will be treated as a modification to the Electricity Infrastructure Works under this Contract.

11. Additional costs

You must pay any additional costs incurred by Horizon Power which arise in any of the following circumstances:

- (a) one or more of the assumptions listed in the 'Assumptions of Formal Quote' are not applicable or are incorrect.
- (b) changes are made to the Project which require consequential changes to the Electricity Infrastructure Design attached to the Formal Quote.
- (c) a change in any Law that requires a modification to the Electricity Infrastructure Design which increases the cost of the Electricity Infrastructure Works.
- (d) Horizon Power is requested by you or any other agency to carry out quality assurance inspections and witness any tests in relation to the Electricity Infrastructure Works; and
- (e) any delays incurred as a result your actions or omissions which result in additional costs to Horizon Power.
- (f) if rock is encountered the customer will be invoiced for all additional work associated with the excavation and removal of overburden.

Horizon Power will notify you of any additional costs prior to the work continuing in circumstances where the additional costs are greater than 20% of the quotation provided in the Formal Quote. Otherwise, you agree to pay the additional costs.

12. Excluded costs

Costs for reinstatement or work associated with other services are not included in the Formal Quote unless specifically stated.

13. Modification of Electricity Infrastructure Works and Electricity Infrastructure Design

Horizon Power may, acting reasonably, vary, alter, modify or amend the Electricity Infrastructure Design or the Electricity Infrastructure Works at any time. You may request Horizon Power to modify the Electricity Infrastructure Design or the Electricity Infrastructure Works but Horizon Power may only agree in its sole discretion. Any additional charges incurred by Horizon Power due to any modification to the Electricity Infrastructure Design or the Electricity Infrastructure Works (whether the modification was made by Horizon Power or made at your request) will be payable by you to Horizon Power prior to Electricity Infrastructure Works commencing or continuing.

14. Cancellation fee

If you cancel the Electricity Infrastructure Works detailed in this Formal Quote, the following costs will be deducted from the refund cheque:

- (a) the costs of any materials (if any) purchased by Horizon Power as at the date of the cancellation.
- (b) the costs of any works (if any) completed by Horizon Power as at the date of the cancellation; and
- (c) an administration fee as published in the Networks Charges Schedule.

You acknowledge that the design fee that you have previously paid to Horizon Power prior to the date of this Formal Quote is not refundable if you cancel the Electricity Infrastructure Works.

15. Force Majeure

Horizon Power is not liable to you for any loss, damage or expense caused by or attributable to Force Majeure. In the event of Force Majeure, Horizon Power may suspend the Electricity Infrastructure Works for the period until Horizon Power considers, acting reasonably, that the event of Force Majeure has passed. Horizon Power will not be liable to you in any way in respect of such suspension.

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16. Consequential losses excluded

Horizon Power will not be liable for any loss of use, production, profit, revenue, contract or anticipated savings, interruption to any business, or any special, indirect or consequential loss or damage incurred by you in connection with the Works except where such losses or damages are incurred because of the gross negligence or wilful default of Horizon Power.

17. Limitation on liability

In any event, to the extent permitted by Law (including the *Competition and Consumer Act 2010*), Horizon Power's liability to you for a breach of this Contract is limited to the amount paid by you to Horizon Power under this Contract.

18. Resolution of disputes

If the parties are not able to resolve a dispute arising out of this Contract, each party agrees that the dispute must be submitted to arbitration in accordance with the Institute of Arbitrators and Mediators of Australia Rules for the Conduct of Commercial Arbitrations.

19. Application of Law

Nothing contained in this Contract shall in any way limit the operation or effect of the *Electricity Corporations Act 2005*, *Energy Operators (Powers) Act 1979*, or any other Law.

20. Notice

Any notice, consent, demand, approval or communication made under this Contract must be in writing, in English and hand delivered, sent by facsimile or pre-paid post, or emailed to the recipient's address as specified in the Formal Quote and the Customer Details Form respectively.

21. Assignment

Horizon Power may assign, novate, licence, charge or otherwise deal with any of its rights and obligations under this Contract without your prior written consent. You must not assign this Contract without obtaining Horizon Power's prior written approval.

22. Severability

All or part of any provision of this Contract that is illegal or unenforceable may be severed from this Contract and the remaining provisions of this Contract continue in force.

