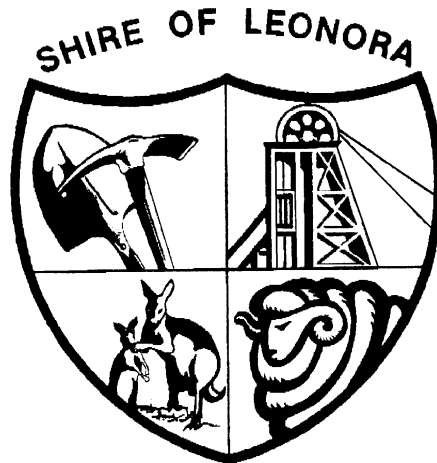


# **SHIRE OF LEONORA**

## **NOTICE OF AN ORDINARY COUNCIL MEETING**



**MINUTES OF ORDINARY MEETING HELD  
IN SHIRE CHAMBERS, LEONORA  
ON TUESDAY 15<sup>TH</sup> OCTOBER, 2019  
COMMENCING AT 9:36 AM.**

**1.0 DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS / FINANCIAL INTEREST DISCLOSURE**

**1.1 Cr PJ Craig declared the meeting open at 9:36 am, and then vacated the chair.**

**1.2 Elections**

**1.2.1 President**

Mr J G Epis advised of the nominations received for the office of President.

One nomination received from Cr PJ Craig.

Mr J G Epis called for any further nominations.

There being no further nominations, Cr PJ Craig was declared elected (unopposed) as President.

Cr PJ Craig was sworn in as President, witnessed by CEO Mr JG Epis

Cr PJ Craig assumed the chair.

**1.2.2 Deputy President**

Cr PJ Craig advised of the nominations received for the office of Deputy President.

One nomination received from Cr RA Norrie

Cr PJ Craig called for any further nominations

There being no further nominations, Cr RA Norrie was declared elected (unopposed) as Deputy President.

Cr RA Norrie was sworn in as Deputy President, witnessed by Shire President, Cr PJ Craig.

**1.3 Visitors or members of the public in attendance**

Mr Marius van der Merwe, Auditor and Partner, Butler Settineri regarding the 2018/19 Audit of the Shire of Leonora

**1.4 Financial Interests Disclosure**

Nil

**2.0 DISCLAIMER NOTICE**

Nil

**3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**

<b>3.1 President (Chairperson)</b>	<b>PJ Craig</b>
<b>Deputy President</b>	<b>RA Norrie</b>
<b>Councillors</b>	<b>RM Cotterill</b>
	<b>F Harris</b>
	<b>AE Taylor</b>
	<b>AM Moore</b>
	<b>LR Petersen</b>
<b>Chief Executive Officer</b>	<b>JG Epis</b>
<b>Deputy Chief Executive Officer</b>	<b>L Gray</b>
<b>Visitors</b>	<b>M van der Merwe (from 10:02am to 11:14am)</b>

**3.2 Apologies**

Nil

**3.3 Leave of Absence (Previously approved)**  
Nil

**4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**5.0 PUBLIC QUESTION TIME**

Nil

**6.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**7.0 PETITIONS / DEPUTATIONS / PRESENTATIONS**

Nil

**8.0 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETINGS**

**Moved Cr AE Taylor seconded Cr RA Norrie** that the Minutes of the Ordinary Meeting held on 17th September, 2019 be confirmed as a true and accurate record.

**CARRIED (7 VOTES TO 0)**

**9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

- Northern Goldfield Regions Management of Feral Cacti, Stakeholder Workshop held on Thursday 10<sup>th</sup> October 2019.
- GVROC Workshop re Productivity Commission

## **10.0 REPORTS OF OFFICERS**

### **10.1 CHIEF EXECUTIVE OFFICER**

#### **10.1(A) WRITE OFF RATES – PASTORAL PROPERTIES**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15<sup>th</sup> October, 2019

**AGENDA REFERENCE:** 10.1(A) OCT 19

**SUBJECT:** Write Off Rates – Pastoral Properties

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Rates Written Off 16.11

#### **AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 19<sup>th</sup> September, 2019

#### **BACKGROUND**

The Local Government Act provides for the Council to be able to write off any amount of money which is owed to the local government. There are on occasion recommendations made to Council to write off bad debts where there is no chance at recovering the money owed, or where the cost of recovering the debt far outweighs the debt itself and also cannot be recovered.

Generally these debts relate to outstanding rates and charges, and a provision of \$40,000 is included in the current budget in the event that bad debts are recommended for write off after all recovery options have been exhausted.

Other situations exist where ratepayers experiencing financial hardship may seek relief from Council, in the form of write off of part or all of their outstanding rates and charges owed to the local government. These requests are considered on a case by case basis, with a recommendation made to Council for consideration. Any write off of any amount of money owing to a local government must be made by an absolute majority decision of Council.

For the 2019/2020 rating period a differential rate was not imposed for properties with Unimproved Valuations (UV). The 2013/2014 rating period was the first time in a number of years that no differential rate was imposed on UV properties. Furthermore, a concession has not been applied against pastoral property rates as was the case in 2013/2014.

The reasoning behind no concession being applied is the result of advice from the Department of Local Government, Sports and Cultural Industries that the concession offered by the Shire of Leonora was unlawful, and warned against following similar action during future years. Although the Shire of Leonora sought advice from the department in advance prior to applying concessions to pastoral rates, and were advised that the proposed course of action had a 'sound statutory basis', the department is now of a differing opinion.

I must stress that the Shire of Leonora vehemently disagreed with the department and engaged solicitors on behalf of Council to provide legal advice on the action taken. Advice from our solicitors has been that the action taken was within the provisions of the Local Government Act. The department advised that any application of a concession similar to that applied during 2013-14 would be subjected to further scrutiny, and further action against the Shire could also be taken. Until this matter is resolved, it is considered that the most appropriate action would be to heed the advice of the department and not apply a concession.

The Shire of Leonora is aware of the financial hardships that some pastoralists may experience as a result of the lack of concession applied to pastoral rates during 2019/2020 financial year. All pastoralists were advised by way of letter dated 23<sup>rd</sup> July, 2014 that should they find themselves in this situation, the following options are available.

- Owners may object to the valuation used to calculate rates to the Valuer Generals' Office.
- Owners may apply in writing to the Chief Executive Officer, describing hardship circumstances and seeking write off of rates and service charges. These applications will be considered on a case by case basis, and then a recommendation made to Council. It should be noted that an absolute majority of Council is required for the write off of any monies owing to it.

The owner of Grazing Lease 3128/824 – Rene and Rosemary Reddingius have provided correspondence requesting that council consider their current financial hardships and that rate relief by means of write off be considered as a form of assistance.

Details in regard hardship include:

- The paddock is divided by a bypass road which the Shire installed which effectively divides their grazing lease and renders one paddock waterless which is an inconvenience as they need to cart water to that site;
- The paddock is currently being fenced by the Leonora Rifle Club under a special arrangement looking to the future relocation of the present rifle range but meanwhile they haven't been able to use it for many years as the fence is in disrepair and they have been paying rates without getting grazing value;
- Another factor which reduces the grazing value of the lease is the dust from the constant heavy haulage traffic that uses the bypass road. This dust spreads across the vegetation and renders much of the fodder plants inedible for stock;
- They are also reduced to one income as Mr Reddingius has retired from his previous occupation.
- Insufficient rainfall

Details of Proposed Write Off.

	Assessment 7431 - Reddingius	Assessment 7194 - Reddingius
Rates Levied	\$3,100.00	\$465.00
Less Proposed Write Off	<u>\$1,550.00</u>	<u>\$232.50</u>
	\$1,550.00	\$232.50
Plus Emergency Service Levy	\$ 84.00	\$ 84.00
Plus Instalment Option	NIL	NIL
Amount Paid	<u>NIL</u>	<u>NIL</u>
Amount Owing	\$1,634.00	\$316.50

## STATUTORY ENVIRONMENT

In accordance with Section 6.12(1)(c) of the Local Government Act 1995 which relates to the write off of any amount of money which is owed to the local government.

## POLICY IMPLICATIONS

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

## FINANCIAL IMPLICATIONS

A provision of \$40,000.00 is included in the current budget to write back rates that are unrecoverable due to companies entering into administration or where all other avenues of debt recovery have been exhausted.

## STRATEGIC IMPLICATIONS

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

## **RECOMMENDATIONS**

That Council, by Absolute Majority resolve to write off municipal rates applicable to Assessment 7431 and 7194 totalling \$1,950.50 and that the ratepayers be advised accordingly.

## **VOTING REQUIREMENT**

Absolute Majority

## **COUNCIL DECISION**

**Moved Cr LR Petersen, seconded Cr RA Norrie,** that Council, by Absolute Majority resolve to write off municipal rates applicable to Assessment 7431 and 7194 totalling \$1,950.50 and that the ratepayer be advised accordingly.

