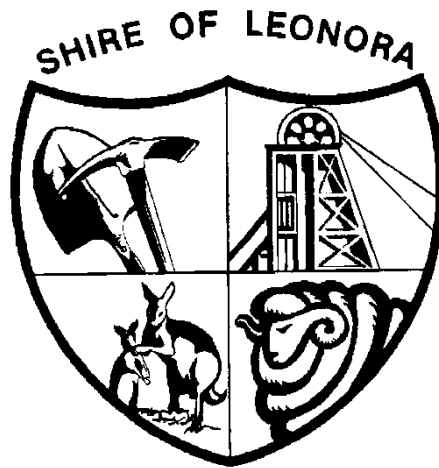


SHIRE OF LEONORA



**MINUTES OF ORDINARY COUNCIL MEETING
HELD IN COUNCIL CHAMBERS, LEONORA
ON TUESDAY 19TH MARCH, 2024
COMMENCING AT 9:44AM.**

SHIRE OF LEONORA
ORDER OF BUSINESS FOR MEETING HELD
TUESDAY 19TH MARCH, 2024.

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1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1 The Shire President Cr. Peter J Craig declared the meeting open at 9:44am.

1.2 Visitors or members of the public in attendance
Nil

2.0 DISCLAIMER NOTICE

3.0 COUNCIL MEETING INFORMATION NOTES

4.0 PUBLIC QUESTION TIME

4.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE
Nil

4.2 PUBLIC QUESTION TIME
Nil

5.0 ANNOUNCEMENT FROM THE PRESIDING MEMBER

- Great news regarding the reversed decision on the DSS grants for the Leonora Safe House and Youth Group.
- Attended the GVROC Housing and Land Ministerial Roundtable on Friday 15th March. Discussion around the 50 million for remote housing infrastructure – part of 400million being invested over next 5yrs. Informed that current houses in Leonora that are boarded up will be demolished. Could any of these make a Safe house etc.. Community House partner – Goldfields Aboriginal Housing Corp? Do we proceed as individual or as art of GVROC to carry more weight?
- Attended the Bellevue Gold mine opening on Wednesday 13 March 2024 with the Minister for Mines and Petroleum; Ports; Local Government; Road Safety – Hon David Michael.
- No announcement from BHP regarding Leinster Nickel Mine – No correspondence or town meetings have been forthcoming.
- GVROC meeting this Friday 23 March. Ty and I will attend via zoom.
- NGWG meeting held Friday 8 March. Discussed review individual prospectus and doing a joint one via Kate Mills (Puzzle Consulting) to advocate for funding.

6.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

6.1 Attendance

President (Chairperson)
Deputy President
Councillors

PJ Craig
RA Norrie
RM Cotterill
F Harris
AE Taylor
LR Petersen (remote connection)
TM Nardone
TD Matson
A Matson
K Lord
P Warner
A Baxter

Chief Executive Officer
Executive Assistant
Manager Business Services
Manager of Works and Services
Manager Community Services

Visitors
Nil

6.2 Apologies

Nil

6.3 Applications for Leave of Absence

Nil

6.4 Approved Leave of Absence

Nil

7.0 DECLARATION OF INTEREST

7.1 Declaration of Financial Interest

CEO, Ty Matson declared an Financial Interest in item 14.1 (A) Employment contract – CEO (Minor review).

7.2 Declaration of Proximity Interest

Nil

7.3 Declaration of Impartiality Interest

Nil

8.0 CONFIRMATION OF MINUTES FROM PREVIOUS MEETING

COUNCIL DECISION

Moved: Cr RA Norrie

Seconded: Cr TM Nardone

That the minutes of the Ordinary Council Meeting held on 20 February, 2024 be confirmed.

CARRIED (7 VOTES TO 0)

*For; Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,
Cr AE Taylor, Cr LR Petersen, Cr TM Nardone, Cr F Harris*

9.0 PRESENTATIONS

9.1 Petitions

Nil

9.2 Presentations

Nil

9.3 Deputations

Nil

9.4 Delegates Reports

Nil

10.0 REPORTS

10.1

ORDINARY COUNCIL MEETING MINUTES

10.0 REPORTS

10.2 REPORTS OF AUDIT AND RISK COMMITTEES

10.2.(A) 2023 COMPLIANCE AUDIT RETURN

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 19th March 2024
AGENDA REFERENCE:	10.2.(A) MAR 24
SUBJECT:	2023 Compliance Audit Return
LOCATION/ADDRESS:	Leonora
NAME OF APPLICANT:	Department of Local Government, Sport and Cultural Industries
FILE REFERENCE:	Nil
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Kiara Lord
OFFICER:	Manager Business Services
INTEREST DISCLOSURE:	Nil
DATE:	14th March 2024
SUPPORTING DOCUMENTS:	<ol style="list-style-type: none"> 1. Compliance Audit Return 2023 2. Summary of Issues noted - CAR 2023

BACKGROUND

Each year, Council is required to complete an annual compliance audit return (CAR) for the calendar year immediately preceding (1st January to 31st December) as published by the Department for Local Government, Sport and Cultural Industries. The CAR is then to be reviewed by the Audit Committee and a report presented to Council prior to the adoption of the CAR.

This year, the CAR was reviewed and completed by Moore Australia. Tanya Browning, Director, and Jessica Spark, Supervisor, Local Government Services from Moore Australia attended the Shire offices on 19-21 February 2024, during which time the CAR was completed through interviews with senior staff and the inspection of various documents and records including:

- Minute books
- Tender Register
- Financial Interest & Return Register
- Complaints Register
- Delegations Register
- Council's website

The CAR is one of the tools that allow Council to monitor how the organisation is functioning in regards to compliance with the *Local Government Act 1995* and provides the Audit and Risk Committee the opportunity to report to Council any cases of non-compliance or where full compliance was not achieved.

This process also provides opportunity for the Audit and Risk Committee to consider matters that may require further review within ongoing risk framework assessments and actions.

The Audit & Risk Committee reviewed the CAR at its meeting held 19 March 2024, and resolved to recommend the adoption of the report to the Council and that the Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return for submission to the Department of Local Government.

Through the completion of the 2023 CAR, some minor instances of non-compliance were noted, in relation to procurement, and the tender register. Whilst systems and processes should be in place to ensure compliance with the purchasing policy and legislation, it is impossible to certify compliance in every instance without a complete examination of all purchases. Management noted the difficulty to declare during the review period the appropriate number of quotations had been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy, however also acknowledged improvements introduced to assist with these practices (eg update to purchasing policy, additional processes and controls with goods received etc).

A summary of the matters noted during the completion of the 2023 CAR has been prepared. The summary notes general improvement opportunities to systems and processes identified through the completion of the CAR. These improvements may assist the Shire in its risk management activities and continual improvement of administrative and compliance functions.

STATUTORY ENVIRONMENT

Regulation 14 of the *Local Government (Audit) Regulations 1996* provides:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 14 of the *Local Government (Audit) Regulations 1996* details the requirements with regard to certifying the CAR and issuing to the Departmental CEO

Section 7.13(1)(i) of the *Local Government Act 1995* refers to the provisions within regulations with regard to audits.

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

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 objective, 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 medium prior to treatment. The adoption of the recommendations as presented may result in re-assessed low level of risk.

RECOMMENDATIONS

That the Council adopt the Compliance Audit Return for 2023 as shown in the attachment following this report, and that the Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries.

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Manager Business Services

COUNCIL DECISION

Moved: Cr AE Taylor

Seconded: Cr LR Petersen

That the Council adopt the Compliance Audit Return for 2023 as shown in the attachment following this report, and that the Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries.

CARRIED (7 VOTES TO 0)

*For; Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,
Cr AE Taylor, Cr LR Petersen, Cr TM Nardone, Cr F Harris*

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19 MARCH 2024

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Leonora



Department of
Local Government, Sport
and Cultural Industries

Leonora – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2023?	N/A	
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2023?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2023?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2023?	N/A	
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes	16 May 2023 Item 10.2.(C) 21 November 2023 Item 10.3 (G)
2	s5.16 (2)	Were all delegations to committees in writing?	Yes	16 May 2023 Item 10.2.(C) 21 November 2023 Item 10.3 (G)
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	Yes	16 May 2023 Item 10.2.(C) 21 November 2023 Item 10.3 (G)
4	s5.18	Were all delegations to committees recorded in a register of delegations?	Yes	
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	Yes	16 May 2023 Item 10.2.(C) 21 November 2023 Item 10.3 (G)

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6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	Item 10.3(E) OCM 21/11/2023
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes	16 May 2023 Item 10.2.(C) 21 November 2023 Item 10.3 (G)
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

Disclosure of Interest				
No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	N/A	
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	N/A	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	Yes	

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6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	N/A	No entries recorded, therefore no entries requiring removal
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	N/A	No entries recorded, therefore no entries requiring removal
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	

ORDINARY COUNCIL MEETING MINUTES

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Leonora



16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	Item 11.1(D) OCM 16 March 2021
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	

Disposal of Property

No	Reference	Question	Response	Comments
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?	Yes	
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	Yes	

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Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	No entries recorded therefore none to remove
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	N/A	No entries recorded

Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	Item 10.3(E) OCM 21/11/2023
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	Yes	Item 10.2(C) OCM 16/05/2023
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes	5 December 2023

ORDINARY COUNCIL MEETING MINUTES

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4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	N/A	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes	Audit finalised 1 December 2023. Report received 5 December 2023.

Local Government Employees				
No	Reference	Question	Response	Comments
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	CEO vacancy
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	Yes	
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

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Official Conduct				
No	Reference	Question	Response	Comments
1	s5.120	Has the local government designated an employee to be its complaints officer?	N/A	CEO is complaints officer
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?	Yes	
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?	Yes	
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes	

Tenders for Providing Goods and Services				
No	Reference	Question	Response	Comments
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	No	Cannot guarantee compliance has occurred with all purchasing activities below \$250,000. Systems being monitored to minimise risk of non compliance.
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	

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4	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	Yes	
6	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	No	Information relating to RFT03/2024 in the tender register was not completed in full. It has since been updated for compliance.
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	No EOIs during reporting period
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	No EOIs during reporting period
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	No EOIs during reporting period

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14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	No EOI's during reporting period
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	No panels during reporting period
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	No panels during reporting period
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	No panels during reporting period
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	No panels during reporting period
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	No panels during reporting period
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	No panels during reporting period
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	No panels during reporting period
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	Yes	

ORDINARY COUNCIL MEETING MINUTES

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return - Leonora



Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	15/02/2022 OCM 15 February 2022 Item 11.1(E)
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	18/07/2023 OCM 18 July 2023 Item 10.3.(B)
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	Yes	

Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes	21/06/2022 Review undertaken in 2022 and presented to Audit & Risk Committee Meeting held 21/06/2022 item 4.1.(A) and presented to OCM 21/06/2022 item 14.2(B)
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2023? If yes, please provide date of council's resolution to accept the report.	Yes	21/06/2022 Review undertaken in 2022 and presented to Audit & Risk Committee Meeting held 21/06/2022 item 4.1.(A) and presented to OCM 21/06/2022 item 14.2(B)
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt	N/A	No disclosures received / recorded.

Signed:

16 APRIL 2024

President:

19 MARCH 2024

ORDINARY COUNCIL MEETING MINUTES

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		of the gift? Did the disclosure include the information required by section 5.87C of the Act?		
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government’s website, a policy dealing with the attendance of council members and the CEO at events?	Yes	Published within Policy Manual – M.5.1. Item 10.3.(H) at OMC held 21/11/23 Adopted by Absolute Majority
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government’s website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	Published within Policy Manual – M.5.4. Item 10.3.(H) at OMC held 21/11/23 Adopted by Absolute Majority
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government’s official website by 31 July 2023?	Yes	
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes	Submitted 26 September 2023
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

Chief Executive Officer

Date

Mayor/President

Date

Signed: 16 APRIL 2024

President:

ORDINARY COUNCIL MEETING
MINUTES

19 MARCH 2024

Shire of Leonora 2023 Compliance Audit Return – Summary of Matters Noted

Question No.	Section/Topic	Matters Identified / Improvements	Reportable in CAR (Y/N)
2	Tenders for Providing Goods and Services	<p>Non-compliance between procurement thresholds and purchasing requirements for low value purchases has possibly occurred during the review period. It was noted with management it is very difficult to declare during the review period the appropriate number of quotations had been obtained for every purchase (particularly low value purchases) in accordance with the purchasing policy.</p> <p>Improvement: Review systems and controls to minimise risks of non-compliance with adopted purchasing policy.</p>	Y
5	Optional Questions	<p>Public notices published in newspapers and the shire's website etc do not appear to have been consistently published as required by legislation.</p> <p>Improvement: Ensure all notices relating to local public notice and statewide public notice is published to comply with sections 1.7 & 1.8 of the <i>Local Government Act 1995</i>. Consider a mechanism/report trail for future compliance checks to be performed.</p>	N
7	Delegation of Power/Duty	<p>The officer report for item 10.3(c) OCM held 17 October 2023 presented for consideration noted an incorrect voting requirement in the agenda report, highlighting a simple majority decision was required rather than an absolute majority. The decision was effectively carried by an absolute majority, however incorrect statutory compliance references in agenda reports have the potential to contribute to non-compliant decisions where reliance is based upon the information stated.</p> <p>Improvement: Update systems and controls for agenda items to ensure correct statutory references are included to allow elected members to understand the legislative environment relating to the item being considered and minimise occurrences where legislatively non-compliant decisions may occur.</p>	N
7	Tenders for Providing Goods and Services	<p>The tender register is published on the official local government website as required by legislation. Inspection of the register noted RFT 03/2024 was incomplete, in that it did not record the value, or a summary of the amount awarded for the successful tender. We noted the tender register was updated with the required information shortly after the issue was noted.</p> <p>Improvement: Regulation 17 of the <i>Local Government (Functions and General) Regulations 1996</i> requires the value of the consideration (or a summary of the value of the consideration sought in the tender) accepted by the local government to be recorded in the tender register. Procedures should be updated to ensure information required by legislation is properly recorded and maintained for each tender called.</p>	Y
20	Disclosure of Interest	<p>The Code of Conduct for published on the Shire's website under a bookmark for users to identify the Code of Conduct for Council Members, Committee Members, and Candidates which is dated February 2021. An updated Code was adopted at the 16 March 2021 OCM. While the updated document is available through the March OCM minutes and published on the website, it may not be easily located.</p> <p>Improvement: To aid clarity and avoid confusion for users searching for information on the Shire's website, the Code of Conduct for Council Members, Committee Members, and Candidates listed under <i>Council Documents</i> on the Shire's official local government website should be updated to the March 2021 version.</p>	N

10.0 Reports

10.3 CHIEF EXECUTIVE OFFICER REPORTS

10.3.(A) INTRODUCTION OF RENTAL FEES FOR THE WEEKLY RENT OF AGEING IN PLACE INDEPENDENT LIVING UNITS AND SUGGESTED AMENDED TO FEES

SUBMISSION TO: Ordinary Council Meeting
Meeting Date: 19th March 2024

AGENDA REFERENCE: 10.3.(A) MAR 24

SUBJECT: Introduction of rental fees for the weekly rent of Ageing In Place independent living units and suggested amended to fees

LOCATION/ADDRESS: Ageing In Place Village, Stuart Street, Leonora

NAME OF APPLICANT: NA

FILE REFERENCE: 1.6 Budget Current

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Marie Pointon

OFFICER: Community Development Officer

INTEREST DISCLOSURE: Nil

DATE: 15th March 2024

SUPPORTING DOCUMENTS:

1. Ageing In Place Policy
2. CHIAL Policy 2020

BACKGROUND

The Ageing In Place Village Policy was adopted by Council on 16th May 2023. Construction on the Village was completed in late 2023. After engaging consultants Kalgoorlie Metro Property Group to assist in developing and overseeing implantation of the application process, applications for units opened on Friday 1st March 2024.

Applications are due to close on Friday 29th March 2024, after which Kalgoorlie Metro Property Group will provide their initial assessment of applications and discuss with identified local agencies prior to making final determinations and notifying applicants of outcomes.

Successful applicants will then be required to sign a tenancy agreement, agree to abide by community guidelines, and pay a bond of four weeks rent prior to moving into the Village. Rent will be charged on a weekly basis thereafter.

The annual budget set by Council does not currently include fees for rent at the Ageing In Place Village. It is therefore not possible for successful applicants to move in to one of the units until rent has been set within the Fees and Charges, as this information is required prior to entering into a tenancy agreement or paying bond and weekly rent.

Signed: 16 APRIL 2024

President:

**ORDINARY COUNCIL MEETING
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Community Housing Income and Asset Limits (CHIAL) Policy 2020 defines affordable housing as housing that must be leased to Eligible Persons at a rent less than 75 per cent of Market Rent or in accordance with the relevant policies.

The proposed rent of \$225 per week is less than 75 per cent of market rent as determined by Kalgoorlie Metro Property Group. The proposed rent also equates to 35 per cent of the Aged Pension that would be received by a single recipient with no other income, renting their home, and assets of less than \$200,000.

STAKEHOLDER ENGAGEMENT

Consultation has been undertaken with Kalgoorlie Metro Property Group, the agents currently engaged to oversee the application process, as well as WACHS in Leonora. Information as to Aged Pension rates has been sourced from Services Australia.

STATUTORY ENVIRONMENT

The Local Government Act 1995 sets out the following provision:

6.16. Imposition of fees and charges

(1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

1. ** Absolute majority required.*

(2) *A fee or charge may be imposed for the following —*

2. (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*

3. (b) *supplying a service or carrying out work at the request of a person;*

4. (c) *subject to section 5.94, providing information from local government records;*

5. (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*

6. (e) *supplying goods;*

7. (f) *such other service as may be prescribed.*

(3) *Fees and charges are to be imposed when adopting the annual budget but may be —*

8. (a) *imposed* during a financial year; and*

9. (b) *amended* from time to time during a financial year.*

10. ** Absolute majority required.*

POLICY IMPLICATIONS

Pursuant to the Ageing In Place Village Policy adopted by Council on 16th May 2023, the units are offered on the following basis:

- *The units are on a weekly rental basis with a bond of 4 weeks' rent being applicable.*
- *The rent is reviewed annually and is set by the Council as part of the Annual Fees and Charges.*

The application of a fee or charge not adopted by an absolute majority of Council would be in breach of section 6.16 of the Local Government Act 1995. The rent fee is therefore required to be adopted into the fees and charges prior to tenants being able to pay bond and rent, and therefore take up residency in the Village. Councils policy A1.8 Legislative Compliance sets out Councils commitment to upholding the highest level of legislative compliance and to rectify any breach as soon as reasonably possible.

FINANCIAL IMPLICATIONS

With one unit allocated to staff housing, the remaining seven units being rented out at the proposed rate will generate income of \$81,900 per annum, that can be used to offset building and facility maintenance costs and will be included in future budgets.

STRATEGIC IMPLICATIONS

An appropriately managed facility aligns with Council's objective

1.2.2 Ensure appropriate infrastructure and facilities, servicing the health and social needs of our senior residents

RISK MANAGEMENT

The proposed fee sets the rent at an amount that provides sufficient income to contribute to the ongoing upkeep and maintenance of the facility, while also being of an acceptable level to not disadvantage aged pension recipients with no additional income. Should the fee not be adopted then the rent would not be able to be charged to tenants in line with the adopted Policy.

RECOMMENDATIONS

That Council resolve to amend the current Fees and Charges to include I1092301 Ageing In Place \$225.00 per week

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Chief Executive Officer

Signed: 16 APRIL 2024

President:

ORDINARY COUNCIL MEETING
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19 MARCH 2024

COUNCIL DECISION

Moved: Cr RA Norrie

Seconded: Cr TM Nardone

That Council resolve to amend the current Fees and Charges to include I1092301 Ageing In Place \$225.00 per week

CARRIED BY ABSOLUTE MAJORITY (7 VOTES TO 0)

*For; Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,
Cr AE Taylor, Cr LR Petersen, Cr TM Nardone, Cr F Harris*

C.4.7 AGEING IN PLACE VILLAGE

Policy Adopted 16th May, 2023

OBJECTIVE

The Ageing in Place accommodation units provide fit-for-purpose rental accommodation options for older members of the community to support the ongoing independence and health of residents as part of an age-friendly community. This document outlines the procedures for providing, assessing, and managing tenancy applications.

The Shire aims to ensure the process is fair, equitable, and transparent.

POLICY STATEMENT

The Shire of Leonora will provide housing to residents based on the following criteria:

1. Be an Australian citizen or permanent resident and able to prove your identity.
2. Live in Western Australia and have a connection with the broader Leonora community.
3. Not earn in excess of the income set out under the National Rental Affordability Scheme (as per the *Community Housing Income and Asset Limits (CHIAL) Policy 2020*).
4. Not hold assets in excess of the amounts set out in the National Rental Affordability Scheme (as per the CHIAL).
5. Not be the owner or part-owner of property in Leonora that constitutes another viable housing option.
6. At least one applicant must be over the age of 65 or over the age of 55 for people who identify as Aboriginal or Torres Strait Islander.

The Shire of Leonora shall allocate units within the ageing in place village in alignment to the Community Housing Income and Asset Limits (CHIAL) Policy 2020.

The units are offered on the following basis:

- In accordance with the terms and conditions as outlined in the Residential Tenancies Act.
- All written tenancy agreements must be done using the Residential Tenancy Agreement.
- The units are on a weekly rental basis with a bond of 4 weeks' rent being applicable.
- The rent is reviewed annually and is set by the Council as part of the Annual Fees and Charges.
- Tenants are liable for power and water usage and are sub-metered.
- All telecommunications are between the tenant and the supplier of their choice.
- All building maintenance is to be performed by the Shire.
- The gardens are to be maintained by the tenant.
- If applicable, tenants shall agree to abide by a community code of conduct.

Vacant units shall be advertised in accordance with Shire of Leonora procedures for Public Notices.

A completed application and proof of identity shall be provided by the application cut-off period. Applications will be assessed against the following assessment process:

1. Social and Affordable Housing Eligibility
 - Are you eligible for Social (Band A) or Affordable (Band B) Housing Income Eligibility Limits?

2. Residential Status/Community Involvement
 - How long have you resided in the Shire of Leonora?
 - Are you currently or have you in the past actively participated in community groups, events and/or enabled others to get involved within your community?

3. Health and Care Requirements
 - Do you qualify for government-funded aged care services?
 - Are you in poor health and require more complex care/been admitted to hospital in the last 6 months?

The intention of the assessment is to ensure the special-purpose housing is provided to community members in greatest need. This includes low-income, locally based, and health/care requirements.

Additional information shall also be assessed on a case-by-case basis, such as the absence of similar accommodation options in Menzies, Kookynie, and Laverton, the real estate market in remote locations, and a recommendation of the Director of Nursing/GP/Community Health Clinic (within privacy parameters).



Government of Western Australia
Department of Communities



Community Housing Income and Asset Limits (CHIAL) Policy 2023

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1. Document History

Version	Authorised by	Reason for update	Approval date	Reference
8.0	Executive Director, Strategic Planning and Policy	Band A income eligibility limits increased in line with public housing income eligibility limits (September 2023).	September 2023	2023/32244
7.0	Executive Director, Strategic Planning and Policy	Band B income eligibility limits increased in line with NRAS indexation (2023/2024).	May 2023	2023/9522
6.0	Executive Director, Strategic Planning and Policy	Band A income eligibility limits increased in line with public housing income eligibility limits (March 2023).	March 2023	2023/9522
5.0	Acting Executive Director, Strategic Planning and Policy	1. Band A limits increased in line with public housing (March 2022) 2. Band B limits increased in line with NRAS indexation (2022/23).	January 2023	2022/4877
4.0	Assistant Director General, Policy and Service Design	1. Band A limits increased in line with public housing 2. Band B limits increased to 2019/20 NRAS limits and future indexations incorporated by reference. 3. Department of Communities template used and references to the Department of Communities included where appropriate.	March 2020	20/D367597

3.0	Director Social and Affordable Housing System	1. Band A weekly to annual / Band B annual to weekly conversion rate updated to improve accuracy; 2. Band B income limits updated; 3. Band B asset limits updated; 4. Amended references to source data; 5. Formatting changed.	June 2013	2013/MSD/43
2.0	Director Social and Affordable Housing System	1. Band A weekly to annual / Band B annual to weekly conversion rate updated to improve accuracy; 2. Band B income limits updated; 3. Asset policy intent clarification; 4. Formatting changed.	May 2012	2012/MSD/49
1.1	Director Social and Affordable Housing System	1. Band B income limits updated; 2. Band B asset limits updated.	August 2011	11/D553544
1.0	Director Social and Affordable Housing System	Policy prepared to establish income and asset eligibility limits for community housing.	September 2009	11/D462978

2. Purpose

Establish the income and asset limits for Community Housing Organisations to apply when assessing initial and continuing eligibility.

This Policy is designed to:

- support Community Housing Organisations to service the social housing and affordable rental markets; and
- facilitate the movement of over income public housing tenants into properties managed by Registered Community Housing Organisations with stock growth commitments negotiated with the Housing Authority operating within the Department of Communities.

3. Scope

This Policy applies to Registered and Unregistered Community Housing Organisations in receipt of financial and other assistance from the Housing Authority (operating within the Department of Communities) to provide social housing and/or affordable housing to its tenants. This Policy does not apply to the provision of Crisis Accommodation.

4. Definitions

Affordable Housing means housing that must be leased to Eligible Persons at a rent less than 75 per cent of Market Rent or in accordance with the relevant policies.

Asset means any property or item of value the household owns or has an interest in, including those held outside Australia.

Band A refers to households who meet the Public Housing eligibility criteria (for a single person up to \$26,188 per annum) (Table 2).

Band B refers to households with income exceeding the eligibility criteria for Public Housing and not exceeding the eligibility criteria for entry to the National Rental Affordability Scheme (for a single person up to \$58,905 per annum) (Table 3).

Community Housing means Social Housing and/or Affordable Housing owned or otherwise under the legal control of a Community Housing Organisation.

Community Housing Organisation means any not-for-profit organisation incorporated under the Law of the Commonwealth of Australia or the State of Western Australia, or a Local Government, whose primary objective is to provide Crisis Housing, Social Housing and/or Affordable Housing to Eligible Persons in Western Australia.