23. Survival

The clauses dealing with consequential losses and the limitation of liability will survive after the Electricity Infrastructure Works have been Commissioned.

24. Governing Law and jurisdiction

This Contract is governed by the Law applicable in Western Australia. Each party irrevocably and unconditionally submits to the exclusive jurisdiction of the courts of Western Australia.

For this Contract, the following definitions apply:

Commissioned means the point at which one of Horizon Power's representatives inspects and approves the Electricity Infrastructure Works the subject of this Formal Quote and electricity is then supplied by Horizon Power to you.

Completion means the point at which Horizon Power has completed the Electricity Infrastructure Works the subject of this Formal Quote. Completion may occur before the Electricity Infrastructure Works are Commissioned.

Electricity Infrastructure Design means the electricity infrastructure design referred to in the covering letter and attached to the Formal Quote.

Force Majeure means any cause or event which is not reasonably within the control of the party affected and (without limiting the generality of the foregoing) includes Acts of God; strikes; lockouts; stoppages or restraints of labour or other industrial disturbances; war, acts of public enemies, riot or civil commotion or sabotage; fire, explosion, earthquake, landslide, flood, washout, lightning, storm or tempest; breakdown or an accident to plant, machinery, equipment, lines or pipes howsoever caused; failure of suppliers to supply equipment or machinery; and restraints, embargoes or other actions of any government.

PUBLIC

Law means any statute, ordinance, code or other law including regulations and other enforceable instruments under it.

Party means a party to this Contract.

Charge Up Workplace Grant Program Round 2 Round 2 Application Form (Version 2 of 2) Application No. ChargeUp196R2 From Shire of Leonora Form Submitted 1 Aug 2024, 4:47PM AWST

Applicant Details

*** indicates a required field**

I am applying as an organisation who; *

- ☒ Occupies the site where the chargers will be installed.
☐ Does not occupy the site where the chargers will be installed.

If you do not occupy the site where the chargers will be installed, you must be a landowner or a Charge Point Operator.

Will the charger(s) be installed at a site with a shared carpark? *

- ☐ Yes
☒ No

Organisation Name *

Shire of Leonora

Organisation Type *

- ☐ Small Enterprise (Fewer than 20 employees)
☐ Medium Enterprise (Between 20 and 199 employees)
☒ Local Government Authority
☐ Not-for-profit registered with the Australian Charities and Not-for-profit Commission
- If you do not meet this criteria for the grant, you will not be able to continue with this application form. If you have a proposal you would like Energy Policy WA to consider, please email chargeup@dmirs.wa.gov.au.

Please briefly describe the nature of the business or charitable activities that the organisation undertakes. Include trading name if different from organisation name, and include web link if available. *

Local Government Association

For example, 'Our organisation is a café trading as 'Sample Organisation', see our website at

ABN *

15 961 454 076

Information from the Australian Business Register	
ABN	15 961 454 076
Entity name	SHIRE OF LEONORA
ABN status	Active
Entity type	Local Government Entity
Goods & Services Tax (GST)	Yes
DGR Endorsed	No
ATO Charity Type	Not endorsed More information
ACNC Registration	No
Tax Concessions	No tax concessions

Charge Up Workplace Grant Program Round 2 Round 2 Application Form (Version 2 of 2) Application No. ChargeUp196R2 From Shire of Leonora Form Submitted 1 Aug 2024, 4:47PM AWST

Main business location 6438 WA

Information retrieved at 4:21pm yesterday

Must be an ABN.

Organisation Address *

81 Tower St
Leonora WA 6438 Australia
Country must be Australia

Postal Address *

Tower St
Leonora WA 6438 Australia
Country must be Australia

Does the organisation have outstanding debts owing to government? *

- ☐ Yes
☒ No

This does not include BAS debts.

Is the organisation subject to serious investigation and/or prosecution action? *

- ☐ Yes
☒ No

Site Details and Charger Usage

*** indicates a required field**

Site Details

What is the name of the site? *

Leonora Aquatic Centre
For example, this could be 'Head Office', 'Depot', 'Community Centre', or simply the name of your organisation.