**CARRIED BY ABSOLUTE MAJORITY (7 VOTES TO 0)**

## 10.0 REPORTS OF OFFICERS

### 10.2 DEPUTY CHIEF EXECUTIVE OFFICER

#### 10.2(A) MONTHLY FINANCIAL STATEMENTS

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15th October, 2019

**AGENDA REFERENCE:** 10.2 (A) OCT 19

**SUBJECT:** Monthly Financial Statements

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Nil

#### AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

**NAME:** Linda Gray

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 9<sup>th</sup> October, 2019

#### 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 30th September, 2019 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity –30th September, 2019
- (c) Material Variances – 30th September, 2019

The monthly statement of financial activity was not available for distribution at the time that this agenda went to print. This report will be printed and distributed prior to the Council meeting as a separate attachment.

#### 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 the Monthly Financial Statements for the month ended 30th September, 2019 consisting of:

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th September, 2019
- (c) Material Variances – 30th September, 2019

be accepted.

***Mr Marius van der Merwe, Auditor and Partner, Butler Settineri entered the meeting at 10:02am.***

#### **VOTING REQUIREMENT**

Simple Majority

#### **COUNCIL DECISION**

**Moved Cr RA Norrie, seconded Cr RM Cotterill, that the Monthly Financial Statements for the month ended 30th September, 2019 consisting of:**

- (a) Compilation Report
- (b) Statement of Financial Activity – 30th September, 2019
- (c) Material Variances – 30th September, 2019

be accepted.

**CARRIED (7 VOTES TO 0)**



Shire President, Cr PJ Craig welcomed Marius van der Merwe, who gave a short presentation followed by a brief discussion on the 2018/19 Audit of the Shire of Leonora. Mr van der Merwe advised that the Audit Report had been unqualified. It is the Shire of Leonora's last audit under the current agreement. Next year the Auditor General will take over the Shire's audit requirements.

*Mr Marius van der Merwe left the meeting at 11:14am*

*Cr PJ Craig adjourned the meeting at 11:14am for a morning tea break*

*Cr PJ Craig reconvened the meeting at 11:35am, with all those previously listed in the record of attendance present.*

## **10.0 REPORTS OF OFFICERS**

### **10.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **10.2(B) ACCOUNTS FOR PAYMENT**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15th October, 2019

**AGENDA REFERENCE:** 10.2 (B) OCT 19

**SUBJECT:** Accounts for Payment

**LOCATION / ADDRESS:** Nil

**NAME OF APPLICANT:** Nil

**FILE REFERENCE:** Nil

#### **AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Linda Gray

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 10<sup>th</sup> October, 2019

#### **BACKGROUND**

Attached statements consist of accounts paid by Delegated Authority and Council Authorisation since the previous council meeting as follows:

1. Accounts paid by Delegated Authority, totalling **\$477,018.82**, consisting of:
  - a. Credit Card Payments for **September, 2019**, totalling **\$4,135.40**;
  - b. Direct Bank Transactions numbered from **1147** to **1175** and total **\$176,138.20**;
  - c. Batch Payment **BP 7.1** to **BP 7.42**, totalling **\$200,482.22**; and
  - d. Cheques numbered from **25548** to **25566** and total **\$96,263.00**.
2. Accounts paid by Council Authorisation, totalling **\$93,107.47**, consisting of:
  - a. Batch Payment **BP 8.1** to **BP 8.27** totalling **\$84,973.74**; and
  - b. Cheques numbered **25567** to **25570** totalling **\$8,133.73**.

The total amount paid since the previous meeting is **\$570,126.29**.

#### **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 the accounts for payment, as detailed:

1. Accounts paid by Delegated Authority, totalling **\$477,018.82**, consisting of:
  - a. Credit Card Payments for **September, 2019**, totalling **\$4,135.40**;
  - b. Direct Bank Transactions numbered from **1147** to **1175** and total **\$176,138.20**;
  - c. Batch Payment **BP 7.1** to **BP 7.42**, totalling **\$200,482.22**; and
  - d. Cheques numbered from **25548** to **25566** and total **\$96,263.00**.
2. Accounts paid by Council Authorisation, totalling **\$93,107.47**, consisting of:
  - a. Batch Payment **BP 8.1** to **BP 8.27** totalling **\$84,973.74**; and
  - b. Cheques numbered **25567** to **25570** totalling **\$8,133.73**.

be accepted.

## **VOTING REQUIREMENT**

Simple Majority

## **COUNCIL DECISION**

**Moved Cr RM Cotterill, seconded Cr LR Petersen**, that the accounts for payment, as detailed:

1. Accounts paid by Delegated Authority, totalling **\$477,018.82**, consisting of:
  - a. Credit Card Payments for **September, 2019**, totalling **\$4,135.40**;
  - b. Direct Bank Transactions numbered from **1147** to **1175** and total **\$176,138.20**;
  - c. Batch Payment **BP 7.1** to **BP 7.42**, totalling **\$200,482.22**; and
  - d. Cheques numbered from **25548** to **25566** and total **\$96,263.00**.
2. Accounts paid by Council Authorisation, totalling **\$93,107.47**, consisting of:
  - a. Batch Payment **BP 8.1** to **BP 8.27** totalling **\$84,973.74**; and
  - b. Cheques numbered **25567** to **25570** totalling **\$8,133.73**.

be accepted.

**CARRIED (7 VOTES TO 0)**

Level 15 Exchange Tower  
2 The Esplanade  
Perth, WA 6000

PO Box 5785  
St Georges Terrace, WA 6831

T +61 (0)8 9225 5355

[www.moorestephens.com.au](http://www.moorestephens.com.au)

Mr Jim Epis  
The Chief Executive Officer  
Shire of Leonora  
PO Box 56  
**LEONORA WA 6438**

## COMPILATION REPORT TO THE SHIRE OF LEONORA

We have compiled the accompanying Local Government special purpose financial statements of the Shire of Leonora, which comprise the Statement of Financial Activity (by Statutory Reporting Program), a summary of significant accounting policies and other explanatory notes for the period ending 30 September 2019. The financial statements have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

## THE RESPONSIBILITY OF THE SHIRE OF LEONORA

The Shire of Leonora are solely responsible for the information contained in the special purpose financial statements and are responsible for the maintenance of an appropriate accounting system in accordance with the relevant legislation.

## OUR RESPONSIBILITY

On the basis of information provided by the Shire of Leonora we have compiled the accompanying special purpose financial statements in accordance with the requirements of the *Local Government Act 1995*, associated Regulations and APES 315 *Compilation of Financial Information*.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Shire of Leonora provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The Local Government special purpose financial statements were compiled exclusively for the benefit of the Shire of Leonora. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

*Moore Stephens (WA) Pty Ltd*

Moore Stephens (WA) Pty Ltd  
Chartered Accountants



**RUSSELL BARNES**  
**DIRECTOR**

8 October 2019

**SHIRE OF LEONORA**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the period ending 30 September 2019**

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

**TABLE OF CONTENTS**

Monthly Summary Information	13
Statement of Financial Activity by Program	17
Statement of Financial Activity by Nature or Type	19
Note 1 Statement of Financial Activity Information	20
Note 2 Cash and Financial Assets	21
Note 3 Receivables	22
Note 4 Other assets	23
Note 5 Payables	24
Note 6 Rate Revenue	25
Note 7 Disposal of Assets	26
Note 8 Capital Acquisitions	27
Note 9 Cash Reserves	29
Note 10 Other Liabilities	31
Note 11 Operating grants and contributions	32
Note 12 Non operating grants and contributions	33
Note 13 Variance	34

### **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to 3rd October 2019

### **BASIS OF PREPARATION**

#### **REPORT PURPOSE**

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996 , Regulation 34* . Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

#### **BASIS OF ACCOUNTING**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. 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 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement.

### **SIGNIFICANT ACCOUNTING POLICES**

#### **GOODS AND SERVICES TAX**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

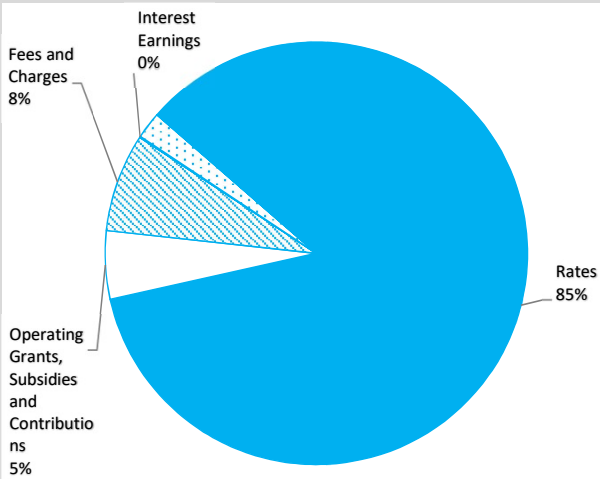
#### **CRITICAL ACCOUNTING ESTIMATES**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