Department of Communities (Communities) means the State Government agency established on 1 July 2017 under the *Public Sector Management Act 1994* and designated as the department primarily responsible for assisting the respective entities in the administration of legislation including the *Housing Act 1980*, the *Disability Services Act 1993* and the *Children and Community Services Act 2004*.

Disability means any person with an intellectual, psychiatric, cognitive, neurological, sensory or physical impairment that is permanent or likely to be permanent, which impacts on the housing needs of that person in terms of housing design, amenity level or proximity to appropriate medical and support services.

Eligible Persons means persons who meet the Housing Authority's eligibility criteria for Affordable Housing or Social Housing (as applicable) as set out in this Policy.

Housing Authority means the Housing Authority established pursuant to the *Housing Act 1980 (WA)*.

National Rental Affordability Scheme is an Australian Government initiative under which properties are rented to eligible low-to-moderate income tenants. The entry income limits for tenant eligibility under this scheme are used as Band B income eligibility limits (Table 3).

North/West Remote and; Metro/South West means the areas depicted in Figure 1.

Public Housing is rental housing owned and operated by the Housing Authority.

Registration means the state of being registered by the Housing Authority as a Community Housing Organisation.

Rental Policy Manual refers to the Housing Authority's Rental Policy Manual which contains all policies related to public rental housing. The current version is accessible from www.housing.wa.gov.au

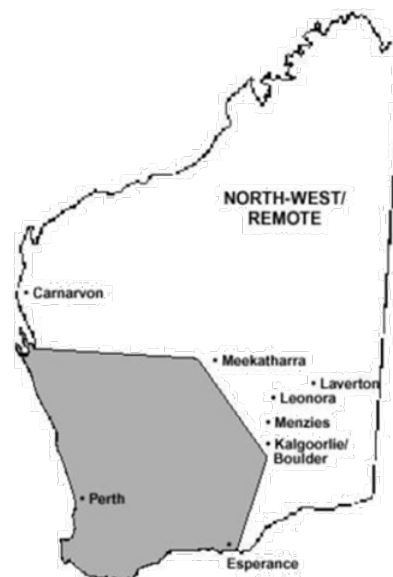
Social Housing refers to rental housing by the Housing Authority and Community Housing Organisations for Band A households.

Tenant refers to a person or persons who are charged rent by a Community Housing Organisation for occupying premises from time to time.

Unregistered refers to a Community Housing Organisation that has not achieved Registration status.

Figure 1:

Western Australia: Metro/South West (includes Perth) and North-West/Remote.



5. Policy Statement

All Community Housing Organisations will apply the applicable income and asset eligibility tests listed in Table 1:

- Registered Community Housing Organisations housing the mix of tenants specified in relevant policies and agreements will apply the Band A and the Band B Income Eligibility Limits as appropriate.
- Unregistered Community Housing Organisations will only apply the Social Housing Income Eligibility Limits.
- Community Housing Organisations will apply the limits set by this policy until an update is issued by the Housing Authority (or by Communities acting on the Housing Authority's behalf).

Table 1: Income eligibility test to be applied by Community Housing Organisations

Type of tenant	Income test	Asset test
Band A	Social Housing Income Eligibility Limits (see 6.1)	Public Housing Asset Limits (see 7.1)
Band B	Affordable Housing Income Eligibility Limits (see 6.2)	Centrelink Asset Limits (see 7.2)

6. Income Eligibility Limits

- The income eligibility limits to be applied by Registered and Unregistered Community Housing Organisations are listed below.
- To recognise the additional costs faced by people with disabilities, a loading is added on to each income limit. This is reflected in the tables below.
- To recognise the additional costs of living in the North West and remote parts of Western Australia, a loading is added on to each income limit. This is reflected in the tables below.
- Weekly and annual income limits, rounded to the nearest whole dollar, are provided for convenience.

6.1. Social Housing (Band A) Income Eligibility Limits

To be eligible for Social Housing, the combined weekly gross income of the applicant, partner and co-applicant must be within Public Housing Income Limits listed in Table 2.

For clarification on determining income sources and applying income limits see the Rental Policy Manual; Eligibility Policy.

The weekly income limits are converted to annual limits for convenience, using the multiplier 313/6, rounded to the nearest dollar.

Table 2: Band A Income Eligibility Limits ^[1]

Metro / South West								
Number of people in household	Income Limit				Disability Income Limit			
	Single income		Dual income		Single income		Dual income	
	Weekly	Annual	Weekly	Annual	Weekly	Annual	Weekly	Annual
1	\$502	\$26,188			\$628	\$32,761		
2	\$652	\$34,013	\$756	\$39,438	\$815	\$42,516	\$945	\$49,298
3	\$767	\$40,012	\$876	\$45,698	\$959	\$50,028	\$1,095	\$57,123
4	\$887	\$46,272	\$1,016	\$53,002	\$1,109	\$57,853	\$1,270	\$66,252
North West / Remote								
Number of people in household	Income Limit				Disability Income Limit			
	Single income		Dual income		Single income		Dual income	
	Weekly	Annual	Weekly	Annual	Weekly	Annual	Weekly	Annual
1	\$703	\$36,674			\$880	\$45,907		
2	\$913	\$47,629	\$1,059	\$55,245	\$1,141	\$59,523	\$1,323	\$69,017
3	\$1,074	\$56,027	\$1,227	\$64,009	\$1,343	\$70,060	\$1,533	\$79,972
4	\$1,242	\$64,791	\$1,423	\$74,234	\$1,553	\$81,015	\$1,778	\$92,753
Additional limits per person								
Additional household member	Income Limit				Disability Income Limit			
	Weekly		Annual		Weekly		Annual	
	\$115		\$5,999		\$145		\$7,564	

6.2 Affordable Housing (Band B) Income Eligibility Limits

To be eligible for Affordable Housing, the household must have a gross annual income within the limits set out in Table 3 (in 2023/24 NRAS year).

The annual income limits are converted to weekly limits for convenience, using the divider 313/6, rounded to the nearest dollar.

Table 3: Band B Income Eligibility Limits (2023/24 NRAS year only)

Metro / South West				
Household type	Income Limit		Disability	
	Weekly	Annual	Weekly	Annual
Single person	\$1,129	\$58,905	\$1,411	\$73,631
Two adults/couple	\$1,561	\$81,441	\$1,951	\$101,801
Sole parent / 1 child	\$1,562	\$81,498	\$1,953	\$101,873
Sole parent / 2 children	\$1,937	\$101,039	\$2,421	\$126,299
Couple / 1 child	\$1,936	\$100,982	\$2,420	\$126,228
Couple / 2 children	\$2,310	\$120,523	\$2,888	\$150,654
North West / Remote				
Household type	Income Limit		Disability	
	Weekly	Annual	Weekly	Annual
Single person	\$1,411	\$73,631	\$1,764	\$92,039
Two adults/couple	\$1,951	\$101,801	\$2,439	\$127,251
Sole parent / 1 child	\$1,953	\$101,873	\$2,441	\$127,341
Sole parent / 2 children	\$2,421	\$126,299	\$3,026	\$157,874
Couple / 1 child	\$2,420	\$126,228	\$3,025	\$157,785
Couple / 2 children	\$2,888	\$150,654	\$3,610	\$188,318
Additional annual limits per person				
Metro / South West				
Additional household member	Income Limit		Disability	
	Weekly	Annual	Weekly	Annual
Each additional adult	\$432	\$22,536	\$540	\$28,170
Each additional child	\$375	\$19,541	\$468	\$24,426
North West / Remote				
Additional household member	Income Limit		Disability	
	Weekly	Annual	Weekly	Annual
Each additional adult	\$540	\$28,170	\$675	\$35,213
Each additional child	\$468	\$24,426	\$585	\$30,533

- Band B income eligibility limits are the 'Initial household income limits' of the National Rental Affordability Scheme (NRAS). These are indexed each NRAS year, from 1 May to 30 April. For the latest income limits which apply at any time refer to: [NRAS Household Income Indexation \(dss.gov.au\)](https://www.dss.gov.au/nras-household-income-indexation)
- To convert the annual eligibility limits provided on the NRAS website to a weekly amount, apply the following formula:
 - $\frac{\text{Annual \$ limit}}{313/6} = \text{Weekly \$ limit}$
- To add the loadings for households including a person with a disability, and households in the North West/Remote areas, apply a 25% loading for each purpose. For example, for a household in the North West with a person with a disability, increase the metro limit by 25% (for location), and then increase that by a further 25% (for disability).

7. Asset Eligibility Limits

- Households must not own or be part owner of property or land that constitutes a viable housing option. Clarification on this criterion can be found in the Rental Policy Manual; Eligibility Relating to Property Ownership and Other Residences.
- The asset eligibility limits to be applied by Registered and Unregistered Community Housing Organisations are listed below.

7.1 Social Housing (Band A) Asset Eligibility Limits

- The Public Housing cash asset limits listed in Table 4 applies to Band A tenants.
- Further clarification on the application of these limits can be found in the following sections of the Rental Policy Manual: Eligibility Policy and; Housing for People with Disabilities.

Table 4: Band A Asset Eligibility Limits ^[1]

Household Type	Cash Asset Limit
Single	\$38,400
Couples	\$63,800
Seniors 60 years plus (singles or couples)	\$80,000
People with disabilities	\$100,000

Social housing assessable assets ^[1]**Definition of a cash asset:**

- Deposit in a bank, credit union, building society, savings/cheque account, cash, term deposit, shares;
- Managed investments such as loans, debentures, friendly society and insurance bonds, unlisted equity and property trusts.

Assets *excluded* from assessment:

- Car,
- Antique furniture,
- Stamp collection,
- Life insurance policies.

Superannuation:

Superannuation and annuities that are not accessible are not assessed, but any annual income/return/dividend received are assessed as part of the income assessment process.

- **Superannuation funds for applicants under the age of 55 years:**
Superannuation funds that cannot be realised (e.g. superannuation roll-over fund) are not assessed as an asset.
- **Superannuation funds for applicants 55 years of age and over:**
Where a lump sum superannuation payment is taken, it will be treated as a cash asset and any income derived will be assessed for eligibility and rent assessment purposes.

7.2. Affordable Housing (Band B) Asset Eligibility Limits

Registered Community Housing Organisations with stock growth commitments negotiated with the Housing Authority are to apply the asset limits listed in Table 5 for all Band B tenants.

Table 5: Band Asset Eligibility Limits

Household Type	Asset Limit
Single	\$332,000
Partnered (combined)	\$412,500
Couple but separated due to illness (combined)	\$412,500

Assessible assets include:

- any cash or money you have in bank, building society or credit union accounts (including interest free accounts), interest bearing deposits, fixed deposits, bonds, debentures, shares, property trusts, friendly society bonds and managed investments
- any assets you hold in superannuation and rollover funds if you are of Age Pension age
- the value of any real estate, including holiday homes, you own (this does not include your principal home)
- the value of any businesses and farms, including goodwill (where goodwill is shown on the balance sheet)
- the surrender value of life insurance policies
- the value of gifts worth more than \$10,000 in a single year or more than \$30,000 in a five year period
- the value of any loans (including interest-free loans) you have made to family trusts, members of the family, organisations
- the value of any motor vehicles you own
- the value of any boats and caravans you own which you do not use as a home
- the value of your household contents and personal effects
- the value of any collections you have for trading, investment or hobby purposes
- the value of your entry contribution to a retirement village if it is less than the difference between the homeowners' and non-homeowners' assets limits
- some income stream products
- the attributed value of a private trust or private company where you are a controller of that trust or company
- the value of a life interest created by you or your partner, or upon the death of your partner.

8. Legal and Policy Framework

This Policy works within the broader framework of the the *WA Housing Strategy 2020-30*, which can be found at the website www.housing.wa.gov.au.

This Policy works in conjunction with other relevant policies, which can be found at www.housing.wa.gov.au.

This Policy has also considered, and remains consistent with, the *Residential Tenancies Act 1987 (WA)* and any relevant community housing tenancy agreements. This Policy does not replace or remove any of the legal obligations contained in these, or any other, legal documents.

Social Housing (Band A) income eligibility limits are derived from the Housing Authority's Rental Policy Manual: Eligibility relating to the income of applicants.

Social Housing (Band A) asset eligibility limits and Affordable Housing (Band B) income and asset eligibility limits are derived from various Commonwealth Government policy settings and are updated in line with indexation as appropriate.

9. Roles and Responsibilities

This Policy will be implemented by Community Housing Organisations.

Communities officers who, acting on behalf of the Housing Authority, deal with these Organisations will review how this Policy is being applied as a part of their contract management procedures.

The Registrar of Community Housing will consider how this Policy is being applied by Registered Community Housing Organisations when conducting regulatory compliance reviews.

The Policy and Service Design Division of Communities is responsible for reviewing this Policy and ensuring it is up to date.

10. Support and Advice

For support and advice about the procedures and guidelines relating to this Policy, please email Communities at communityhousing@housing.wa.gov.au. Further information may also be found at www.housing.wa.gov.au.

Please note that you can also request to acquire any documents available on the Housing Authority website in the following formats:

- Printed/hardcopy
- Documents to be made available in an alternative format such as plain text file.

Please use the details available on the Communities website at <https://www.communities.wa.gov.au/contact/> to make a request.