What is the address of this site? *

81 Tower St
Leonora WA 6438 Australia
Country must be Australia

Is this site in Greater Perth or Regional WA? *

- ☐ Greater Perth
☒ Regional WA

To see if your site is located in 'Greater Perth' please see the map at [2021 Greater Perth Census](#)

Is this property zoned for residential use only? *

- ☐ Yes
☒ No

Charge Up Workplace Grant Program Round 2 Round 2 Application Form (Version 2 of 2) Application No. ChargeUp196R2 From Shire of Leonora Form Submitted 1 Aug 2024, 4:47PM AWST

We require this information to ensure that grant funding is not used for residential properties.

Are solar panels installed at this site? *

- ☒ Yes
☐ No

Your response to this question will not affect your application. This information is gathered for research/policy development purposes.

Do you use Greenpower at this site? *

- ☒ Yes
☐ No

GreenPower is renewable energy from government accredited sources. To find out more, visit <https://www.greenpower.gov.au/>. Your response to this question will not affect your application. This information is gathered for research/policy development purposes.

How many chargers are currently at this site? *

0

Does the organisation own the land where the EV charger(s) will be installed? *

- ☒ Yes
☐ No

If you have answered no, please ensure you have the consent of the landowner to install the charger(s) at the site.

Charger Usage

Who will use the EV charger(s)? *

- ☐ Employees
☒ Visitors to the organisation(s)
☐ Fleet Vehicles
☒ Members of the public

What are the operating hours of this organisation? *

11am-7pm

E.g 9am-5pm, 24 hours a day, 9am-11am and 12pm to 4pm

When will the EV Charger(s) be accessible by users? *

- ☒ Daytime Charging 9am-5pm
☒ Peak Charging 5pm-9pm
☒ Overnight Off-peak Charging 9pm-9am

Please select all time bands where the charger will be accessible. If the charger(s) will be in a publicly accessible location, i.e. a shared carpark or public destination, please select all time bands.

Managing peak usage

How will you make it more attractive for drivers to charge during the day (9am to 5pm) and/or overnight (9pm to 9am), compared to during the evening peak period (5pm to 9pm)? *

- ☒ Require users to pay a higher cents per kilowatt hour rate during the evening peak period .
☐ Reducing the rate of charge, so that it is slower to charge the vehicle during the evening peak period (trickle charging).

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- ☐ Turning off or preventing access to the chargers during the evening peak period.
☐ Other:

The Charge Up Grants Program encourages EV charging during the day and overnight as opposed to during the evening peak period of 5pm to 9pm. This not only makes great use of the abundant solar energy flowing through the electricity grid during the day, but reduces the extent of potentially costly grid upgrades that could be required as more people make the switch to EVs.

Different options for managing peak usage are appropriate for different use cases.

Public chargers: If your charger(s) are going to be available to visitors and/or the general public, you should require EV drivers to pay a usage fee and ideally make the charger(s) available at all times. Evening peak usage should be managed by setting a higher cents per kilowatt hour rate from 5pm to 9pm. This kind of billing arrangement can be implemented using any of the software programs on the Charge Up Approved List. *It is **not recommended** that you trickle charge or turn off chargers from 5pm to 9pm if the charger(s) are available to visitors and/or the general public.*

Fleet/employee vehicle chargers: Fleet/employee vehicle charging should not occur during the evening peak period of 5pm to 9pm unless it is necessary as a business/operational requirement. Vehicles should be charged during the day or overnight.

These are general rules only. Exceptions apply where needed to satisfy business/operational requirements or where appropriate alternative arrangements are proposed by the applicant.

Charger Usage Pricing

Please provide the price for the peak period (5pm-9pm). *

40c/kilowatt

This should be shown as cents per kilowatt hour.

Please provide the price for the off-peak period (9am-5pm, 9pm-9am). *

30c/kilowatt

This should be shown as cents per kilowatt hour. If you want to offer different pricing within these two periods, please provide the time period and pricing for each.

Who will use the EV charger(s)? Indicate number of staff, fleet vehicles, visitors or members of the general public (This may be exact figured or a best estimate). *

2-10 general public cars per day to start and then increasing over time.

How often will the EV charger(s) be used (e.g. daily, several times a week, occasionally) and what will you do to promote its use? *

Daily. This will be promoted through media, signage and on ChargeFox map.