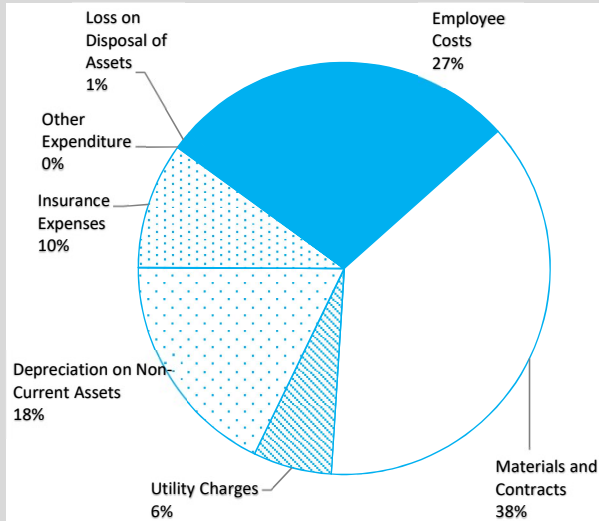
#### **ROUNDING OFF FIGURES**

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

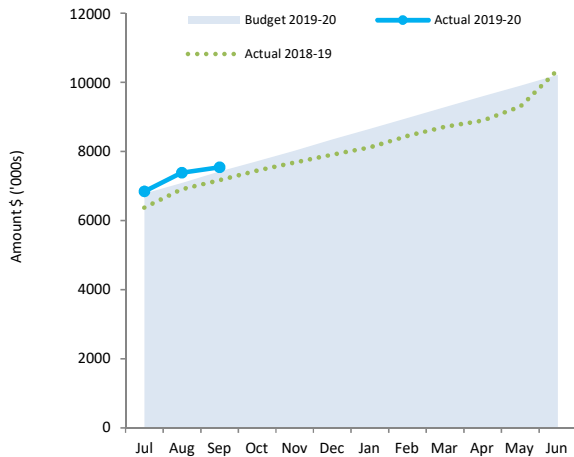
**OPERATING REVENUE**



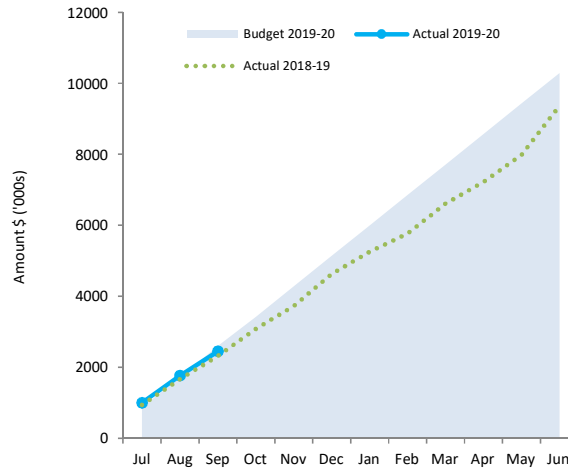
**OPERATING EXPENSES**



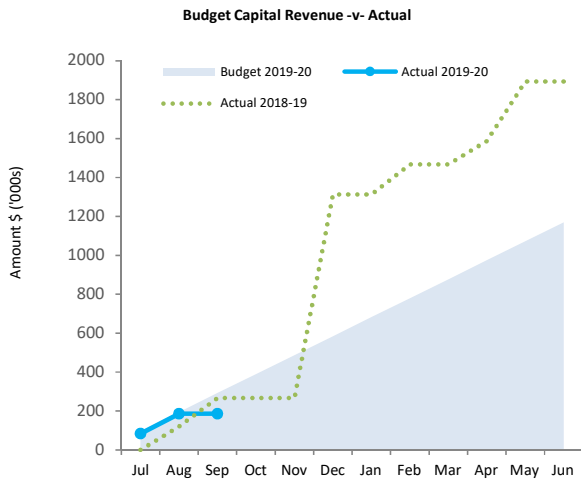
**Budget Operating Revenues -v- Actual**



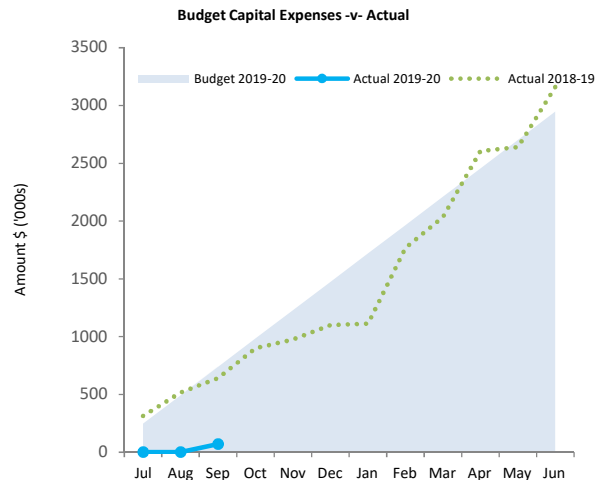
**Budget Operating Expenses -v- YTD Actual**



**CAPITAL REVENUE**



**CAPITAL EXPENSES**



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

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

GOVERNANCE	ACTIVITIES
To provide a decision making process for the efficient allocation of scarce resources	Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses. An administration cost is also allocated which enables staff to process Council meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting any audits of Council books of accounts and procedures is also included under this heading.
<b>GENERAL PURPOSE FUNDING</b> To collect revenue to allow for the provision of services	<b>1 RATES</b> (a) GRV (Gross Rental Value) refers to the valuation methodology used for Leonora, Gwalia, Leinster and town sites and operational mines and associated infrastructure and used for non-rural purpose. (b) UV (Unimproved value) valuation methodology for mining properties and tenements (other than mines and other associated infrastructure) and includes prospecting licences, exploration licences and mining leases. It also relates to road acre rural pastoral properties. (c) Interim rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget. (d) Administration charges refer to the charge levied on ratepayers electing to make payment on the offered instalment plan and is based on the actual cost involved in administering this process. (e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates. <b>2 GRANTS</b> (a) Grants Commission - a general purpose grant allocated annually by the Federal Government to all local governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population. (b) Roads Grant - An untied road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula. (c) Administration costs allocated to grants refers to the costs associated in collection of Federal Government grants including provision and updating of data used in Grants Commission formulae. <b>3 INTEREST FROM INVESTMENTS</b> Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.
<b>LAW, ORDER, PUBLIC SAFETY</b> To provide services to help provide a safer and environmentally conscious community	Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.
<b>HEALTH</b> To provide an operational framework for environmental and community health	Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

## **EDUCATION AND WELFARE**

To provide services to help provide disadvantaged persons, the elderly, children and youth.

Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.

## **HOUSING**

To provide and maintain elderly residents housing.

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for the use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to the Shire are also included. Accommodation units include 9 houses, 2 duplexes and a single person quarters.

## **COMMUNITY AMENITIES**

To provide services required by the community

Costs of collection and disposal of domestic and commercial refuse for the town site of Leonora and Gwalia and maintenance of the landfill refuse site. Revenue collection is by way of an annual fee for this service which is included on rate assessment notices. Costs associated with review and administration of Council's Town Planning Scheme. Provision of Christmas decorations in Leonora town site. Operation of the Leonora Cemetery.

## **RECREATION AND CULTURE**

To establish and effectively manage infrastructure and which will help the social well being of the community

Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities within Leinster townsite. Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for the use of these facilities. Costs of maintenance of Council owned and provided television and radio re-transmission service which includes digital television and radio. Costs and revenue associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia.

## **TRANSPORT**

To provide a safe and efficient network of transport within the Shire

Costs of maintenance of street trees. Costs of providing electricity for street lights in the Leonora/Gwalia town sites and maintenance of Council's works depot and associated infrastructure. Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac and terminal building and gardens. Purchase of aviation fuel for resale to aircraft operators. Revenues by way of landing fees and head tax charges charged to all aircraft with the exception of the Royal Flying Doctors Service, lease/renting of building to all users of facilities and charges for fuel supplied to aircraft.

## **ECONOMIC SERVICES**

To help promote the shire and its economic well being

Costs associated with tourism promotion throughout the Shire including employment of staff at the Gwalia Museum and historic precinct & Leonora Information Centre. Contribution to employment of a Goldfields/Esperance Development Officer operating from Shire Offices - Leonora. Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

## **OTHER PROPERTY AND SERVICES**

To monitor and control council's overheads operating accounts.

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others. Cost allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.