11. Communication

The Policy will be communicated to the public in the following manner:

- The Policy will be publicly accessible at www.housing.wa.gov.au;
- Peak community housing bodies will be asked to assist in communicating this Policy to Community Housing Organisations.

12. References

[¹] Housing Authority “Rental Policy Manual: Eligibility relating to the income of applicants” [Online]. Available:

http://www.housing.wa.gov.au/HousingDocuments/Rental_Policy_Manual.pdf.

13. Summary Information

Strategic links	<i>Residential Tenancies Act 1987 (WA)</i> <i>WA Housing Strategy 2020-30</i>
Responsible officer	A/Executive Director, Strategic Planning and Policy, Housing and Assets
Contact officer	communityhousing@housing.wa.gov.au
Superseded documents	Community Housing Income and Asset Limits Policy 2020
File number	2022/4877
Associated documents	Community Housing Agreement Community Housing Allocations Policy

10.0 REPORTS

10.4 MANAGER OF BUSINESS SERVICES REPORTS

10.4.(A) 2023/24 MID-YEAR BUDGET REVIEW

SUBMISSION TO: Ordinary Council Meeting
Meeting Date: 19th March 2024

AGENDA REFERENCE: 10.4.(A) MAR 24

SUBJECT: 2023/24 Mid-Year Budget Review

LOCATION/ADDRESS: Leonora

NAME OF APPLICANT: Shire of Leonora

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 March 2024

SUPPORTING DOCUMENTS: 1. 2023/2024 Budget Review Statement of Financial Activity, notes on Closing Funds, and Budget Amendments.

PURPOSE

To consider the Shire of Leonora's financial position as at 31 January 2024 and performance for the period 1 July 2023 to 31 January 2024 in relation to the adopted annual budget and projections estimated for the remainder of the financial year.

BACKGROUND

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The report for the period 1 July 2023 to 31 January 2024 shown in the attachment has been prepared incorporating year to date budget variations and forecasts to 30 June 2024 and is presented for council's consideration.

Consideration of the status of various projects and programs was undertaken to ensure any anticipated variances were captured within the review document where possible.

The material variance levels which have been reported for the budget review, have utilised the same materiality levels as monthly reporting to determine the extent of explanation / are based on a materiality level of \$15,000 or 8% implemented for the purpose of the budget review) / are based upon management judgement where explanations are considered appropriate.

COMMENT

The budget review report includes at Note 4 a summary of predicted variances contained within the Statement of Financial Activity, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome to 30 June) or due to timing (e.g. where a project is likely to be delayed).

Features of the budget review include:

Description	Change
Timing delays to projects have impacted the ability for the shire to recognise revenue, resulting in an overall decrease in the grants expected to be received this financial year.	(\$241,250)
Reduction in co-contributions towards a health and building services. Originally this was reimbursed to the Shire of Leonora from the other Shire's involved in the shared contract arrangement.	(\$107,240)
Increased interest earnings on reserve account investments.	\$35,000
A reclassification of income from Other Revenue to Operating Contributions.	(\$146,772)
Profit on asset disposals.	\$90,137
Staff turnover has resulted in lower than budgeted salaries/wages, as well as less training and other employee cost expenditure than anticipated. Youth Services and Recreation Centre Salaries were also identified as duplicated figures, where only half that should have been budgeted for.	\$524,061
Roadworks and related expenses have seen a high reduction due to the need to direct roadworks towards flood-damaged roads rather than general maintenance. This includes a reduction in relevant fuel costs, as well as a delay to the ground works to be arranged for the cemeteries. Other reductions noted with the delay of the Airport Terminal pending the Eastern Precinct Project, and small general projects at Gwalia pending further investigation as to the feasibility of these. Primary cost increase with regards to Work Health and Safety implementation across the board which includes HR, Aerodrome Services, Fire Safety and Asbestos Inspections, as well as an increase in the utilisation of consultants following turnover of key personnel within the Shire.	\$126,103
All staff houses are currently occupied, including the new CEO House. Ageing in Place facility largest contributing factor due to cost of installation of individual meters, and additional costs associated with the ongoing utilities required for the facility.	(\$32,110)
There was a revaluation of asset classes in the 2022-23 year so some depreciation expenses are more than the previous year calculations used for budget.	(\$688,515)

Description	Change
Minor corrections to the sponsorship provided to community organisations through the Shire of Leonora, as well as a correction to the actual cash prize money required for the Golden Gift.	\$11,607
Loss on asset disposals.	(\$12,785)
Non-cash amounts excluded from operating activities (asset depreciation and profit/loss on sale of assets.)	\$611,163
Proceeds from disposal of assets.	\$159,136
Actual expenditure lower for capital projects due to savings in materials and labour. A few projects such as the Gwalia Cottages and Museum Lining were identified as not requiring further work at this stage, and so have been delayed until a review of the current infrastructure and required improvements have been made. Airport Shed and Terminal Building has been delayed while additional funding is sought. Final fencing and concrete required for CEO house, and addition of new toilets at the Early Learning Centre.	\$482,381
Some plant purchases were cheaper than originally budgeted. The Driver Equity Vehicle and Small Tipper were not received until the 23/24 financial year, and the 22/23 Audit requested that these be recognised in the current financial year - not originally budgeted. A vehicle for the MCS as an additional management role has been included, and overall plant purchase prices have been increased to reflect current market value.	(\$649,949)
LRCI Phase 4 (Part B) Funding will be received later in the year, with work not likely to commence until 24/25. Reduction in budget for the Roads to Recovery (town RAV network).	\$454,041
Projects pushed to the 24/25 financial year such as 26 Queen Victoria Street Driveway, reduced cost of CEO swimming pool and a delay in installation of electric gates. New budget items identified with TV Transmission equipment so an increase to occur.	(\$319,810)
Changes to the original reserve transfers due to project changes. Specifically, the Admin Refurbishment, Library Ceiling, CEO House and projects at the Gwalia Historic Precinct.	(\$217,000)
Transfers to reserve accounts (increase to interest earnings on reserve accounts).	(\$35,000)
Difference between adopted 2023/24 budget and the closing balance of the 2022/23 audited statements.	(\$43,198)
Overall Change	\$0

In considering the above variances and projections within the attached budget review, the closing position remains as budgeted which is reflected in the Statement of Budget Review.

Following completion of the budget review and to properly consider the impact of estimated projections at 30 June 2024, some items have been identified as requiring a budget amendment to properly account for these variances where appropriate. Required budget amendments have been included in Note 4 of the attached budget review document for information, and also presented as a separate recommendation to the budget review for council consideration.

STATUTORY ENVIRONMENT

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires:

- (1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget; and
 - (d) include the following —
 - (i) the annual budget adopted by the local government;
 - (ii) an update of each of the estimates included in the annual budget;
 - (iii) the actual amounts of expenditure, revenue and income as at the date of the review;
 - (iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end of year amount for the item.
- (2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
**Absolute majority required.*
- (4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Section 6.8(1) (b) of the *Local Government Act 1995* provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).

POLICY IMPLICATIONS

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

FINANCIAL IMPLICATIONS

Authorisation of expenditure through budget amendments recommended. Other specific financial implications are as outlined in the body of this report.

STRATEGIC IMPLICATIONS

Plan for the Future 2021 – 2031

Strategic Objective 4, Leadership: An innovative and proactive local government.

Outcome 4.2, An effective organisation, providing strong leadership and services.

RISK ASSESSMENT

This item has been evaluated against the Shire's Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is medium prior to treatment. The adoption of the recommendations as presented will result in reassessed low level of risk.

RECOMMENDATION

1. That Council, by absolute majority, adopt the 2023/24 mid-year budget review as attached.
2. That the Council, by absolute majority, adopt the following budget amendments to the 2023/2024 adopted annual budget:

OPERATING ACTIVITIES

Revenue from operating activities

Grants, subsidies and contributions	Decrease (\$241,250)
Fees and charges	Decrease (\$107,240)
Interest revenue	Increase \$35,000
Other revenue	Decrease (\$146,772)
Profit on asset disposals	Increase \$90,137

Expenditure from operating activities

Employee costs	Decrease \$524,061
Materials and contracts	Decrease \$126,103
Utility charges	Increase (\$32,110)
Depreciation	Increase (\$688,515)
Other expenditure	Decrease \$11,607
Loss on asset disposals	Increase (\$12,785)

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from disposal of assets	Increase \$159,136
----------------------------------	--------------------

Outflows from investing activities

Purchase of land and buildings	Decrease \$482,381
Purchase of plant and equipment	Increase (\$649,949)
Purchase and construction of infrastructure-roads	Decrease \$454,041
Purchase and construction of infrastructure-other	Increase (\$319,810)

FINANCING ACTIVITIES

Cash inflows from financing activities

Signed: 16 APRIL 2024
President:

ORDINARY COUNCIL MEETING MINUTES

19 MARCH 2024

Transfers from reserve accounts	Decrease (\$217,000)
Cash outflows from financing activities	
Transfers to reserve accounts	Increase (\$35,000)

VOTING REQUIREMENT

Absolute Majority

SIGNATURE

Manager of Business Services

COUNCIL DECISION

Moved: Cr RA Norrie
Seconded: Cr TM Nardone

1. That Council, by absolute majority, adopt the 2023/24 mid-year budget review as attached.
2. That the Council, by absolute majority, adopt the following budget amendments to the 2023/2024 adopted annual budget:

OPERATING ACTIVITIES

Revenue from operating activities

Grants, subsidies and contributions	Decrease (\$241,250)
Fees and charges	Decrease (\$107,240)
Interest revenue	Increase \$35,000
Other revenue	Decrease (\$146,772)
Profit on asset disposals	Increase \$90,137

Expenditure from operating activities

Employee costs	Decrease \$524,061
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Purchase and construction of infrastructure-other	Increase (\$319,810)

FINANCING ACTIVITIES

Cash inflows from financing activities

Transfers from reserve accounts	Decrease (\$217,000)
---------------------------------	----------------------

Cash outflows from financing activities

Transfers to reserve accounts	Increase (\$35,000)
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CARRIED BY ABSOLUTE MAJORITY (7 VOTES TO 0)

*For; Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,
Cr AE Taylor, Cr LR Petersen, Cr TM Nardone, Cr F Harris*



12 March 2024

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 THE SHIRE OF LEONORA – BUDGET REVIEW REPORT

We have compiled the accompanying statutory budget review report of the Shire of Leonora. This has been prepared in accordance with *Local Government Act 1995* and associated regulations as described in Note 1 to the budget review report. The specific purpose for which the special purpose financial statements have been prepared is also set out in Note 1 of the budget review report.

THE RESPONSIBILITY OF THE SHIRE OF LEONORA

The CEO of the Shire of Leonora is solely responsible for information contained in the special purpose budget review report, 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 budget review report was prepared. Management is solely responsible for the forecast information presented within the report and for estimating revenue and expenditure for the year.

OUR RESPONSIBILITY

On the basis of information provided by the 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 the budget review report in accordance with the basis of accounting described in Note 1 to the budget review report. We have complied with the relevant ethical requirements of *APES 110 Code of Ethics for Professional Accountants*.

Information attached to the statutory budget review report has been extracted from the records of the Shire of Leonora and management forecasts and estimates the appropriateness of these has not been determined.

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 forward-looking financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

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

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF LEONORA

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Please refer to compilation report

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ORDINARY COUNCIL MEETING MINUTES

19 MARCH 2024

SHIRE OF LEONORA
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2024

Budget v Actual					
Note	Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)
	\$	\$	\$	\$	\$
OPERATING ACTIVITIES					
Revenue from operating activities					
	8,610,527	8,610,527	8,491,238	8,610,527	0
	221,706	221,706	221,610	221,706	0
4.1	2,365,778	2,365,778	679,435	2,124,528	(241,250) ▼
4.2	3,171,143	3,171,143	1,721,360	3,063,903	(107,240) ▼
4.3	101,000	101,000	98,215	136,000	35,000 ▲
4.4	346,890	346,890	129,924	200,118	(146,772) ▼
4.5	68,083	68,083	72,070	158,220	90,137 ▲
	14,885,127	14,885,127	11,413,852	14,515,002	(370,125)
Expenditure from operating activities					
4.6	(5,323,632)	(5,323,632)	(2,279,806)	(4,799,571)	524,061 ▲
4.7	(5,505,184)	(5,505,184)	(2,526,026)	(5,379,081)	126,103 ▲
4.8	(382,041)	(382,041)	(244,487)	(414,151)	(32,110) ▼
4.9	(1,970,250)	(1,970,250)	(1,550,946)	(2,658,765)	(688,515) ▼
	(383,056)	(383,056)	(326,809)	(383,056)	0
4.10	(369,995)	(369,995)	(41,770)	(358,388)	11,607 ▲
4.11	(1,895)	(1,895)	0	(14,680)	(12,785) ▼
	(13,936,053)	(13,936,053)	(6,969,844)	(14,007,692)	(71,639)
4.12	1,909,240	1,909,240	1,478,876	2,520,403	611,163 ▲
Amount attributable to operating activities					
	2,858,314	2,858,314	5,922,884	3,027,713	169,399
INVESTING ACTIVITIES					
Inflows from investing activities					
	2,257,760	2,257,760	20,651	2,257,760	0
4.13	478,500	478,500	189,136	637,636	159,136 ▲
	2,736,260	2,736,260	209,787	2,895,396	159,136
Outflows from investing activities					
4.14	(4,221,152)	(4,221,152)	(2,546,010)	(3,738,771)	482,381 ▲
4.15	(1,740,225)	(1,740,225)	(721,174)	(2,390,174)	(649,949) ▼
4.16	(2,954,041)	(2,954,041)	(20,651)	(2,500,000)	454,041 ▲
4.17	(1,396,255)	(1,396,255)	(444,415)	(1,716,065)	(319,810) ▼
	(10,311,673)	(10,311,673)	(3,732,250)	(10,345,010)	(33,337)
Amount attributable to investing activities					
	(7,575,413)	(7,575,413)	(3,522,463)	(7,449,614)	125,799
FINANCING ACTIVITIES					
Cash inflows from financing activities					
4.18	3,570,152	3,570,152	200,000	3,353,152	(217,000) ▼
	3,570,152	3,570,152	200,000	3,353,152	(217,000)
Cash outflows from financing activities					
4.19	(949,233)	(949,233)	(57,766)	(984,233)	(35,000) ▼
	(949,233)	(949,233)	(57,766)	(984,233)	(35,000)
Amount attributable to financing activities					
	2,620,919	2,620,919	142,234	2,368,919	(252,000)
MOVEMENT IN SURPLUS OR DEFICIT					
4.20	2,096,180	2,096,180	2,052,982	2,052,982	(43,198) ▼
	2,858,314	2,858,314	5,922,884	3,027,713	169,399
	(7,575,413)	(7,575,413)	(3,522,463)	(7,449,614)	125,799
	2,620,919	2,620,919	142,234	2,368,919	(252,000)
	0	0	4,595,637	0	0

Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2024

1. BASIS OF PREPARATION

This budget review 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 budget review 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 Leases which would have required the Shire of Leonora to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 33A prescribes contents of the budget review.