Do you expect it be used more over time? (e.g. through the purchase of more fleet vehicles or seasonal attractions to the area). *

It will be used more in spring through to autumn when there are more visitors to the area.

Are there any other matters relevant to whether grant funding should be provided for this site? *

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No

If you have attachments that relate to this installation and site, such as images of the charger location, please provide them here.

Filename: 10.jpg
File size: 144.9 kB

Filename: 11.jpg
File size: 117.9 kB

Filename: EV layout.png
File size: 924.4 kB

Will the chargers be listed on an online platform such as Plugshare? *

- ☒ Yes
☐ No

We are asking this question to understand how many chargers funded through the grant can be found online by members of the general public. If you do not intend for your charger to be found online by members of the public, please select 'No'.

Project Cost

*** indicates a required field**

Please enter the total cost of each required item, as outlined in the quote, in the section below. The grant funding amounts for this site will be calculated when you proceed to the next page.

What is the quoted amount (ex.GST) for the hardware? *

\$81,970.77

Must be a dollar amount.

Must be exact figures to two decimal places.

What is the quoted amount (ex.GST) for installation and a 2-year maintenance program? *

\$39,898.92

Must be a dollar amount.

Must be exact figures to two decimal places. Please only include eligible installation costs.

What is the quoted amount (ex.GST) for a 2-year subscription to the software? *

\$1,680.00

Must be a dollar amount.

Must be exact figures to two decimal places.

Total Project Cost *

\$123,549.69

This number/amount is calculated.

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Please attach all quotes. *

Filename: walg Quote JN43251.pdf
File size: 61.3 kB

Electricity Network Upgrades

Do you need electricity network upgrades, from Western Power or Horizon Power, to install these chargers? *

- ☒ Yes
☐ No

Most AC chargers installations do not require a network upgrade, whilst it is common for DC installations. If you are unsure, discuss this with your installer. Western Power and Horizon Power typically charge a fee for design work to prepare a quote for electricity network costs. Whilst this fee can be in the thousands of dollars depending on the complexity of the installation, the cost will be discounted from your network upgrade invoice.

Initial assessment of application before obtaining a quote for electricity network costs

Would you like the Charge Up project team to undertake an initial assessment of your application before you obtain a quote for electricity network costs? *

- ☒ Yes, I do not yet have a quote for network upgrades
☐ No, I have already received a quote for network upgrades

You may choose to submit your application prior to getting a quote from the network operator, to obtain an indication of whether your application is likely to succeed, before you pay design fees to the network operator.

This will be an initial assessment only and is not a final submission.

Charger Details

* indicates a required field

How many EV chargers would you like to install? *

- ☒ 1
☐ 2
☐ 3
☐ 4

An EV charger with more than one port is counted as one EV charger. For example, if you are purchasing two EV chargers that each have two ports, select '2', not '4'.

Charger 1 Hardware and Software

Please select the software platform and approved supplier from the dropdown menu. *

Charge Hub > Supplied By EV Charging Systems

First find the software platform you have been quoted for, and then select the approved supplier that has provided the quote. All software platforms and software providers must be on the Approved Hardware and Software List. If you have received a quote for a software platform that is not on

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this list, or from a supplier that is not an approved supplier for that software, the platform/software combination will not display in the dropdown menu and you will need to gather a revised quote for an approved software platform or supplier.

Is this an AC or a DC charger? *

- ☐ AC
☒ DC

An AC charger can be either 7kW or 22kW in size, whilst a DC charger may range from 25kW to 350kW. If you are unsure what the type of EV charger you have received a quote for, discuss this with your installer.

What is the capacity of the hardware?

120kW

If the exact charger capacity for your configuration is not available in the dropdown list, please contact the Charge Up Project Team at chargeup@dmirs.wa.gov.au or call 08 6551 4611

DC Charger

Please select the make and model number of charger from the dropdown menu. *

Schneider Electric > EVD1S120TBB-AN

All EV chargers must be on the Approved Hardware and Software List. If you have received a quote for an EV charger that is not on this list, the model number will not display in the dropdown menu and you will need to gather a revised quote for an approved model number.

Grant Funding

Regional WA

Hardware Grant Funding

\$40,985.39

This number/amount is calculated.