**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**STATUTORY REPORTING PROGRAMS**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	2,314,349	2,314,349	<b>2,270,579</b>	(43,770)	(1.89%)	
<b>Revenue from operating activities</b>							
Governance		1,000	246	<b>1,200</b>	954	387.80%	
General Purpose Funding - Rates	6	6,465,520	6,465,520	<b>6,420,449</b>	(45,071)	(0.70%)	
General Purpose Funding - Other		661,907	165,481	<b>162,259</b>	(3,222)	(1.95%)	
Law, Order and Public Safety		11,515	2,876	<b>718</b>	(2,158)	(75.03%)	
Health		43,157	9,543	<b>3,339</b>	(6,204)	(65.01%)	
Education and Welfare		266,088	66,522	<b>60,924</b>	(5,598)	(8.42%)	
Housing		48,300	12,063	<b>9,540</b>	(2,523)	(20.92%)	
Community Amenities		418,274	104,572	<b>231,234</b>	126,662	121.12%	▲
Recreation and Culture		282,380	70,587	<b>69,873</b>	(714)	(1.01%)	
Transport		807,041	209,262	<b>415,412</b>	206,150	98.51%	▲
Economic Services		1,092,332	274,576	<b>141,469</b>	(133,107)	(48.48%)	▼
Other Property and Services		142,170	37,786	<b>26,555</b>	(11,231)	(29.72%)	
		<b>10,239,684</b>	<b>7,419,034</b>	<b>7,542,972</b>	123,938		
<b>Expenditure from operating activities</b>							
Governance		(676,501)	(169,130)	<b>(131,741)</b>	37,389	22.11%	▲
General Purpose Funding		(400,049)	(100,014)	<b>(111,422)</b>	(11,408)	(11.41%)	
Law, Order and Public Safety		(177,065)	(44,268)	<b>(43,228)</b>	1,040	2.35%	
Health		(652,735)	(160,115)	<b>(216,159)</b>	(56,044)	(35.00%)	▼
Education and Welfare		(672,988)	(167,001)	<b>(144,745)</b>	22,256	13.33%	▲
Community Amenities		(331,120)	(82,784)	<b>(114,894)</b>	(32,110)	(38.79%)	▼
Recreation and Culture		(1,369,873)	(342,464)	<b>(304,430)</b>	38,034	11.11%	▲
Transport		(3,211,198)	(814,164)	<b>(971,840)</b>	(157,676)	(19.37%)	▼
Economic Services		(2,834,393)	(708,599)	<b>(477,581)</b>	231,018	32.60%	▲
Other Property and Services		(45,601)	(8,605)	<b>63,753</b>	72,358	840.88%	▲
		<b>(10,371,523)</b>	<b>(2,597,144)</b>	<b>(2,452,287)</b>	144,857		
Non-cash amounts excluded from operating activities	1(a)	1,523,288	375,093	<b>376,786</b>	1,693	0.45%	
<b>Amount attributable to operating activities</b>		<b>1,391,449</b>	<b>5,196,983</b>	<b>5,467,471</b>	270,488		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	758,755	175,185	<b>0</b>	(175,185)	(100.00%)	▼
Proceeds from disposal of assets	7	411,000	155,821	<b>155,821</b>	0	0.00%	
Purchase of property, plant and equipment	8	(2,947,161)	(331,006)	<b>(69,588)</b>	261,418	78.98%	▲
<b>Amount attributable to investing activities</b>		<b>(1,777,406)</b>	<b>0</b>	<b>86,233</b>	86,233		▲
<b>Financing Activities</b>							
Transfer to Reserves	9	(1,928,392)	(359)	<b>(359)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,928,392)</b>	<b>(359)</b>	<b>(359)</b>	0		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>7,510,973</b>	<b>7,823,924</b>			

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 13 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$15,000 or 10.00% whichever is the greater.

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

## KEY TERMS AND DESCRIPTIONS FOR THE PERIOD ENDED 30 SEPTEMBER 2019

## NATURE OR TYPE DESCRIPTIONS

### REVENUE

#### RATES

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### PROFIT ON ASSET DISPOSAL

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

#### FEES AND CHARGES

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

#### SERVICE CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**BY NATURE OR TYPE**

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus / (Deficit)</b>	1(c)	2,314,349	2,314,349	<b>2,270,579</b>	(43,770)	(1.89%)	▼
<b>Revenue from operating activities</b>							
Rates	6	6,465,520	6,465,520	<b>6,420,449</b>	(45,071)	(0.70%)	▼
Operating grants, subsidies and contributions	11	1,766,204	441,549	<b>394,043</b>	(47,506)	(10.76%)	▼
Fees and charges		1,726,760	431,676	<b>566,176</b>	134,500	31.16%	▲
Interest earnings		34,000	8,502	<b>7,817</b>	(685)	(8.06%)	
Other revenue		227,200	56,787	<b>154,487</b>	97,700	172.05%	▲
Profit on disposal of assets	7	20,000	15,000	<b>0</b>	(15,000)	(100.00%)	▼
		<b>10,239,684</b>	<b>7,419,034</b>	<b>7,542,972</b>	123,938		▲
<b>Expenditure from operating activities</b>							
Employee costs		(1,998,009)	(499,491)	<b>(662,265)</b>	(162,774)	(32.59%)	▼
Materials and contracts		(6,078,203)	(1,519,274)	<b>(922,129)</b>	597,145	39.30%	▲
Utility charges		(363,789)	(90,939)	<b>(151,309)</b>	(60,370)	(66.39%)	▼
Depreciation on non-current assets		(1,460,449)	(365,093)	<b>(439,159)</b>	(74,066)	(20.29%)	▼
Interest expenses		0	0	<b>(8)</b>	(8)	0.00%	
Insurance expenses		(245,666)	(61,707)	<b>(243,215)</b>	(181,508)	(294.14%)	▼
Other expenditure		(142,568)	(35,640)	<b>(2,350)</b>	33,290	93.41%	▲
Loss on disposal of assets	7	(82,839)	(25,000)	<b>(31,852)</b>	(6,852)	(27.41%)	▼
		<b>(10,371,523)</b>	<b>(2,597,144)</b>	<b>(2,452,287)</b>	144,857		▲
Non-cash amounts excluded from operating activities	1(a)	1,523,288	375,093	<b>376,786</b>	1,693	0.45%	
<b>Amount attributable to operating activities</b>		<b>1,391,449</b>	<b>5,196,983</b>	<b>5,467,471</b>	270,488		▲
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12	758,755	175,185	<b>0</b>	(175,185)	(100.00%)	▼
Proceeds from disposal of assets	7	411,000	155,821	<b>155,821</b>	0	0.00%	
Payments for property, plant and equipment	8	(2,947,161)	(331,006)	<b>(69,588)</b>	261,418	(78.98%)	▲
<b>Amount attributable to investing activities</b>		<b>(1,777,406)</b>	<b>0</b>	<b>86,233</b>	86,233		▲
<b>Financing Activities</b>							
Transfer to reserves	9	(1,928,392)	(359)	<b>(359)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,928,392)</b>	<b>(359)</b>	<b>(359)</b>	0		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>7,510,973</b>	<b>7,823,924</b>			

**KEY INFORMATION**

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

Refer to Note 13 for an explanation of the reasons for the variance.

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

(a) Non-cash items 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.

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
<b>Non-cash items excluded from operating activities</b>				
		\$	\$	\$
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	7	(20,000)	(15,000)	0
Movement in employee wage accruals		0	0	(94,225)
Add: Loss on asset disposals	7	82,839	25,000	31,852
Add: Depreciation on assets		1,460,449	365,093	439,159
<b>Total non-cash items excluded from operating activities</b>		<b>1,523,288</b>	<b>375,093</b>	<b>376,786</b>

(b) Adjustments to net current assets in the Statement of Financial Activity

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.

		Last Year Closing 30 Jun 2019	This Time Last Year 30 Sep 2018	Year to Date 30 Sep 2019
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(3,330,623)	(2,544,471)	(3,330,982)
Add: Provisions - employee	10	145,175	198,194	145,175
Add: Wages liability		94,225	0	0
<b>Total adjustments to net current assets</b>		<b>(3,091,223)</b>	<b>(2,346,277)</b>	<b>(3,185,807)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	4,863,498	7,287,259	9,648,974
Rates receivables	3	165,403	1,301,538	1,524,142
Receivables	3	585,949	632,689	397,521
Other current assets	4	63,166	61,725	74,504
<b>Less: Current liabilities</b>				
Payables	5	(171,039)	(327,178)	(367,641)
Contract liabilities	10	0	0	(122,594)
Provisions	10	(145,175)	(198,194)	(145,175)
<b>Less: Total adjustments to net current assets</b>	<b>1(b)</b>	<b>(3,091,223)</b>	<b>(2,346,277)</b>	<b>(3,185,807)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>2,270,579</b>	<b>6,411,562</b>	<b>7,823,924</b>

**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.

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
<b>Cash on hand</b>								
Municipal account	Cash and cash equivalents	6,316,722		0	6,316,722	NAB	Variable	Nil
Cash on Hand	Cash and cash equivalents	1,270		0	1,270	On Hand	Nil	Nil
Reserve accounts held in Term Deposit	Cash and cash equivalents		2,024,204	0	2,024,204	NAB	2.15%	Oct 2019
LSL Maximiser	Cash and cash equivalents		72,796	0	72,796	NAB	Variable	Nil
Fire Maximiser	Cash and cash equivalents		9,061	0	9,061	NAB	Variable	Nil
Plant Maximiser	Cash and cash equivalents		400,607	0	400,607	NAB	Variable	Nil
Annual Leave Maximiser	Cash and cash equivalents		62,437	0	62,437	NAB	Variable	Nil
Gwalia Precinct Maximiser	Cash and cash equivalents		318,725	0	318,725	NAB	Variable	Nil
Building Maintenance Maximiser	Cash and cash equivalents		165,719	0	165,719	NAB	Variable	Nil
Waste Management Maximiser	Cash and cash equivalents		192,433	0	192,433	NAB	Variable	Nil
Aerodrome Maximiser	Cash and cash equivalents		25,000	0	25,000	NAB	Variable	Nil
IT Maximiser	Cash and cash equivalents		15,000	0	15,000	NAB	Variable	Nil
Swimming Pool Maximiser	Cash and cash equivalents		45,000	0	45,000	NAB	Variable	Nil
<b>Total</b>		<b>6,317,992</b>	<b>3,330,982</b>	<b>0</b>	<b>9,648,974</b>			
<b>Comprising</b>								
Cash and cash equivalents		6,317,992	3,330,982	0	9,648,974			
		<b>6,317,992</b>	<b>3,330,982</b>	<b>0</b>	<b>9,648,974</b>			