Accounting policies which have been adopted in the preparation of this budget review have been consistently applied unless stated otherwise. Except for cash flow and statement of financial activity, the budget review 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.

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Leonora 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.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

Please refer to compilation report

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SHIRE OF LEONORA
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2024

2. SUMMARY GRAPHS - BUDGET REVIEW



This information is to be read in conjunction with the accompanying financial statements and notes.

Please refer to compilation report

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ORDINARY COUNCIL MEETING MINUTES

19 MARCH 2024

SHIRE OF LEONORA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 20243 NET CURRENT FUNDING POSITION
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 31 January 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
(a) Composition of estimated net current assets					
Current assets					
Cash and cash equivalents	11,271,986	5,889,388	5,889,388	13,751,977	7,091,266
Trade and other receivables	728,304	379,463	379,463	976,951	9,338
Inventories	69,855	60,608	60,608	88,147	60,608
	12,070,145	6,329,459	6,329,459	14,817,075	7,161,212
Less: current liabilities					
Trade and other payables	(593,802)	(440,071)	(440,071)	(531,821)	(545,671)
Contract liabilities	(509,456)	0	0	(833,045)	(474,153)
Capital grant/contribution liability	(403,598)	0	0	(488,498)	0
Employee related provisions	(210,653)	(300,689)	(300,689)	(210,653)	(185,689)
	(1,717,509)	(740,760)	(740,760)	(2,064,017)	(1,205,513)
Net current assets	10,352,636	5,588,699	5,588,699	12,753,058	5,955,699
Less: Total adjustments to net current assets	(8,299,654)	(5,588,699)	(5,588,699)	(8,157,420)	(5,955,699)
Closing funding surplus / (deficit)	2,052,982	0	0	4,595,638	0

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 31 January 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to operating activities					
Less: Profit on asset disposals	(8,770)	(68,083)	(68,083)	(72,070)	(158,220)
Less: Movement in liabilities associated with restricted cash	(89,389)	0	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	(61,117)	0	0	0	(61,117)
Add: Loss on disposal of assets	25,447	1,895	1,895	0	14,680
Add: Depreciation on assets	3,600,135	1,970,250	1,970,250	1,550,946	2,658,765
Non-cash movements in non-current assets and liabilities:					
Employee benefit provisions	6,191	0	0	0	0
Other provisions	103,171	5,178	5,178	0	103,171
Inventory	49,328	0	0	0	49,328
Non-cash amounts excluded from operating activities	3,624,996	1,909,240	1,909,240	1,478,876	2,606,607

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2023	Adopted Budget 30 June 2024	Updated Budget Estimates 30 June 2024	Year to Date Actual 31 January 2024	Estimated Year at End Amount 30 June 2024
	\$	\$	\$	\$	\$
Adjustments to net current assets					
Less: Reserve accounts	(8,510,307)	(5,889,388)	(5,889,388)	(8,368,073)	(6,141,388)
Add: Current liabilities not expected to be cleared at end of year - Employee benefit provisions	210,653	300,689	300,689	210,653	185,689
Total adjustments to net current assets	(8,299,654)	(5,588,699)	(5,588,699)	(8,157,420)	(5,955,699)



Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2024

3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Leonora classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

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

The Shire of Leonora applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

INVENTORIES

General

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire of Leonora's right to consideration for work completed but not billed at the end of the period.

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Leonora's obligation to transfer goods or services to a customer for which the Shire of Leonora has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

PROVISIONS

Provisions are recognised when the Shire of Leonora has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Leonora's operational cycle. In the case of liabilities where the Shire of Leonora does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire of Leonora's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Leonora prior to the end of the financial year that are unpaid and arise when the Shire of Leonora becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire of Leonora recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Leonora's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Leonora's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the net current funding position. Shire of Leonora's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Leonora's obligations for long-term employee benefits where the Shire of Leonora does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2024

4 PREDICTED VARIANCES

	<u>Variance</u>
	\$
Revenue from operating activities	
4.1 Grants, subsidies and contributions	(241,250) ▼
Financial Assistance Grant (FAGS) funding to be received for the 2023-24FY \$63,564 and Minara STGF grant received \$10,000. There has been a reclassification of income from Other Revenue to Operating Contributions totalling \$165,950.	
Decrease in the community childcare program \$165,000, elders fitness classes \$15,000, Australia Day funding \$10,000, Other CRC grants \$40,000, LRCI Phase 4 funding to be received this year but not recognised as income at end of year \$254,000.	
4.2 Fees and charges	(107,240) ▼
Increase to town planning fees \$2,000, access to public toilets \$4,000 not originally budgeted, hall hire charges \$2,30 and cat registrations \$350.	
Reduction in contributions towards the contracted Health & Building services \$71,000 and permits for building licences \$45,000.	
4.3 Interest revenue	35,000 ▲
Increase to interest earnings on reserve accounts.	
4.4 Other revenue	(146,772) ▼
Income received for the Christmas Festival \$3,900 and FBT refund received \$13,500.	
There has been a reclassification of income from Other Revenue to Operating Contributions totalling \$165,950.	
4.5 Profit on asset disposals	90,137 ▲
Duplicated airport reporting officer's vehicle in original budget \$8,000. Unbudgeted items Fuso Canter Tip Truck trade \$22,500 and Grader John Deere \$49,500. Net book values adjusted for remaining asset disposals since adoption of original budget.	

Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2024

4 PREDICTED VARIANCES

	Variance
	\$
Expenditure from operating activities	
4.6 Employee costs	524,061 ▲
Salaries and superannuation costs reduced for the Health and Building Officer \$125,000, Youth services \$186,000, Recreation services \$159,000, roadworks and bush grading costs reduced due to graders occupied with flood damaged roads \$289,000, street cleaning services \$44,000, annual leave entitlements \$6,800, staff relocation expenses \$10,000 and senior staff recreation \$4,750.	
Staff training \$4,900, long service leave entitlements \$50,000 with provision to be adjusted at end of year, supervisor wages \$47,000, workers compensation medical \$7,000, plant parts and repairs \$2,300 and retrospective payment adjustment with full housing review \$158,000.	
4.7 Materials and contracts	126,103 ▲
Reduction in vehicle expenses for the EHO \$7,000, childcare centre activities \$10,000, contribution towards community initiative \$12,000, elders fitness classes \$15,000, cemeteries ground works not completing this financial year \$100,000, Australia Day \$10,000, oval ground works \$47,000, library general maintenance \$10,000, CRC phone/internet costs \$10,000, CRC office expenses \$15,000, roadworks and bush grading costs reduced due to graders occupied with flood damaged roads \$289,000, street cleaning services \$44,000, airport terminal stalled pending the Eastern Precinct Project \$45,000, archival record keeping \$20,000, museum merchandise \$15,000, museum maintenance \$32,000, Hoover House maintenance \$35,000, small general projects \$65,000, visitor centre maintenance \$10,000, security at golden gift \$13,000, private works \$15,000, office equipment maintenance \$29,000, photocopier charges \$26,000, fuels & oils \$106,000.	
Increase in expenditure for subscriptions \$20,000, CCTV maintenance \$20,000, contractor services for Health and Building \$65,000, childcare consultant \$14,000, Transcend Initiatives for youth centre \$12,000, 11 Queen Vic Street maintenance \$35,000, Lot 792 Cohen Street \$25,000, 1260 Fitzgerald \$40,000, Lot 294 Queen Victoria \$10,000, plumbing required at the cemetery \$15,000, swimming pool maintenance \$40,000, CRC deck and additional maintenance works \$15,000, CRC equipment maintenance \$11,000, bowls club dryers and accessories maintenance \$20,000, depot WHS improvements and general \$61,000, SPQ (depot) \$15,000, airport consultancy \$20,000, Christmas festivities \$10,000, promotional Leonora \$10,000, Hoover House catering \$14,000, consultant fees \$20,000, website maintenance \$12,000, Gwalia building maintenance \$11,000, aircraft charter hire \$18,000, athletics cyclists \$23,000, utilising additional consultants \$150,000, work health & safety improvements \$90,000, plant parts and repairs \$34,000.	
4.8 Utility charges	(32,110) ▼
Increase to ageing in place \$15,000, recreation centre \$6,500, Gwalia \$5,700, office \$3,700, staff housing \$1,500.	
4.9 Depreciation	(688,515) ▼
There was a revaluation of asset classes in the 2022-23 year so some depreciation expenses are more than the previous year calculations used for budget.	
4.10 Other expenditure	11,607 ▲
A reduction in sponsorship for sport and recreation hire \$5,000, correction to actual prize money for athletics event \$6,700	
4.11 Loss on asset disposals	(12,785) ▼
Net book values adjusted for remaining asset disposals since adoption of original budget.	
Non-cash amounts excluded from operating activities	611,163 ▲
Asset depreciation and profit/loss on sale of assets.	

Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2024

4 PREDICTED VARIANCES

	<u>Variance</u>
	\$
Inflows from investing activities	
4.13 Proceeds from disposal of assets	159,136 ▲
Duplicated airport reporting officer's vehicle in original budget \$30,000. Unbudgeted items Fuso Canter Tip Truck trade \$18,000 and Grader John Deere \$170,500.	
Outflows from investing activities	
4.14 Purchase of land and buildings	482,381 ▲
Reduction in costs for the CEO housing earthworks \$19,000, 13 Fitzgerald Street air conditioners \$10,000, 9 Cohen Street retaining wall and fence \$10,000, staff housing solar panels \$200,000, airport shed and terminal building through LRCI \$220,000, Gwalia cottages \$75,000, museum shed doors \$30,000, museum lining and fit out \$45,000, council chambers \$30,000.	
Increase to the CEO housing \$60,000 and Early Learning Centre toilets \$50,000.	
4.15 Purchase of plant and equipment	(649,949) ▼
Savings made with plant purchases \$43,000.	
At audit request the Driver Access Equity vehicle and Small Tipper were to be reallocated to the 2023-24 budget as items were not received until this financial year \$100,300. New plant purchase items MCS vehicle \$85,000. Plant purchase prices adjusted by \$275,000 from original adopted budget.	
4.16 Purchase and construction of infrastructure-roads	454,041 ▲
The LRCI Phase 4 funding to be received late this financial year so works will likely not commence until the new year \$254,000. Reduction in budget for the Roads to Recovery (town RAV network) budget \$200,000	
4.17 Purchase and construction of infrastructure-other	(319,810) ▼
Decrease in costs for the projects CEO swimming pool \$25,000, 26 Queen Victoria Street driveway and retaining wall \$15,000, aged care village solar panels \$50,000, electric security gates \$25,000, airport taxiway \$10,000.	
New budget items Winder Shed fencing \$30,000 and TV Transmission equipment \$200,000. Carryover costs from previous year for the Barnes Federal Theatre \$24,000.	

Please refer to compilation report

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SHIRE OF LEONORA
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2024

4 PREDICTED VARIANCES

	<u>Variance</u>
	\$
Cash inflows from financing activities	
4.18 Transfers from reserve accounts	(217,000) ▼
Withdraw from reserves for the Aerodrome \$200,000, Gwalia winder shed fencing \$30,000 and Building LELC toilets \$50,000.	
Original Gwalia reserve transfers not occurring for the cottages \$75,000, Museum shed doors \$30,000, Museum lining and fit out \$45,000. Original Building reserve transfers not occurring for the CEO house and earthworks \$97,000, library ceiling \$120,000, admin refurbishment \$130,000.	
Cash outflows from financing activities	
4.19 Transfers to reserve accounts	(35,000) ▼
Increase to interest earnings on reserve accounts.	
4.20 Surplus or deficit at the start of the financial year	(43,198) ▼
Difference between adopted 2023/24 budget and the closing balance of the 2022/23 audited statements.	