Installation Grant Funding

\$10,000.00

This number/amount is calculated.

Software Grant Funding

\$840.00

This number/amount is calculated.

Total Grant Funding

Total Application Cost

\$123,549.69

This number/amount is calculated.

Total Grant Funding

\$51,825.39

This number/amount is calculated.

Total Applicant Contribution

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\$71,724.30

This number/amount is calculated.

Applicant Declaration

*** indicates a required field**

General application obligations

Applicants must:

- apply for the grant using the approved application form through the SmartyGrants platform;
- ensure grant funding is used only for the approved EV installation project;
- ensure the co-funded EV charger(s) are purchased by the entity detailed as the applicant in the approved application;
- ensure the co-funded EV charger(s) are installed at the location specified in the approved application;
- ensure that the approved EV installation project is completed within 180 days (for AC chargers) or 18 months (for DC chargers) of receiving approval for grant funding;
- comply with the reporting and audit requirements set out in these guidelines;
- comply with all Commonwealth, State and local government laws relevant to the project;
- not provide misleading, false, or inaccurate information in or related to the application or project, and notify DMIRS immediately on becoming aware of any misleading, false or inaccurate information having been provided;
- agree to provide DMIRS or a delegate with access to the site where the applicant has installed chargers using co-funding, to enable verification that the installation has occurred in line with the approved application; and
- comply with all policies, guidelines, and reasonable requests DMIRS provides in relation to the Grants Program.

Obligations relating to Grants Program objectives

Applicants agree to:

- install software from the approved list and maintain the software subscription for a period of two years;
- for public chargers, maintain the chargers for at least a two-year period;
- commit to maintaining the charging infrastructure in place for a period of five years;
- request their installer submit a Notice of Completion to Building and Energy, DMIRS;
- provide data from all EV chargers co-funded by the Grants Program to DMIRS upon request for a period of two years commencing on the date the charger(s) are installed:
 - the data to be provided includes, but is not limited to, the quantity of electricity used by the EV charger(s) and the time the electricity is used; and
 - data is expected to be obtained through the software providers.
- comply with any reasonable request from DMIRS for information about the applicants

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approved EV installation project (for example responding to surveys about EV uptake and use, and how the EV charger(s) are being used);

- DMIRS using the data to review Grant Program outcomes and inform future policy development;
- DMIRS using the data to conduct audits of the use of EV charger(s) co-funded by the Grant Program to determine whether usage is consistent with the time periods specified in the grant application; and
- DMIRS providing data to Western Power and/or the Australian Energy Market Operator for the purpose of registering EV charger(s) co-funded by the Grant Program on the DER Register.

Funding payment - use of grant funding

Applicants must use the grant funding solely in accordance with the approved EV installation project as set out in the approved application. Any changes to the project scope will not be funded unless they are approved by DMIRS. Approval for proposed changes should be sought from DMIRS before any changes to the approved project are undertaken.

Conditions of payment

No guarantee can be provided that an application will be funded or the amount of funds to be provided before the assessment process is completed. For successful applications, a single payment will be made on the condition that:

- procurement and installation of the EV charger(s) has been satisfactorily performed within 180 days (for AC chargers) or 18 months (for DC chargers) of application approval;
- a relevant software subscription(s) has been purchased;
- for public chargers, a minimum two-year maintenance plan has been entered into;
- the applicant has provided a copy of the invoice for the purchase and installation of each EV charger and associated software subscription, consistent with the approved application;
- sufficient evidence is provided that the EV charger(s) have been installed in compliance with these guidelines, including a photo that clearly shows each EV charger installed at the approved application address along with a photo of the serial number of each installed charger;
- the correct applicant bank details are provided;
- successful applicants are not in breach of any term of these guidelines; and
- except where the applicant has entered into a funding agreement with DMIRS that specifies alternative milestone and payment details, no grant monies will be paid to the applicant until these requirements are met.

Provision of false or misleading information

Applicants must not provide any false or misleading information in any communications with DMIRS relating to a grant application, including on the grant application form itself.

If an applicant receives grant funding after providing false or misleading information, it will likely constitute an offence of Fraud under section 409 of the Criminal Code Act 1995.