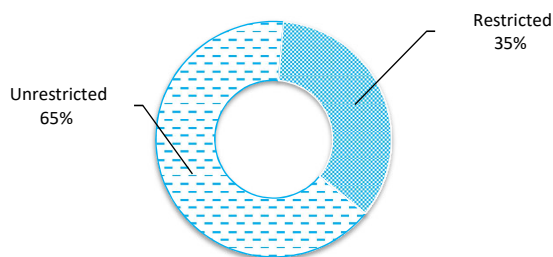
**KEY INFORMATION**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



Total Cash	Unrestricted
<b>\$9.65 M</b>	<b>\$6.32 M</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

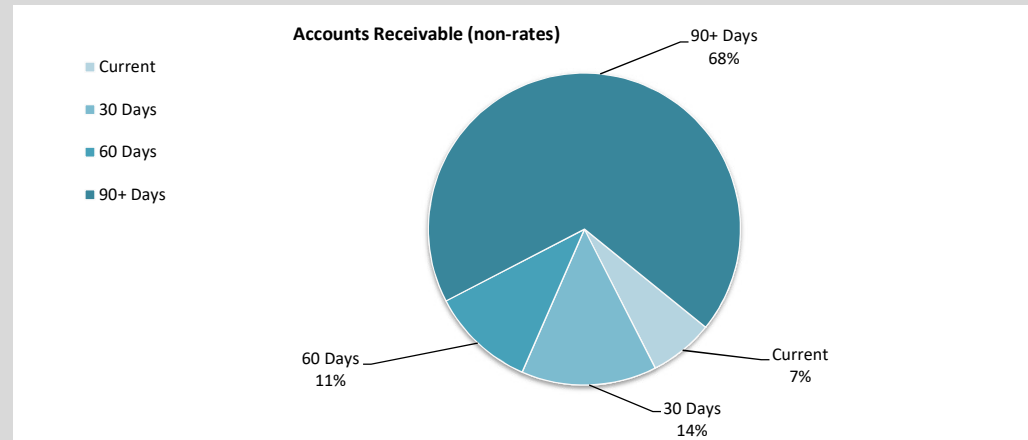
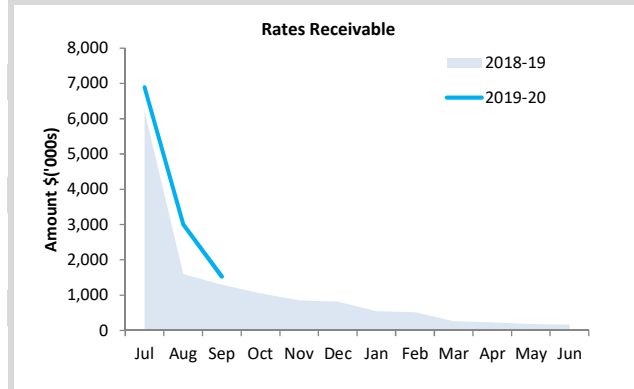
Rates Receivable	30 Jun 2019	30 Sep 19
	\$	\$
Opening Arrears Previous Years	133,780	165,403
Levied this year	6,038,744	6,420,449
Less - Collections to date	(6,007,121)	(5,061,710)
Equals Current Outstanding	<b>165,403</b>	<b>1,524,142</b>
<b>Net Rates Collectable</b>	<b>165,403</b>	<b>1,524,142</b>
% Collected	97.3%	76.9%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	0	25,580	53,973	41,633	262,952	384,138
Percentage	0%	6.7%	14.1%	10.8%	68.5%	
<b>Balance per Trial Balance</b>						
Sundry receivable						384,138
GST receivable						11,016
Allowance for impairment of receivables						(6,030)
Interest receivable						8,397
<b>Total Receivables General Outstanding</b>						<b>397,521</b>

Amounts shown above include GST (where applicable)

**KEY INFORMATION**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



<b>Debtors Due</b>
<b>\$397,521</b>
<b>Over 30 Days</b>
<b>93%</b>
<b>Over 90 Days</b>
<b>68.5%</b>

Collected	Rates Due
<b>76.9%</b>	<b>\$1,524,142</b>

	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 September 2019
<b>Other Current Assets</b>	\$	\$	\$	\$
<b>Inventory</b>				
Stores on hand	63,166	55,168	(43,830)	74,504
<b>Total Other Current assets</b>				<b>74,504</b>
<b>Amounts shown above include GST (where applicable)</b>				

**KEY INFORMATION**

**Inventory**

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

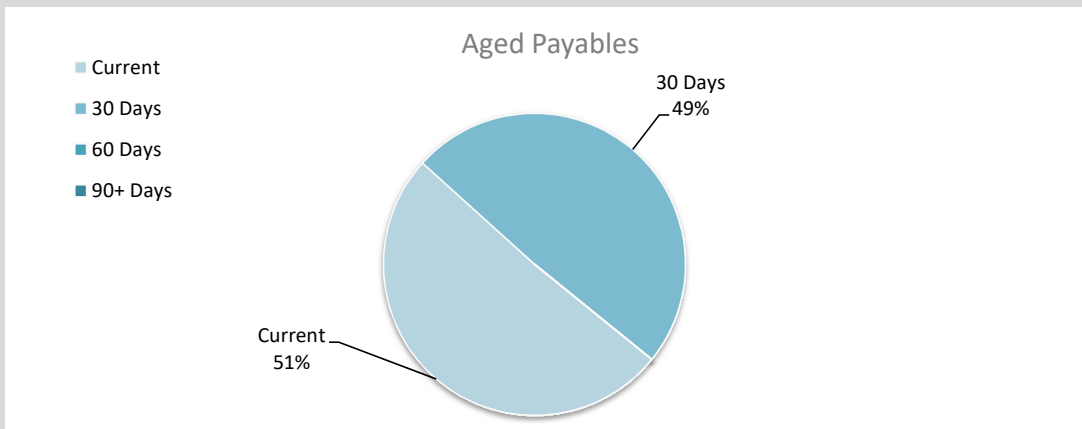
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	101,988	98,494	0	2	200,484
Percentage	0%	50.9%	49.1%	0%	0%	
<b>Balance per Trial Balance</b>						
Sundry creditors						200,484
ATO liabilities						52,634
Credit card						4,441
FESA Levy						109,142
Prepaid rates						940
<b>Total Payables General Outstanding</b>						<b>367,641</b>

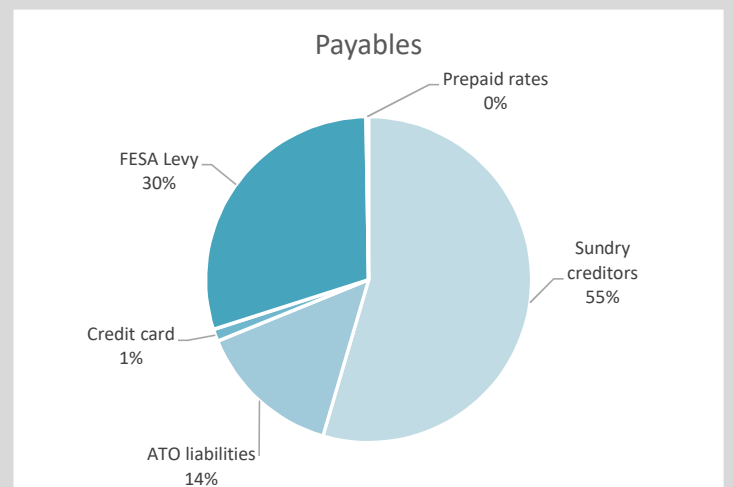
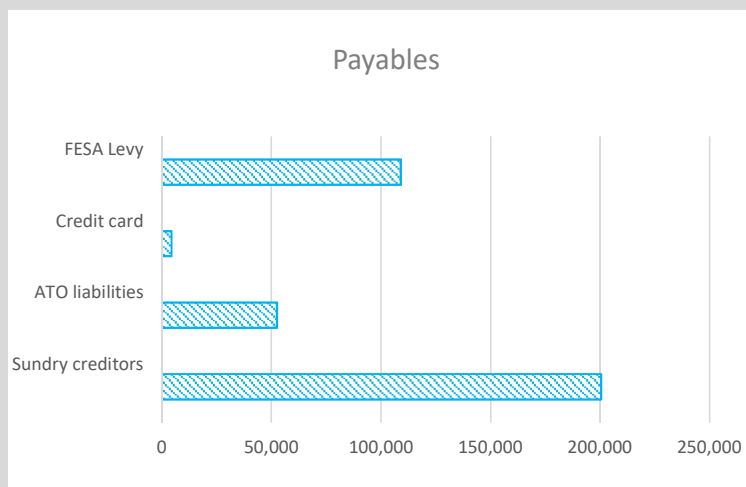
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire 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.