Please refer to compilation report

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10.4.(B) MONTHLY FINANCIAL STATEMENTS - FEBRUARY, 2024

SUBMISSION TO:	Ordinary Council Meeting Meeting Date: 19th March 2024
AGENDA REFERENCE:	10.4.(B) MAR 24
SUBJECT:	Monthly Financial Statements - February, 2024
LOCATION/ADDRESS:	Nil
NAME OF APPLICANT:	Nil
FILE REFERENCE:	Nil
AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT	
NAME:	Kiara Lord
OFFICER:	Executive Officer
INTEREST DISCLOSURE:	Nil
DATE:	14th March 2024
SUPPORTING DOCUMENTS:	1. Monthly Financial Report - February, 2024

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 29th February, 2024, consist of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 29th February, 2024
- (c) Material Variances – 29th February, 2024

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 29th February, 2024, consist of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 29th February, 2024
- (c) Material Variances – 29th February, 2024

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Manager Business Services

COUNCIL DECISION

Moved: Cr RM Cotterill

Seconded: Cr LR Petersen

That Council accept the Monthly Financial Statements for the month ended 29th February, 2024, consist of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 29th February, 2024
- (c) Material Variances – 29th February, 2024

CARRIED (7 VOTES TO 0)

*For; Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,
Cr AE Taylor, Cr LR Petersen, Cr TM Nardone, Cr F Harris*



14 March 2024

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 29 February 2024, 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 29 February 2024 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.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

SHIRE OF LEONORA

MONTHLY FINANCIAL REPORT

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

For the period ended 29 February 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Please refer to the compilation report

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SHIRE OF LEONORA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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	8,491,237	8,491,237	8,497,602	6,365	0.07%	
Rates excluding general rates	340,996	293,280	256,933	(36,347)	(12.39%)	▼
Grants, subsidies and contributions	2,365,778	1,969,933	737,461	(1,232,472)	(62.56%)	▼
Fees and charges	3,171,143	2,181,636	1,958,161	(223,475)	(10.24%)	▼
Interest revenue	101,000	67,336	110,034	42,698	63.41%	▲
Other revenue	346,890	230,590	142,977	(87,613)	(38.00%)	▼
Profit on asset disposals	68,083	68,083	72,070	3,987	5.86%	
	14,885,127	13,302,095	11,775,238	(1,526,857)	(11.48%)	
Expenditure from operating activities						
Employee costs	(5,323,632)	(3,549,232)	(2,597,175)	952,057	26.82%	▲
Materials and contracts	(5,505,184)	(3,749,508)	(2,840,417)	909,091	24.25%	▲
Utility charges	(382,041)	(254,777)	(283,807)	(29,030)	(11.39%)	▼
Depreciation	(1,970,250)	(1,313,530)	(1,763,615)	(450,085)	(34.27%)	▼
Insurance	(383,056)	(383,056)	(326,809)	56,247	14.68%	▲
Other expenditure	(369,995)	(238,509)	(44,021)	194,488	81.54%	▲
Loss on asset disposals	(1,895)	(1,665)	0	1,665	100.00%	▲
	(13,936,053)	(9,490,277)	(7,855,844)	1,634,433	17.22%	
Non-cash amounts excluded from operating activities	2(b) 1,909,240	1,247,112	1,691,545	444,433	35.64%	▲
Amount attributable to operating activities	2,858,314	5,058,930	5,610,939	552,009	10.91%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,257,760	1,687,498	94,667	(1,592,831)	(94.39%)	▼
Proceeds from disposal of assets	478,500	0	189,136	189,136	0.00%	▲
	2,736,260	1,687,498	283,803	(1,403,695)	(83.18%)	
Outflows from investing activities						
Payments for property, plant and equipment	(5,892,918)	(3,436,448)	(3,329,971)	106,477	3.10%	▲
Payments for construction of infrastructure	(4,418,755)	(2,945,848)	(579,977)	2,365,871	80.31%	▲
	(10,311,673)	(6,382,296)	(3,909,948)	2,472,348	38.74%	
Amount attributable to investing activities	(7,575,413)	(4,694,798)	(3,626,145)	1,068,653	22.76%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	3,570,152	0	200,000	200,000	0.00%	▲
	3,570,152	0	200,000	200,000	0.00%	
Outflows from financing activities						
Transfer to reserves	(949,233)	(65,147)	(65,147)	0	0.00%	
	(949,233)	(65,147)	(65,147)	0	0.00%	
Amount attributable to financing activities	2,620,919	(65,147)	134,853	200,000	307.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2,096,180	2,096,180	2,052,983	(43,197)	(2.06%)	▼
Amount attributable to operating activities	2,858,314	5,058,930	5,610,939	552,009	10.91%	▲
Amount attributable to investing activities	(7,575,413)	(4,694,798)	(3,626,145)	1,068,653	22.76%	▲
Amount attributable to financing activities	2,620,919	(65,147)	134,853	200,000	307.00%	▲
Surplus or deficit after imposition of general rates	0	2,395,165	4,172,630	1,777,465	74.21%	▲

KEY INFORMATION

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

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

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

Please refer to the compilation report

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SHIRE OF LEONORA
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 29 FEBRUARY 2024

	Actual 30 June 2023	Actual as at 29 February 2024
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	11,271,987	13,024,903
Trade and other receivables	728,304	920,892
Inventories	69,855	66,827
TOTAL CURRENT ASSETS	12,070,146	14,012,622
NON-CURRENT ASSETS		
Other financial assets	61,117	61,117
Inventories	45,052	45,052
Property, plant and equipment	35,177,240	37,600,911
Infrastructure	103,599,595	103,205,191
TOTAL NON-CURRENT ASSETS	138,883,004	140,912,271
TOTAL ASSETS	150,953,150	154,924,893
CURRENT LIABILITIES		
Trade and other payables	593,802	249,668
Other liabilities	913,054	1,214,870
Employee related provisions	210,653	210,653
TOTAL CURRENT LIABILITIES	1,717,509	1,675,191
NON-CURRENT LIABILITIES		
Employee related provisions	104,691	104,691
Other provisions	1,885,887	1,885,887
TOTAL NON-CURRENT LIABILITIES	1,990,578	1,990,578
TOTAL LIABILITIES	3,708,087	3,665,769
NET ASSETS	147,245,063	151,259,124
EQUITY		
Retained surplus	50,614,528	54,763,442
Reserve accounts	8,510,307	8,375,454
Revaluation surplus	88,120,228	88,120,228
TOTAL EQUITY	147,245,063	151,259,124

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

Please refer to the compilation report

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NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 29 FEBRUARY 2024

1 BASIS OF PREPARATION AND SIGNIFICANT 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. Supporting 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.

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.

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure
- estimation uncertainties made in relation to lease accounting

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 March 2024

Please refer to the compilation report

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SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 29 Feb 2024
Current assets	\$	\$	\$
Cash and cash equivalents	11,271,987	11,271,987	13,024,903
Trade and other receivables	654,942	728,304	920,892
Inventories	60,608	69,855	66,827
	11,987,537	12,070,146	14,012,622
Less: current liabilities			
Trade and other payables	(237,071)	(593,802)	(249,668)
Other liabilities	(1,138,801)	(913,054)	(1,214,870)
Employee related provisions	(300,689)	(210,653)	(210,653)
	(1,676,561)	(1,717,509)	(1,675,191)
Net current assets	10,310,976	10,352,637	12,337,431
Less: Total adjustments to net current assets	2(c) (8,214,796)	(8,299,654)	(8,164,801)
Closing funding surplus / (deficit)	2,096,180	2,052,983	4,172,630

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities

	Amended Budget Estimates 30 June 2024	YTD Budget 29 Feb 2024	YTD Actual 29 Feb 2024
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(68,083)	(68,083)	(72,070)
Add: Loss on asset disposals	1,895	1,665	0
Add: Depreciation	1,970,250	1,313,530	1,763,615
Movement in current employee provisions associated with restricted cash	5,178	0	0
Total non-cash amounts excluded from operating activities	1,909,240	1,247,112	1,691,545

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Amended Budget Opening 1 July 2023	Actual as at 30 June 2023	Actual as at 29 Feb 2024
	\$	\$	\$
Adjustments to net current assets			
Less: Reserve accounts	(8,510,307)	(8,510,307)	(8,375,454)
Add: Current liabilities not expected to be cleared at the end of the year:			
- Current portion of employee benefit provisions held in reserve	295,511	210,653	210,653
Total adjustments to net current assets	2(a) (8,214,796)	(8,299,654)	(8,164,801)

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 Council's operational cycle.

Please refer to the compilation report

SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024

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 2023-24 year is \$15,000 or 8.00% whichever is the greater.

Description	Var. \$	Var. %
	\$	%
Revenue from operating activities		
Rates excluding general rates	(36,347)	(12.39%) ▼
Interim UV rating.		
Grants, subsidies and contributions	(1,232,472)	(62.56%) ▼
FAGS indexation arrears received. Sustainability child care, youth program, Elders fitness class, driver access and equity, FRRR Strengthening Rural Communities, donations for dignity, other recreation, National Australia Day, LRCI Phase 4, Main Roads WA, cactus eradication, heritage advisory and Golden Gift grants YTD actuals are lower than the YTD budget.		
Fees and charges	(223,475)	(10.24%) ▼
Contribution towards EHO & Building, childcare centre income, sanitation other, liquid waste disposal fees, swimming pool fees, PAX fees, airport sale of fuel, building permits and plant hire private works YTD actuals are lower than YTD budget. Commercial refuse charges income is higher than the YTD budget. Rates instalment fees, rent and hire facilities are profiled as 8/12th of the budget.		
Interest revenue	42,698	63.41% ▲
YTD budgets are profiled as 8/12th of the annual budget.		
Other revenue	(87,613)	(38.00%) ▼
Childcare miscellaneous funding, Nyunng Community Priority Brokerage 5, proceeds land held for resale, timing of Golden Gift income, diesel fuel rebates YTD actuals are lower than YTD budget.		
Expenditure from operating activities		
Employee costs	952,057	26.82% ▲
YTD budgets are profiled as 8/12th of the annual budget. There are some employment positions vacant. Salaries and wages for EHO, Childcare Centre, Youth Services, sanitation services, recreation, community-led job, road maintenance, Gwalia YTD actuals are lower than YTD budget. Depot maintenance, admin FBT, WHS, Supervisor YTD actuals are higher than YTD budget.		
Materials and contracts	909,091	24.25% ▲
Some YTD budgets are profiled as 8/12th of the annual budget. Rates valuations, Rodeo sponsorship, strategic plan development, GVROC project, CCTV maintenance, driver access & equity, property management services, town planning, local partner trans 2021-9085, roadworks maintenance and bush grading, tree lopping, Barnes federal theatre, Gwalia Historical Precinct, Leonora Golden Gift YTD actuals are lower than YTD budget. Health general expenses, youth services, administration and works overheads, plant costs YTD actuals are higher than YTD budget.		

Please refer to the compilation report

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**SHIRE OF LEONORA
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 29 FEBRUARY 2024**

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 2023-24 year is \$15,000 or 8.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Utility charges YTD budgets are profiled as 8/12th of the annual budget. Oval utilities are lower than YTD budget. Standpipe is higher than YTD budget.	(29,030)	(11.39%)	▼
Depreciation YTD budgets are profiled as 8/12th of the annual budget. There was a revaluation of asset classes in 2022-23 so some depreciation expenses are more than the previous year calculations.	(450,085)	(34.27%)	▼
Insurance Insurance premiums were lower than the expected estimated budget.	56,247	14.68%	▲
Other expenditure Meeting attendance fees, member travel, member phone, donations, Golden Quest Trail donation and athletics events prize YTD actuals are lower than YTD budget.	194,488	81.54%	▲
Loss on asset disposals Health - 2019 Toyota Hilux	1,665	100.00%	▲
Non-cash amounts excluded from operating activities Depreciation and asset disposals.	444,433	35.64%	▲
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions LRCI Phase 4, Ageing in place, LRCI Phase 3 grants are not yet received.	(1,592,831)	(94.39%)	▼
Outflows from investing activities			
Payments for property, plant and equipment Building capital works are profiled as 8/12th of the annual budget.	106,477	3.10%	▲
Payments for construction of infrastructure Roadworks are profiled as 8/12th of the annual budget. Improvement capital works are profiled as 8/12th of the annual budget.	2,365,871	80.31%	▲
Inflows from financing activities			
Transfer from reserves Reserve account - Aerodrome	200,000	0.00%	▲
Surplus or deficit at the start of the financial year Refer to note 2(a) for detail of differences.	(43,197)	(2.06%)	▼
Surplus or deficit after imposition of general rates Due to variances described above	1,777,465	74.21%	▲

Please refer to the compilation report

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10.4.(C) ACCOUNTS FOR PAYMENT - FEBRUARY - MARCH, 2024