If applicants provide any information or make any representations that DMIRS considers to be inaccurate, intended to mislead, deceptive, deceitful, or otherwise fraudulent, the following actions may be taken against individuals or an organisation acting as the applicant:

- Refusal to consider a current or future application by, or in any way related to, the applicant.

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- Withdrawal of any related funding offer.
- Requiring the return of any payment received by the applicant.
- Reporting the matter to WA Police.

Verification of applicant details

DMIRS has engaged a third party service provider, Eftsure Pty Ltd, to verify grant applicants bank account details. Grant applicants must agree to provide eftsure with relevant information to enable this process to occur (for example, responding to telephone calls or text messages from eftsure)

Ensuring up to date information

The applicant must promptly inform DMIRS of any changes to their:

- name;
- address;
- nominated contact details; and
- bank account details.

The applicant must promptly inform DMIRS of any matters likely to affect or delay their project and communicate all salient developments as and when they occur. If the applicant becomes aware of a breach of any of these conditions, they must contact DMIRS immediately.

Auditing

DMIRS may at any time, upon reasonable written prior notice, audit, or arrange for an audit of, an applicants records or site as necessary to verify that:

- information provided in the grant application, and ongoing information provided, is legitimate;
- any grant funding awarded has been expended in accordance with these terms and conditions;
- any EV charger(s) relating to an approved application have been purchased and installed in accordance with the approved application; and
- use of any EV charger(s) co-funded by the Grants Program is consistent with the time periods specified in the grant application. Audits may happen at any time, with reasonable notice, and relevant parties/authorities may be contacted to confirm the above. If an audit reveals non-compliance, action may be taken against the applicant, as described under the provision of false or misleading information section above.
- Applicants agree to allow DMIRS or a delegate to enter their site for the purpose of conducting an audit.

Withholding, suspension and repayment

DMIRS reserves the right to withhold, suspend, or require repayment of, grant monies where it forms the view that:

- the applicant has provided information or made a representation during the application process, or as part of an audit, that is reasonably considered to be inaccurate, misleading, deceptive, or fraudulent, and where further information is needed to resolve discrepancies and apparent inconsistencies;
- a non-compliance with these guidelines has occurred, including but not limited to the EV charger not being purchased, received or installed as per the approved application or the specified EV charger software subscription not being purchased and connected;
- the specified EV charger/s are not being used for the intended purpose of charging EVs; and
- promotion of on-site charging is occurring without the charger being connected and

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operational.

- Applicants must repay to DMIRS any grant amounts received by the applicant as a result of misleading, false or inaccurate information or to which the applicant was not otherwise entitled. This includes repayment in the event the applicant provides false or misleading information about the time when charger(s) co-funded by the Grants Program will be used.
- Applicants must repay any grant overpayment, including payments that the DMIRS determines as being ineligible, within 28 business days of a demand being sent. Any grant repayment claims made to an applicant will be a debt due and owing by the applicant. DMIRS may exclude applicants that fail to repay any grant overpayments from future funding rounds and future grants.

Disqualification of applicants

DMIRS reserves the right to disqualify applicants from participating in funding rounds for an identified period. This may be done if there is a belief on reasonable grounds that an applicant has engaged in misconduct relating to any part of the application or assessment process. In determining whether to disqualify an applicant consider may be given as to whether the applicant has:

- breached any part of these guidelines;
- breached a direction given by DMIRS during the funding application process; and
- been involved in, or is suspected of, being involved in current, or in the future, conduct intended to affect the integrity of the grant process.

Application withdrawal

Applications may be withdrawn during a funding round by contacting DMIRS in writing at chargeup@dmirs.wa.gov.au to communicate the withdrawal request. Withdrawal of an application will result in its cancellation and it will not be assessed further. Such an application may be re-submitted in future grant funding rounds.

Complaints

Complaints about any aspect of the Grants Program should be made in writing and emailed to chargeup@dmirs.wa.gov.au. Complaints will be reviewed internally by DMIRS in the first instance. Complaints that cannot be resolved within 30 business days from lodgment will be escalated to the Grants Program Steering Committee. Any complaint that the Steering Committee deems unresolved after a further 30 business days will be referred to the Minister for Energy for resolution.