SUBMISSION TO: Ordinary Council Meeting
Meeting Date: 19th March 2024

AGENDA REFERENCE: 10.4.(C) MAR 24

SUBJECT: Accounts for Payment - February - March, 2024

LOCATION/ADDRESS: Nil

NAME OF APPLICANT: Nil

FILE REFERENCE: Nil

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: Kiara Lord

OFFICER: Manager Business Services

INTEREST DISCLOSURE: Nil

DATE: 14th March 2024

SUPPORTING DOCUMENTS: 1. Accounts for Payment - February to March 2024

BACKGROUND

Attached statements consist of accounts paid by Delegated Authority totalling **\$883,451.76** since the previous council meeting consisting of:

- (1) Direct Bank Transactions numbered from **3144** to **3166** and totalling **\$31,180.54**;
 - a. *Includes Credit Card Payments of \$10,750.80 for February, 2024; and*
- (2) Batch Payments **207, 208, 209, & 210** totalling **\$653,330.69**; and
- (3) Payroll Payments from **Pay Periods Ending 19/02/2024 & 06/03/2024** totalling **\$198,940.53**

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 **3144** to **3166** and totalling **\$31,180.54**;

- a. *Includes Credit Card Payments of \$10,750.80 for February, 2024; and*
- (2) Batch Payments **207, 208, 209, & 210** totalling **\$653,330.69**; and
- (3) Payroll Payments from **Pay Periods Ending 19/02/2024 & 06/03/2024** totalling **\$198,940.53**

VOTING REQUIREMENT

Simple Majority

SIGNATURE

Manager Business Services

COUNCIL DECISION

Moved: Cr F Harris

Seconded: Cr LR Petersen

That Council accepts the accounts for payment, as detailed:

- (1) Direct Bank Transactions numbered from **3144** to **3166** and totalling **\$31,180.54**;
- a. *Includes Credit Card Payments of \$10,750.80 for February, 2024; and*
- (2) Batch Payments **207, 208, 209, & 210** totalling **\$653,330.69**; and
- (3) Payroll Payments from **Pay Periods Ending 19/02/2024 & 06/03/2024** totalling **\$198,940.53**

CARRIED (7 VOTES TO 0)

*For; Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,
Cr AE Taylor, Cr LR Petersen, Cr TM Nardone, Cr F Harris*



**Accounts for Payment
Presented to Council
19th March, 2024**

Accounts for Payment - Credit Card Breakdown February 2024

Shire of Leonora						
Monthly Report – List of Credit Card Transactions Paid by Delegated Authority						
Submitted to Council on the 19th March, 2024						
The following list of accounts relate to Credit Card Transactions paid under delegation by the Chief Executive Officer, since the previous list of accounts. Payments detailed are from statements for February, 2024 as per Direct Bank Transaction 3156 totalling \$10,750.80						
CHIEF EXECUTIVE OFFICER						
Reference	Date	Name	Item	Payment by Delegated Authority	Balance	
CEO 02/24	01/02/2024	Kmart	Items for Hoover House	88.00	88.00	
	02/02/2024	Butson Group	Consultant meeting dinner	931.00	1,019.00	
	02/02/2024	Kmart	Items not supplies	-30.00	989.00	
	05/02/2024	Starlink Australia	CEO Internet	139.00	1,128.00	
	09/02/2024	Petals Network	Condolence flowers	130.95	1,258.95	
	12/02/2024	Whitehouse Hotel	Conultant dinner	234.61	1,493.56	
	20/02/2024	Vistaprint	Merch for resale at Gwalia Museum	1,087.06	2,580.62	
	21/02/2024	Harvey Norman	New cordless phone for LELC	123.95	2,704.57	
	22/02/2024	Butson Group	Ali Kent meeting	114.50	2,819.07	
	23/02/2024	Commercial Kitchen Appliances	Dishwasher for Leinster Playgroup - Community grant	5,909.75	8,728.82	
	26/02/2024	Butson Group	Consultant lunch	24.00	8,752.82	
	26/02/2024	Butson Group	Consultant meeting	66.00	8,818.82	
	26/02/2024	Starlink Australia	Youth centre internet	139.00	8,957.82	
	28/02/2024	De Bernales Tavern	Meeting with Ali Kent	12.18	8,970.00	
	28/02/2024	National Australia Bank	Card fee - February 2024	9.00	8,979.00	
	Total CEO Card February, 2024				\$8,979.00	
	DCEO (Old) 02/24	28/02/2024	National Australia Bank	Card fee - February 2024	9.00	9.00
Total DCEO Card February, 2024				\$9.00		
MWS 02/24	02/02/2024	Land and Water Technology	Solanoids for bowls club	995.28	995.28	
	08/02/2024	Lincoln Sentry	Parts to repair roller door	36.08	1,031.36	
	08/02/2024	Sonography WA	Medical imaging for town crew	280.00	1,311.36	
	09/02/2024	Kmart	Supplies for single man quarters	147.00	1,458.36	
	09/02/2024	Built By Geoff Fencing.	Building supplies for maintenance officer	35.53	1,493.89	
	12/02/2024	Coles Express Leonora	Supplies for smoko hut	15.00	1,508.89	
	16/02/2024	Australian Federal Police	Police clearance for LELC director	47.39	1,556.28	
	28/02/2024	Woolworths	Coffee beans for smoko hut	44.00	1,600.28	
	28/02/2024	City Building Supplies	Building supplies	153.52	1,753.80	
	28/02/2024	National Australia Bank	Card fee - February 2024	9.00	1,762.80	

Accounts for Payment - Credit Card Breakdown February 2024

Reference	Date	Name	Item	Payment by Delegated Authority	Balance
Total MWS Card February, 2024				\$1,762.80	
3156	04/03/2024	National Australia Bank	Credit card charges - February 2024	\$10,750.80	

Accounts for Payment - December 2023 to February 2024 Direct Bank Transactions

Shire of Leonora					
Monthly Report – List of Direct Bank Transactions Paid by Delegated Authority					
Submitted to Council on the 19th March, 2024					
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 3144 to 3166 and totalling \$31,180.54					
CHIEF EXECUTIVE OFFICER					
Transaction	Date	Name	Item	Payment by Delegated Authority	Balance
3144	15/02/2024	3E Advantage	Printing charges for January 2024	2,684.66	2,684.66
3145	26/02/2024	Click Super	Clearing house fees and charges	28.27	2,712.93
3146	28/02/2024	National Australia Bank	NAB Connect fee access and usage	34.24	2,747.17
3147	29/02/2024	National Australia Bank	Merchant fees - Airport/Events	20.00	2,767.17
3148	29/02/2024	National Australia Bank	Merchant fees - Airport	20.00	2,787.17
3149	29/02/2024	National Australia Bank	NAB account keeping fee	20.00	2,807.17
3150	29/02/2024	National Australia Bank	Merchant fees - LELC	20.00	2,827.17
3151	29/02/2024	National Australia Bank	Merchant fees - CRC	21.41	2,848.58
3152	29/02/2024	National Australia Bank	Merchant fees - Info Centre	21.70	2,870.28
3153	29/02/2024	National Australia Bank	Merchant fees - Rec centre	31.53	2,901.81
3154	29/02/2024	National Australia Bank	Merchant fees - Admin / Museum	388.03	3,289.84
3155	04/03/2024	Quest Merchant Services Pty Ltd	QMS fees - February 2024	11.00	3,300.84
3156	04/03/2024	National Australia Bank	Credit card charges - February 2024	10,750.80	14,051.64
3157	23/02/2024	Australian Retirement Trust	Superannuation PPE: 19/02/2024	1,107.30	15,158.94
3158	23/02/2024	Australian Super	Superannuation PPE: 19/02/2025	5,501.00	20,659.94
3159	23/02/2024	Aware Super	Superannuation PPE: 19/02/2026	7,720.35	28,380.29
3160	23/02/2024	Construction and Building Unions Superann	Superannuation PPE: 19/02/2027	556.98	28,937.27
3161	23/02/2024	Host Plus	Superannuation PPE: 19/02/2028	526.99	29,464.26
3162	23/02/2024	MTAA Superannuation Fund	Superannuation PPE: 19/02/2029	296.30	29,760.56
3163	23/02/2024	Rest Superannuation	Superannuation PPE: 19/02/2030	264.70	30,025.26
3164	23/02/2024	The Trustee for Mercer Super Trust	Superannuation PPE: 19/02/2031	319.89	30,345.15
3165	23/02/2024	TWU Superannuation Fund	Superannuation PPE: 19/02/2032	662.33	31,007.48
3166	23/02/2024	Wealth Personal Superannuation	Superannuation PPE: 19/02/2033	173.06	31,180.54
GRAND TOTAL				\$31,180.54	

Accounts for Payment - December 2023 - February 2024 Batch Payments 207 - 210

Shire of Leonora					
Monthly Report – List of Accounts Paid by Delegated Authority					
Submitted to Council on the 19th March, 2024					
<p>Batch Payments 207, 208, 209, & 210, totalling \$653,330.69 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>					
<p>_____</p> <p>CHIEF EXECUTIVE OFFICER</p>					
Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP207.01	16/02/2024	Action & Emergency Pty Ltd	Oxygen resuscitation equipment	3,473.90	3,473.90
BP207.02	16/02/2024	Air Liquide W.A. Ltd	Container service fees for December and January	52.12	3,526.02
BP207.03	16/02/2024	Australia's Golden Outback	Reprint of Golden Outback brochures - Contribution	400.00	3,926.02
BP207.04	16/02/2024	Australian Business Pages Directory_	Business directory charges	324.50	4,250.52
BP207.05	16/02/2024	Avdata Australia- Shop	50x electronic keys for truck stop toilets	1,223.53	5,474.05
BP207.06	16/02/2024	AYA Group Pty Ltd	Consumables for Hoover House	1,687.24	7,161.29
BP207.07	16/02/2024	Batteries N More	Parts for depot	479.00	7,640.29
BP207.08	16/02/2024	Bidfood Kalgoorlie	Catering and consumables for Hoover House	220.60	7,860.89
BP207.09	16/02/2024	BOC Limited	Container service fees for doctors and depot	134.35	7,995.24
BP207.10	16/02/2024	Bunnings Building Supplies Pty Ltd	Building and gardening supplies for depot, Hoover House	1,558.33	9,553.57
BP207.11	16/02/2024	Central Hotel	Catering for Australia Day indoor cricket	500.00	10,053.57
BP207.12	16/02/2024	Chrystal & Co Pty Ltd	Oven racks for Hoover House	233.20	10,286.77
BP207.13	16/02/2024	Colby Norrie-	2nd Place (draw) Christmas Lights '23	500.00	10,786.77
BP207.14	16/02/2024	Debbie Jordan	Reimbursement items for LELC	99.70	10,886.47
BP207.15	16/02/2024	Design Sense Graphics & Web	Design work for Leonora Golden Gift 2024	665.50	11,551.97
BP207.16	16/02/2024	E. Fire and Safety	Fire extinguishers for Shire buildings and vehicles	7,376.12	18,928.09
BP207.17	16/02/2024	Eagle Petroleum (WA) Pty Ltd	Shell card transactions January 2024	2,164.40	21,092.49
BP207.18	16/02/2024	Elite Gym Hire	Gym equipment hire 01/03/24 to 01/04/24	1,649.34	22,741.83
BP207.19	16/02/2024	Emma Watson	3rd Place Christmas Lights '23	250.00	22,991.83
BP207.20	16/02/2024	Goldfields Pest Control	Timber pest inspection and report of Mine Engineer's house Gwalia	330.00	23,321.83
BP207.21	16/02/2024	Harvey Norman AV/IT Kalgoorlie	Kitchen appliance for single persons quarters	1,774.00	25,095.83
BP207.22	16/02/2024	Hesperian Press	Books for resale at Gwalia Museum	438.15	25,533.98
BP207.23	16/02/2024	IBR Electrical and Security	Truck stop toilet camera upgrade	7,040.00	32,573.98
BP207.24	16/02/2024	Landgate	Landgate shop purchases January, 2024	1,163.40	33,737.38
BP207.25	16/02/2024	Leonora Post Office	Postage costs afor admin and keys for CEO house	39.20	33,776.58
BP207.26	16/02/2024	Little Things for Tiny Tots	Leinster community grant	10,860.30	44,636.88

Accounts for Payment - December 2023 - February 2024 Batch Payments 207 - 210

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP207.27	16/02/2024	Mcleods Barristers and Solicitors	Legal services	1,362.90	45,999.78
BP207.28	16/02/2024	Mega Thing Pty Ltd	Stationery for admin, CRC & ARO	265.65	46,265.43
BP207.29	16/02/2024	Modern Teaching Aids Pty Ltd	LELC supplies	332.92	46,598.35
BP207.30	16/02/2024	Moore Australia	Accounting and general consulting	14,436.59	61,034.94
BP207.31	16/02/2024	Nadine McAllister	Reimbursement for event supplies	384.59	61,419.53
BP207.32	16/02/2024	Netlogic Information Technology	Computer consulting	7,858.08	69,277.61
BP207.33	16/02/2024	Peter Brown	Labour hire for town crew	900.00	70,177.61
BP207.34	16/02/2024	PFD Food Services Pty Ltd	Catering and Consumables for Hoover House	517.90	70,695.51
BP207.35	16/02/2024	Prime Media Group Ltd	Marketing of Gwalia/Hoover House on channel 7 networks	1,084.60	71,780.11
BP207.36	16/02/2024	Reward Hospitality	Consumables for Hoover House	350.66	72,130.77
BP207.37	16/02/2024	RSM Australia	Annual Audit fees	13,550.00	85,680.77
BP207.38	16/02/2024	Satellite Television & Radio Australia	Annual On-Site Inspection Fees & Annual Remote Monitoring Fees	8,250.00	93,930.77
BP207.39	16/02/2024	Skippers Aviation Pty Ltd	Flights - Hames Sharley - Skippers x 2	1,756.00	95,686.77
BP207.40	16/02/2024	Smartsheet Inc	Business Plan plus Pro Support - Smartsheet	1,584.00	97,270.77
BP207.41	16/02/2024	Tanaye Adams.	1st Place Christmas Lights '23	1,000.00	98,270.77
BP207.42	16/02/2024	TAPS Industries Pty Ltd	Various plumbing services	10,214.54	108,485.31
BP207.43	16/02/2024	Team Global Express Pty Ltd	Freight charges admin	110.91	108,596.22
BP207.44	16/02/2024	Telstra	Phone and internet charges	6,954.23	115,550.45
BP207.45	16/02/2024	The Perth Mint	2024 Citizenship commemorative coins	9.90	115,560.35
BP207.46	16/02/2024	The Plaza Hotel	Accommodation for Councillors	550.00	116,110.35
BP207.47	16/02/2024	WA Traffic Planning	Traffic management at Leonora Golden Gift 2023	825.00	116,935.35
BP207.48	16/02/2024	Wendy Carter_	Reimbursement of relocation costs	2,011.66	118,947.01
BP207.49	16/02/2024	Win Television WA-	Gwalia Advertising on 9 networks	770.00	119,717.01
BP207.50	16/02/2024	Xstra Group Pty Ltd	PABX Hosting, Provision and Support per Extension and Rental Service	504.36	120,221.37
BP207.51	16/02/2024	Zandra Comstive.	2nd Place (draw) Christmas Lights '23	500.00	120,721.37
Total - Batch Payment 207				120,721.37	
BP208.01	23/02/2024	Athletics West LTD	2023 Leonora Golden Gift / Athletics West Partnership	5,500.00	5,500.00
BP208.02	23/02/2024	AYA Group Pty Ltd	Supplies for admin, youth centre, LELC and ranger	690.84	6,190.84
BP208.03	23/02/2024	Bidfood Kalgoorlie	Catering and Consumables for Hoover House	124.17	6,315.01
BP208.04	23/02/2024	Bunnings Building Supplies Pty Ltd	Building, cleaning and gardening supplies for depot, CRC and admin	475.08	6,790.09
BP208.05	23/02/2024	Casey Australia Tours	Colour coded field guide of WA wildflowers	230.25	7,020.34
BP208.06	23/02/2024	Coolgardie Tyre Service	Tyres for plant equipment	6,150.98	13,171.32
BP208.08	23/02/2024	Horizon Power	Movement of street lights and power and supply charges for Ageing in Place units	82,732.60	95,903.92

Accounts for Payment - December 2023 - February 2024 Batch Payments 207 - 210

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP208.09	23/02/2024	IBR Electrical and Security	Number Plate Recognition cameras - 30% deposit	22,060.50	117,964.42
BP208.10	23/02/2024	Juwest Pty Ltd	Work completed at CEO house	20,820.91	138,785.33
BP208.11	23/02/2024	Leonora Motor Inn	Accommodation for P. Craig 20/02/2024	145.00	138,930.33
BP208.12	23/02/2024	LG Professionals WA	Membership and conference fees	1,525.49	140,455.82
BP208.13	23/02/2024	Little Things for Tiny Tots	Community Grants - Leinster	10,860.30	151,316.12
BP208.14	23/02/2024	Luck Thai Cleaning	Cleaning of SHire buildings 29/01/24 to 09/02/24	9,362.82	160,678.94
BP208.15	23/02/2024	McMahon Burnett Transport	Freight for coffee beans	69.31	160,748.25
BP208.16	23/02/2024	Netlogic Information Technology	Computer consulting	2,482.50	163,230.75
BP208.17	23/02/2024	Nomad Pumbing	Plumbing services	5,502.75	168,733.50
BP208.18	23/02/2024	Peter Brown	Labour hire for town crew	1,642.50	170,376.00
BP208.19	23/02/2024	PFD Food Services Pty Ltd	Catering and Consumables Hoover House	641.30	171,017.30
BP208.20	23/02/2024	Pier Street Medical	Medical for Shire staff	283.30	171,300.60
BP208.21	23/02/2024	RSM Australia	Professional costs for annual audit	1,355.00	172,655.60
BP208.22	23/02/2024	Silent Dasco Pty Ltd	Headset hire fees for silent disco at Leonora Golden Gift 2023	360.00	173,015.60
BP208.23	23/02/2024	Spectrum Surveys Pty Ltd	Closure of Agnew Lake Miranda rd	1,980.00	174,995.60
BP208.24	23/02/2024	Team Global Express Pty Ltd	Freight charges for depot	68.06	175,063.66
BP208.25	23/02/2024	Telstra	Phone and internet charges CRC	3,707.00	178,770.66
BP208.26	23/02/2024	Timber Insight-	Gwalia Headframe- Structural condition report	14,808.09	193,578.75
BP208.27	23/02/2024	Warren Neil Roper	Reimbursement for food at grader camp - September, 2023	635.06	194,213.81
Total - Batch Payment 208				194,213.81	
BP209.01	01/03/2024	AFGRI Equipment Australia Pty Ltd	Wiring harness for grader	1,305.80	1,305.80
BP209.02	01/03/2024	Bidfood Kalgoorlie	Catering and consumables for Hoover House	149.33	1,455.13
BP209.03	01/03/2024	Department of Fire and Emergency Services	2023/24 ESL Quarter 3 contribution	50,525.29	51,980.42
BP209.04	01/03/2024	ESB Consultancy	Microsoft training provided for the Leonora Job Support Hub	4,621.54	56,601.96
BP209.05	01/03/2024	Hersey's Safety Pty Ltd	PPE for Job Support Hub	5,580.74	62,182.70
BP209.06	01/03/2024	Horizon Power	Power and supply charges 20/01/24 to 20/02/24	35,856.52	98,039.22
BP209.07	01/03/2024	Larrikin House Pty Ltd	Picture books for LELC	195.00	98,234.22
BP209.08	01/03/2024	Netlogic Information Technology	1 year Microsoft 365 business subscription for Gwalia Museum	868.56	99,102.78
BP209.09	01/03/2024	Northern Goldfields Electrical Pty Ltd	Replace faulty split system at Hoover House	4,840.00	103,942.78
BP209.10	01/03/2024	Office National Kalgoorlie	Stationery for admin, CRC & Job Support Hub	2,744.40	106,687.18
BP209.11	01/03/2024	Peter Brown	Labour hire for town crew	1,710.00	108,397.18
BP209.12	01/03/2024	Team Global Express Pty Ltd	Freight charges for depot, information centre and admin	1,409.21	109,806.39

Accounts for Payment - December 2023 - February 2024 Batch Payments 207 - 210

Batch Ref	Date	Name	Item	Payment by delegated Authority	Balance
BP209.13	01/03/2024	Vanguard Publishing	AGO map and guide - third panel ad	770.00	110,576.39
BP209.14	01/03/2024	VIP Entertainment	Golden Gift headline act 2024	11,000.00	121,576.39
BP209.15	01/03/2024	Whitehouse Hotel	Catering for training courses hosted by Job Support Hub	625.00	122,201.39
Total - Batch Payment 209				122,201.39	
BP210.01	08/03/2024	Australian Taxation Office	BAS January 2024	19,768.00	19,768.00
BP210.02	08/03/2024	Canine Control	Ranger services 26/02/24 & 27/02/24	4,215.20	23,983.20
BP210.03	08/03/2024	Coolgardie Tyre Service	Spare tyre for P2	517.00	24,500.20
BP210.04	08/03/2024	CyberSecure Pty Limited	Monthly data protection January and February	1,080.20	25,580.40
BP210.05	08/03/2024	Goldfields Locksmiths	Latches and keys	337.08	25,917.48
BP210.06	08/03/2024	GTN Services	Service for P2 and ute	1,112.95	27,030.43
BP210.07	08/03/2024	Hames Sharley	Community engagement and strategic planning	16,201.90	43,232.33
BP210.08	08/03/2024	Harvey Norman Bedding Kalgoorlie	Bedroom suite & mattress for 13 Fitzgerald Street	4,726.00	47,958.33
BP210.09	08/03/2024	Hersey's Safety Pty Ltd	PPE for depot staff	9,594.42	57,552.75
BP210.10	08/03/2024	Horizon Power	Power and supply charges 26/01/24 to 26/02/24	688.86	58,241.61
BP210.11	08/03/2024	Leonora Motor Inn	Accommodation for asbestos inspector	580.00	58,821.61
BP210.12	08/03/2024	Luck Thai Cleaning	Cleaning of Shire buildings 12/02/24 - 24/02/24	9,173.18	67,994.79
BP210.13	08/03/2024	Master Meyn	HR services for February 2024	13,800.44	81,795.23
BP210.14	08/03/2024	Modern Teaching Aids Pty Ltd	Activity supplies for LELC	166.66	81,961.89
BP210.15	08/03/2024	Nomad Pumping	Repair leaking toilets at the oval	814.00	82,775.89
BP210.16	08/03/2024	Northern Goldfields Electrical Pty Ltd	Electical work at Hoover House	1,739.10	84,514.99
BP210.17	08/03/2024	Outback Parks&Lodges	Accommodation for training staff	1,540.00	86,054.99
BP210.18	08/03/2024	Peter Brown	Labor Hire for town crew	855.00	86,909.99
BP210.19	08/03/2024	Redfish Technologies	Audio/Visual System Upgrade to Council Chambers & CEO office	89,765.15	176,675.14
BP210.20	08/03/2024	Sigma Chemicals	Winterising chemicals	2,268.34	178,943.48
BP210.21	08/03/2024	Stratco (WA) Pty Ltd	Cabinets for depot	630.73	179,574.21
BP210.22	08/03/2024	Tennant Australia	Parts for repairing tools	415.31	179,989.52
BP210.23	08/03/2024	Terry Sargent	EHO Site attendance - February 2024	7,010.00	186,999.52
BP210.24	08/03/2024	VIP Entertainment	INXS and ACDC Tribute bands for Leonora Golden Gift 2024	6,242.50	193,242.02
BP210.25	08/03/2024	Water Corporation	Water charges for 31 stuart street	3,856.10	197,098.12
BP210.26	08/03/2024	WML Consultants Pty Ltd-	Tender & Engineering Support Services	19,096.00	216,194.12
Total - Batch Payment 210				216,194.12	
GRAND TOTAL				653,330.69	

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

CEO, Ty Matson declared a Financial Interest in item 14.1 (A) Employment contract – CEO (Minor review).

Ty Matson, Anna Matson, Paul Warner, Kiara Lord and Alex Baxter left the Chambers at 10:31am

14.0 MEETING CLOSED TO PUBLIC

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

As item 14.1(A) relates to a matter being considered affecting an employee, the meeting is to proceed behind closed doors / be closed to the public as provided by section 5.23 (2)(a) of the Local Government Act 1995

Moved: Cr A Taylor

Seconded: Cr R Norrie

That the meeting be closed to the public at 10:32am

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

A) EMPLOYMENT CONTRACT – CEO (MINOR REVIEW)

COUNCIL DECISION

Moved: Cr AE Taylor
Secunder: Cr RA Norrie

That Council amend the CEO's, Mr Ty Matson, contract of employment per the minor review to reflect the following changes to the remuneration and other benefits detailed therein, with no change to current conditions of employment, and the continuation of current salary provisions and entitlements:

Item	Current amount	Recommended change	New amount
<i>Salary (cash component)</i>	\$175,000.00	Nil	\$175,000.00
<i>Superannuation (16.5%)</i>	\$33,000.00	+\$4,125.00	\$37,125.00
<i>Regional/isolation allowance</i>	\$25,000.00	+\$25,000.00	\$50,000.00
<i>Recreation Allowance</i>	\$10,000.00	+\$10,000.00	\$20,000.00
<i>FBT</i>	\$22,486.97	Nil	\$22,486.97
<i>Utilities Allowance</i>	\$10,000.00	Nil	\$10,000.00
Total	\$275,486.97	\$39,125.00	\$314,611.97

CARRIED BY ABSOLUTE MAJORITY (7 VOTES TO 0)

*For; Cr PJ Craig, Cr RA Norrie, Cr RM Cotterill,
Cr AE Taylor, Cr LR Petersen, Cr TM Nardone, Cr F Harris*

Moved: Cr A Taylor
Secunder: Cr R Norrie

That the meeting again be re-opened to the public at 10:48am

Ty Matson, Anna Matson, Paul Warner, Kiara Lord and Alex Baxter returned to the Chambers at 10:49am14.2

14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE PUBLIC

Nil

15.0 STATE COUNCIL AGENDA

Nil

16.0 NEXT MEETING

Tuesday 16th April 2024

17.0 CLOSURE OF MEETING

There being no further business, the Chairperson, Shire President Cr. Peter J Craig declared the meeting closed at 10:51am.