Confidentiality and disclosure of information

DMIRS may publish information of Round 2 results on Western Australian Government websites, including, but not limited to:

- grant funding amounts approved or paid;
- names and organisation type of successful applicants; and
- general description of approved projects, including location (suburb). Information contained in applications may also be shared with other state or Australian government agencies to seek clarification on an application or applicants. DMIRS may use de-identified application data in training materials, case studies, evaluations, and other portfolio purposes. Unless otherwise stated, any commercial-in-confidence information provided by an applicant as part of, or in connection with, a registration, applications or negotiation process will be treated confidentially by DMIRS. DMIRS may disclose commercial-in-confidence information provided by applicants to the following parties:
 - The Minister for Energy (including the Office of the Minister for Energy).
 - The Office of the Auditor General.

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- The Director General of DMIRS.
- DMIRS staff or its consultants.
- Where authorised or required by law to be disclosed.
- Members of the Charge Up Workplace Grants Steering Committee.

DMIRS will otherwise only disclose commercial-inconfidence information provided by applicants with their expressed consent.

Insurance

It is the responsibility of the applicant to have and maintain appropriate insurance to cover any liability incurred in relation to the procurement, installation and operation of the co-funded EV charger and software, without limitation.

Limitation of liability

The Western Australian government is not responsible or liable in any way for the success or otherwise of any applicants approved EV charger project or for any applicant losses suffered in undertaking any project. The applicant releases the State of Western Australia from all liability in relation to the grant funding, the project, how EV chargers installed as part of a project are used, and any related matter, and agrees that they will not make any claim against the State of Western Australia arising directly or indirectly in the relation to the grant funding, the project, the conditions and any related matter.

The applicant agrees to indemnify the State of Western Australia, its officers, employees and agents from and against any loss, damage, claims, liability, suffered or incurred by or brought against the State of Western Australia caused by, arising out of, or relating directly or indirectly to any:

- Act or omission by the applicant or applicants employees, contractors, officers, or agents in connection with the applicants procurement and installation of an EV charger.
- Use by any person of the EV charger installed by the applicant that is funded under the Grants Program including, but not limited to, any personal injury occurring in connection with its use.
- Breach by the applicant of their obligations under these terms and conditions.
- Breach of any law by the applicant or applicants employees, contractors, officers, or agents.

Additionally, the applicant acknowledges that the State of Western Australia is not responsible for the number of EV drivers that visit and use a funded charger and is not responsible for how each charger is used.

Goods and Services Tax

Grants provided by the Western Australian Government are classified as income, and tax may be payable by applicants.

Applicants are responsible for investigating the tax structure and treatment related to their individual organisation.

Any grant funding amount payable under the Charge Up Workplace Grants Program will be exclusive of GST.

I have read and agree to the Charge Up Grant Program Terms and Conditions *

☒ Yes

I have read and understood the 'Charge Up Workplace Grant Guidelines - Round 2' *

☒ Yes

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If applicable, I have received consent from the landowner of this site to install and operate electric vehicle chargers at this site. *

☒ Yes

I am authorised to complete and submit this application as an employee of this organisation. *

☒ Yes

Date of Declaration *

17/05/2024

Must be a date.

Organisation Name *

Shire of Leonora

Authorised Person *

Mr Alex Baxter

Contact Position *

Manager Community Services

Primary Phone Number *

(08) 9037 6044

Must be an Australian phone number.

Primary Email *

alex.baxter@leonora.wa.gov.au

Must be an email address.

10.0 REPORTS

10.5 ENVIRONMENTAL HEALTH OFFICER REPORTS

Nil

10.0 REPORTS

10.6 ELECTED MEMBERS REPORTS

Nil

11.0 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12.0 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

13.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13.1 ELECTED MEMBERS

Nil

13.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13.2 OFFICERS

Nil

14.0 MEETING CLOSED TO PUBLIC**14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED****RECOMMENDATIONS**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

14.1.(A) RFT 03/2025 - MAINTENANCE GRADING

This matter is considered to be confidential under Section 5.23(2) - (c) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

14.0 MEETING CLOSED TO PUBLIC

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

15.0 STATE COUNCIL AGENDA

Nil

16.0 NEXT MEETING

Tuesday 15th July 2025

17.0 CLOSURE OF MEETING