<b>Creditors Due</b>
<b>\$367,641</b>
<b>Over 30 Days</b>
<b>49%</b>
<b>Over 90 Days</b>
<b>0%</b>

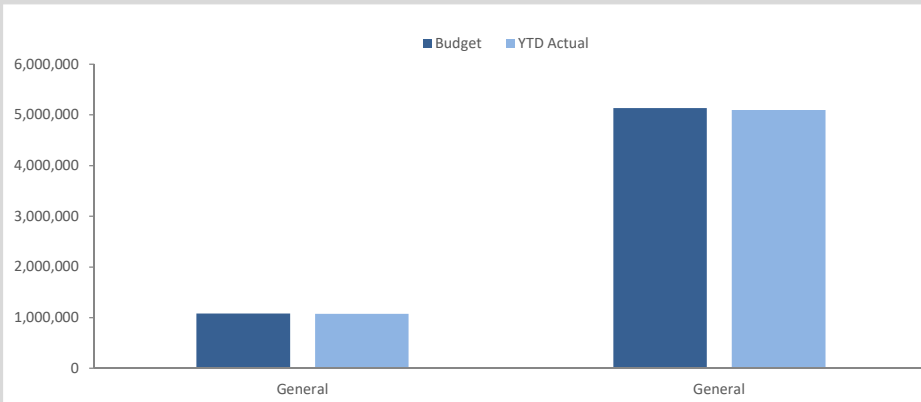




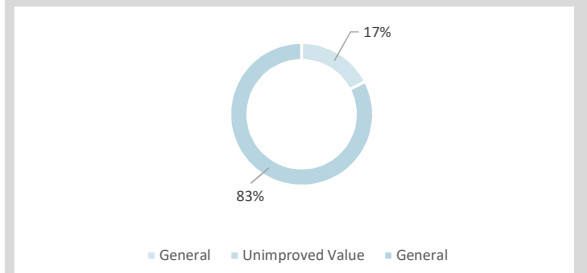
General Rate Revenue	Budget							YTD Actual			Total Revenue
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	
<b>RATE TYPE</b>				\$	\$	\$	\$	\$	\$	\$	\$
<b>General Rate</b>											
<b>Gross Rental Value</b>											
General	0.070600	588	15,244,954	1,076,294	4,000	0	1,080,294	1,076,294	0	0	1,076,294
<b>Unimproved Value</b>											
General	0.155000	1,397	32,889,087	5,097,808	40,000	0	5,137,808	5,097,809	(1,072)	0	5,096,737
<b>Sub-Total</b>		<b>1,985</b>	<b>48,134,041</b>	<b>6,174,102</b>	<b>44,000</b>	<b>0</b>	<b>6,218,102</b>	<b>6,174,103</b>	<b>(1,072)</b>	<b>0</b>	<b>6,173,031</b>
<b>Minimum Payment</b>	<b>Minimum \$</b>										
<b>Gross Rental Value</b>											
General	323	89	121,109	28,747	0	0	28,747	28,747	0	0	28,747
<b>Unimproved Value</b>											
General	323	677	774,488	218,671	0	0	218,671	218,671	0	0	218,671
<b>Sub-Total</b>		<b>766</b>	<b>895,597</b>	<b>247,418</b>	<b>0</b>	<b>0</b>	<b>247,418</b>	<b>247,418</b>	<b>0</b>	<b>0</b>	<b>247,418</b>
<b>Amount from General Rates</b>							<b>6,465,520</b>				<b>6,420,449</b>
<b>Total General Rates</b>							<b>6,465,520</b>				<b>6,420,449</b>

**KEY INFORMATION**

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

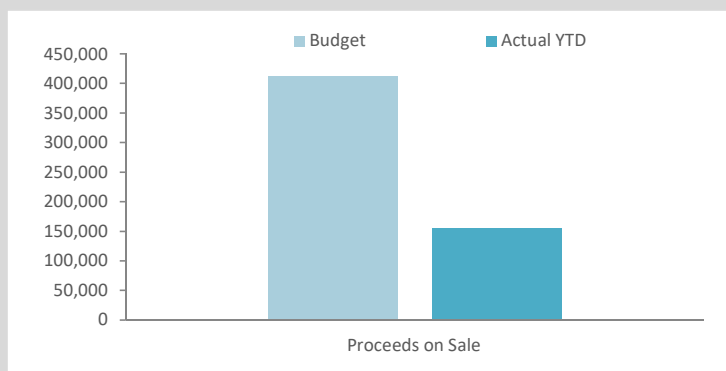


General Rates		
Budget	YTD Actual	%
<b>\$6.47 M</b>	<b>\$6.42 M</b>	<b>0.99303</b>



Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
	<b>Health</b>								
PE17	2017 Subaru Forrester Wagon DR	22,000	27,000	5,000	0	0	0	0	0
PE20	2017 Mitsubishi Triton GLX	37,245	25,000	0	(12,245)	0	0	0	0
	<b>Education and welfare</b>								
PE15	2017 Nissan Xtrail	21,000	19,000	0	(2,000)	0	0	0	0
PE18	2017 Nissan Xtrail	22,000	19,000	0	(3,000)	0	0	0	0
	<b>Transport</b>								
657	2017 Ranger Utility	37,000	31,000	0	(6,000)	0	0	0	0
PE19	2017 Mitsubishi Triton	27,500	24,000	0	(3,500)	0	0	0	0
38	Sweeper	5,000	15,000	10,000	0	0	0	0	0
43	Asset 43 Eagle Prime Mover	100,000	75,000	0	(25,000)	99,385	83,716	0	(15,669)
44	Asset 44 Eagle Prime Mover	90,000	70,000	0	(20,000)	88,288	72,105	0	(16,183)
	<b>Economic services</b>								
PE3	Ranger 2WD Utility	10,000	12,000	2,000	0	0	0	0	0
	<b>Other property and services</b>								
PE13	CEO Nissan Patrol	65,094	54,000	0	(11,094)	0	0	0	0
P23	DCEO Ford Everest	37,000	40,000	3,000	0	0	0	0	0
		<b>473,839</b>	<b>411,000</b>	<b>20,000</b>	<b>(82,839)</b>	<b>187,673</b>	<b>155,821</b>	<b>0</b>	<b>(31,852)</b>

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
<b>\$411,000</b>	<b>\$155,821</b>	<b>38%</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

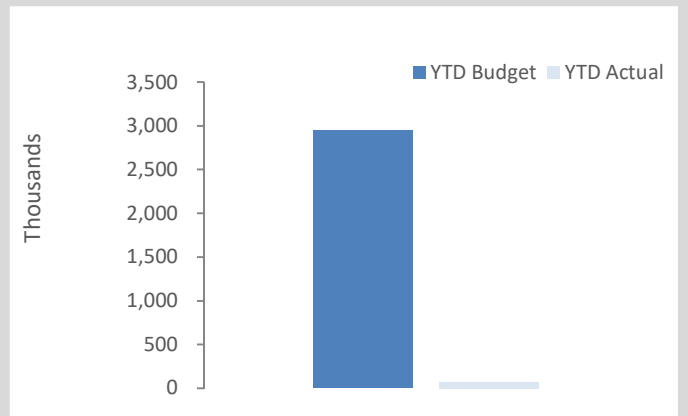
**INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Building and Improvements	307,600	0	0	0
Plant & Equipment	586,891	67,299	67,299	0
Roads	1,045,670	261,418	0	(261,418)
Improvements & Infrastructure	1,007,000	2,289	2,289	0
<b>Capital Expenditure Totals</b>	<b>2,947,161</b>	<b>331,006</b>	<b>69,588</b>	<b>(261,418)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	758,755	175,185	0	(175,185)
Other (Disposals & C/Fwd)	411,000	155,821	69,658	(86,163)
Cash Backed Reserves				
Aerodrome reserve	0	0	(70)	(70)
Contribution - operations	1,777,406	0	0	0
<b>Capital Funding Total</b>	<b>2,947,161</b>	<b>331,006</b>	<b>69,588</b>	<b>(261,418)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

**KEY INFORMATION**



<b>Acquisitions</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Spent</b>
	<b>\$2.95 M</b>	<b>\$.07 M</b>	<b>2%</b>
<b>Capital Grant</b>	<b>Annual Budget</b>	<b>YTD Actual</b>	<b>% Received</b>
	<b>\$.76 M</b>	<b>\$. M</b>	<b>0%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 MARCH 2019

INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

	Adopted Annual Budget	YTD Budget	YTD Actual	Variance (Under)/ Over
<b>Capital Acquisitions</b>				
<b>Building and Improvements</b>				
	\$	\$	\$	\$
Public Toilet - Town	100,000	0	0	0
Public Toilet - Gwalia Museum	100,000	0	0	0
Porch - Gwalia Museum	22,600	0	0	0
Records storage shed - Kalgoorlie	75,000	0	0	0
Back Shed Admin Offices	10,000	0	0	0
<b>TOTAL - Building and Improvements</b>	<b>307,600</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant &amp; Equipment</b>				
Kluger Drs Vehicle	39,397	0	0	0
Toyota Hilux Dual Cab 4WD EHO Vehicle	48,512	0	0	0
Kluger MEW Vehicle	39,397	0	0	0
PE10004 Isuzu NPR - 65 - 190 Tipper Truck	57,300	59,499	59,499	0
Toyota Hilux 2WD	33,510	0	0	0
Sweeper	90,768	0	0	0
Toyota Hilux Dual Cab 4WD (WS)	48,062	0	0	0
Toyota Hilux Dual Cab 4WD (P&G)	43,755	0	0	0
PE10009 Metrocount Traffic Counter x 2	10,400	7,800	7,800	0
Toyota Hilux Dual Cab 4WD (Museum)	43,755	0	0	0
CEO Vehicle	75,248	0	0	0
DCEO Vehicle	56,787	0	0	0
<b>TOTAL - Plant &amp; Equipment</b>	<b>586,891</b>	<b>67,299</b>	<b>67,299</b>	<b>0</b>
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>				
	<b>894,491</b>	<b>67,299</b>	<b>67,299</b>	<b>(827,192)</b>
<b>Roads</b>				
Leonora Nambi Road (RRG)	562,792	140,698	0	(140,698)
Mt Ida Road (R2R)	117,260	29,315	0	(29,315)
Agnew to Lake Miranda Road (R2R)	205,618	51,405	0	(51,405)
Footpath Renewals	110,000	27,500	0	(27,500)
Grid Renewals	50,000	12,500	0	(12,500)
<b>TOTAL - Roads</b>	<b>1,045,670</b>	<b>261,418</b>	<b>0</b>	<b>(261,418)</b>
<b>Improvements &amp; Infrastructure</b>				
Playground - Tower Street	317,000	0	0	0
Pumptrack - Skate Park	135,000	0	0	0
IO10003 Standpipe - Depot	30,000	2,289	2,289	0
Fencing - Shire Common	25,000	0	0	0
Airport lights	500,000	0	0	0
<b>TOTAL - Other Infrastructure</b>	<b>1,007,000</b>	<b>2,289</b>	<b>2,289</b>	<b>0</b>
<b>TOTAL INFRASTRUCTURE</b>				
	<b>2,052,670</b>	<b>263,707</b>	<b>2,289</b>	<b>(261,418)</b>
<b>Total Capital Expenditure</b>				
	<b>2,947,161</b>	<b>331,006</b>	<b>69,588</b>	<b>(261,418)</b>

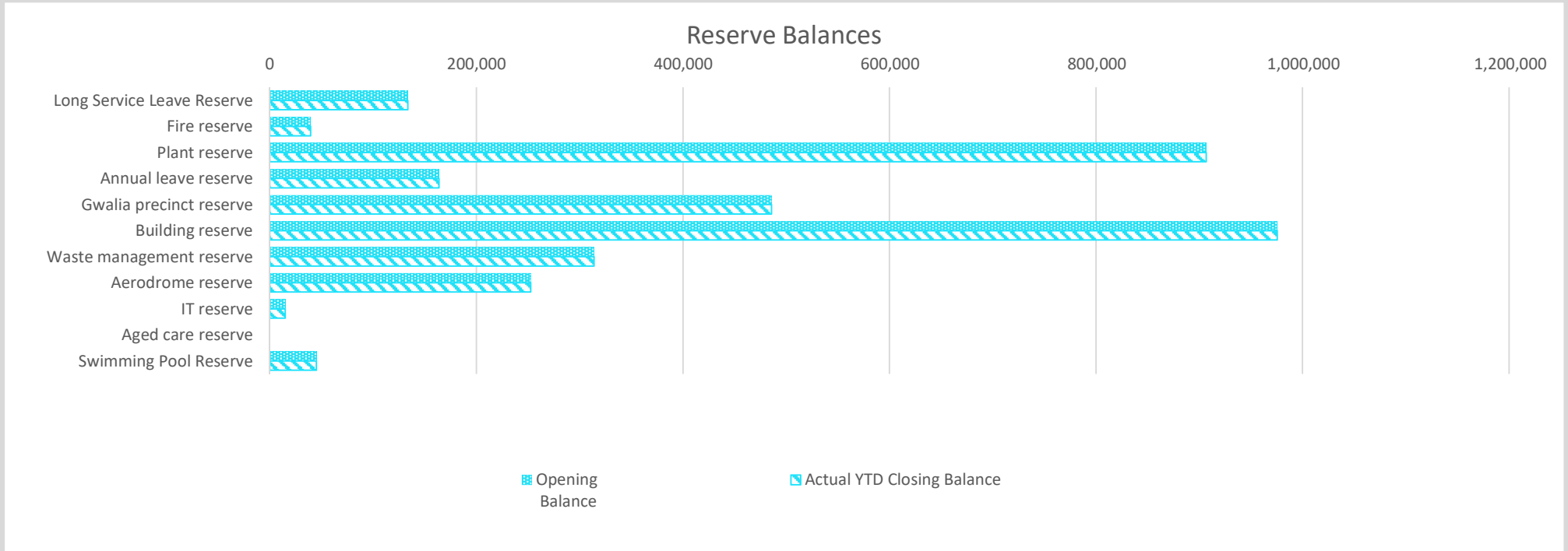
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	133,500	769	22	0	0	0	0	134,269	133,522
Fire reserve	39,424	227	0	0	0	0	0	39,651	39,424
Plant reserve	906,540	5,220	119	0	0	0	0	911,760	906,659
Annual leave reserve	163,629	942	18	0	0	0	0	164,571	163,647
Gwalia precinct reserve	485,627	2,796	94	0	0	0	0	488,423	485,721
Building reserve	975,352	5,616	49	0	0	0	0	980,968	975,401
Waste management reserve	313,828	1,807	57	0	0	0	0	315,635	313,885
Aerodrome reserve	252,723	1,455	0	0	0	0	0	254,178	252,723
IT reserve	15,000	86	0	0	0	0	0	15,086	15,000
Aged care reserve	0	10,823	0	1,898,392	0	0	0	1,909,215	0
Swimming Pool Reserve	45,000	259	0	0	0	0	0	45,259	45,000
	<b>3,330,623</b>	<b>30,000</b>	<b>359</b>	<b>1,898,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,259,015</b>	<b>3,330,982</b>

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019 \$	Liability Increase \$	Liability Reduction \$	Closing Balance 30 September 2019 \$
<b>Provisions</b>					
Annual leave		97,678	0	0	97,678
Long service leave		47,497	0	0	47,497
<b>Total Provisions</b>		145,175	0	0	145,175
<b>Contract Liabilities</b>					
Unspent grants, contributions and reimbursements					
- operating	11	0	41,384	(20,692)	20,692
- non-operating	12	0	101,902	0	101,902
<b>Total unspent grants, contributions and reimbursements</b>		0	101,902	0	101,902
<b>Total Other Current assets</b>					<b>247,077</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 11 and 12

#### KEY INFORMATION

##### PROVISIONS

Provisions are recognised when the Shire 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.

##### EMPLOYEE BENEFITS

###### Short-term employee benefits

Provision is made for the Shire'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'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 calculation of net current assets.

###### Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits 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's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

###### Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**NOTE 11**

**OPERATING GRANTS AND CONTRIBUTIONS**

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Operating Grants, Subsidies and Contributions Revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Operating Grants and Subsidies</b>								
<b>General purpose funding</b>								
Grant - Equalisation	0	0	0	0	0	304,165	76,042	68,350
Grant - Roads (Untied)	0	0	0	0	0	354,992	88,746	76,024
<b>Law, order, public safety</b>								
Operational Grant - Bush Fire	0	0	0	0	0	4,163	1,040	0
<b>Education and welfare</b>								
Grant - Sustainability Child Care	0	41,384	(20,692)	20,692	20,692	83,403	20,853	20,692
Youth Support DCP Grant	0	0	0	0	0	72,419	18,104	17,723
<b>Recreation and culture</b>								
Other Grant Funding	0	0	0	0	0	110,420	27,603	29,717
<b>Transport</b>								
Contrib. - Street Lights	0	0	0	0	0	3,700	927	0
Grants - MRWA Direct	0	0	0	0	0	140,000	34,998	153,591
<b>Economic services</b>								
Lotterywest Gwalia Interpretation	0	0	0	0	0	523,692	130,923	27,946
Sponsorship	0	0	0	0	0	115,000	28,752	0
Grant Income	0	0	0	0	0	54,250	13,561	0
	<b>0</b>	<b>41,384</b>	<b>(20,692)</b>	<b>20,692</b>	<b>20,692</b>	<b>1,766,204</b>	<b>441,549</b>	<b>394,043</b>
<b>TOTALS</b>	<b>0</b>	<b>41,384</b>	<b>(20,692)</b>	<b>20,692</b>	<b>20,692</b>	<b>1,766,204</b>	<b>441,549</b>	<b>394,043</b>



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

NOTE 12

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue		
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Non-Operating Grants and Subsidies</b>								
<b>Transport</b>								
Grant - Roads to Recovery	0	0	0	0	0	322,878	66,216	0
Natural Disaster Reinstatement	0	0	0	0	0	173,085	43,271	0
RRG Funding	0	101,902	0	101,902	101,902	262,792	65,698	0
	<b>0</b>	<b>101,902</b>	<b>0</b>	<b>101,902</b>	<b>101,902</b>	<b>758,755</b>	<b>175,185</b>	<b>0</b>
<b>Total Non-operating grants, subsidies and contributions</b>	<b>0</b>	<b>101,902</b>	<b>0</b>	<b>101,902</b>	<b>101,902</b>	<b>758,755</b>	<b>175,185</b>	<b>0</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**NOTE 13  
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 2019-20 year is \$15,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
<b>Revenue from operating activities</b>				
Community Amenities	126,662	121.12%	▲	
Transport	206,150	98.51%	▲	
Economic Services	(133,107)	(48.48%)	▼	
<b>Expenditure from operating activities</b>				
Governance	37,389	22.11%	▲	
Health	(56,044)	(35.00%)	▼	
Education and Welfare	22,256	13.33%	▲	
Community Amenities	(32,110)	(38.79%)	▼	
Recreation and Culture	38,034	11.11%	▲	
Transport	(157,676)	(19.37%)	▼	
Economic Services	231,018	32.60%	▲	
Other Property and Services	72,358	840.88%	▲	
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	(175,185)	(100.00%)	▼	
Capital Acquisitions	261,418	78.98%	▲	

<b>Shire of Leonora</b>				
<b>Monthly Report – List of Credit Card Transactions Paid by Delegated Authority</b>				
<b>Submitted to Council on the 15th October, 2019</b>				
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 <b>September, 2019</b> as per <b>Direct Bank Transaction 1167</b> totalling <b>\$4,135.40</b> .				
<hr/>				
CHIEF EXECUTIVE OFFICER				
<b>Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
<b>DCEO 09/19</b>	02/09/2019	Qantas	Flight for B Gawronski to assist with IT issues in Leonora	304.10
	09/09/2019	Caltex Star Mart Coolgardie	Fuel for P2	72.36
	10/09/2019	BP Lake Grace	Fuel for P2	50.00
	10/09/2019	BP Allway Motors	Fuel for P2	96.90
	12/09/2019	BP Hyden	Fuel for P2	50.00
	13/09/2019	Shire Of Leonora	Coffee - Hoover House – Consultant visit	10.00
	23/09/2019	Webjet	Flight for Z Comstive to attend CRC Conference	398.41
	25/09/2019	Golf WA	2019 Affiliation Fee for Leonora Golf Club	81.90
	25/09/2019	Gamato	Maintenance to Air Cons at Rec Centre	1,282.60
	27/09/2019	National Australia Bank	Card Fee	9.00
<b>DCEO 09/19</b>			<b>Total DCEO Card September, 2019</b>	<b>\$2,355.27</b>
<b>CEO 09/19</b>	29/08/2019	Landgate	Title Search	26.20
	29/08/2019	Australian Museums and Galleries Association	Level B Subscription to AMaGA 2019/2020	220.00
	02/09/2019	Thrifty Australia	Car Hire for B Gawronski during visit to Leonora re: IT Issues	115.92
	03/09/2019	Thrifty Australia	Car Hire for B Gawronski during IT Visit	121.24
	05/09/2019	Paypal - PaintAccess	Paint for Hoover House Office maintenance	26.76
	06/09/2019	Nespresso Australia	Coffee Machine & Pods for Information Centre	699.00
	09/09/2019	West Australian Newspapers Ltd	Advertisement - Kal Miner	175.20
	13/09/2019	Foxtel	Foxtel, Internet & Phone for CEOs House	216.94
	18/09/2019	Coles Express Leonora	Fuel for P1	169.87
	27/09/2019	National Australia Bank	Card Fee - September, 2019	9.00
<b>CEO 09/19</b>			<b>Total CEO Card September, 2019</b>	<b>\$1,780.13</b>
<b>1167</b>	<b>02/10/2019</b>	<b>National Australia Bank</b>	<b>Total Credit Card Purchases – September 2019</b>	<b>\$4,135.40</b>

<b>Shire of Leonora</b>				
<b>Monthly Report – List of Direct Bank Transactions Paid by Delegated Authority</b>				
<b>Submitted to Council on the 15th October, 2019</b>				
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 <b>1147</b> to <b>1175</b> and total <b>\$176,138.20</b> .				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Transaction</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
1147	16/09/2019	Australian Super	Superannuation PPE: 9/9/19	353.97
1148	16/09/2019	Christian Super	Superannuation PPE: 9/9/19	71.00
1149	16/09/2019	CBUS	Superannuation PPE: 9/9/19	432.08
1150	16/09/2019	Dazacom Superfund	Superannuation PPE: 9/9/19	228.08
1151	16/09/2019	HESTA	Superannuation PPE: 9/9/19	171.48
1152	16/09/2019	MLC Super Fund	Superannuation PPE: 9/9/19	1,539.82
1153	16/09/2019	MTAA Super	Superannuation PPE: 9/9/19	339.80
1154	16/09/2019	WA Super	Superannuation PPE: 9/9/19	8,909.45
1155	19/09/2019	National Australia Bank	NAB Connect Fee - Access and Usage - September, 2019	42.24
1	24/09/2019	Shire of Leonora	Salaries & Wages PPE: 23/9/19	69,494.72
1157	27/09/2019	Australian Super	Superannuation PPE: 23/9/19	338.94
1158	27/09/2019	Christian Super	Superannuation PPE: 23/9/19	71.00
1159	27/09/2019	CBUS	Superannuation PPE: 23/9/19	432.08
1160	27/09/2019	Dazacom Superfund	Superannuation PPE: 23/9/19	247.66
1161	27/09/2019	HESTA	Superannuation PPE: 23/9/19	152.43
1162	27/09/2019	MLC Super Fund	Superannuation PPE: 23/9/19	1,552.64
1163	27/09/2019	MTAA Super	Superannuation PPE: 23/9/19	378.43
1164	27/09/2019	WA Super	Superannuation PPE: 23/9/19	9,142.05
1165	30/09/2019	National Australia Bank	Account Fees - September, 2019	66.80
1166	16/09/2019	3E Advantage	Printing Charges - Childcare Centre, Museum, Depot CRC & Office - August, 2019	4,732.34
1167	02/10/2019	National Australia Bank	Credit Card Charges - September, 2019	4,135.40
1	08/10/2019	Shire of Leonora	Salaries & Wages PPE: 07/09/19	71,775.53
1168	01/10/2019	Westnet	CRC Internet September 2019	11.00
1169	01/10/2019	National Australia Bank	Merchant Fee - September, 2019 - 7379314	20.00
1170	01/10/2019	National Australia Bank	Merchant Fee - September, 2019 - 7374463	24.65
1171	01/10/2019	National Australia Bank	Merchant Fee - September, 2019 - 7381278	25.86
1172	01/10/2019	National Australia Bank	Merchant Fee - September, 2019 - 7380395	27.62
1173	01/10/2019	National Australia Bank	Merchant Fee - September, 2019 - 7374471	30.94
1174	01/10/2019	National Australia Bank	Merchant Fee - September, 2019 - 7374513	41.45
1175	01/10/2019	National Australia Bank	Merchant Fee - September, 2019 - 7381393	1,348.74
			<b>GRAND TOTAL</b>	<b>\$176,138.20</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Delegated Authority</b>				
<b>Submitted to Council on the 15th October, 2019</b>				
<p><b>Batch Payment 5</b>, referenced from <b>BP 7.1</b> to <b>BP 7.42</b>, totalling <b>\$200,482.22</b> was paid by delegated authority by the Chief Executive Officer and has been checked and is 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>				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Batch Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by delegated Authority</b>
BP 7.1	01/10/2019	Alcolizer Technology	Supply of Breath Tester and Accessories, Online Training for Druglizer and 1 x Druglizer and Accessories	5,242.60
BP 7.2	01/10/2019	Anne Skinner Media	Provide Editing Services - Shire Of Leonora Interpretation Plan - Gwalia - Panel Content	1,000.00
BP 7.3	01/10/2019	Ashdown Ingram	Supply of Alternator for Grader Camp Gen Set (P03) and Battery Charger for Rec Centre Floor Scrubber and Solenoids, Fuse Holders and Fuses	975.87
BP 7.4	01/10/2019	Australian Fuelling Systems and Equipment	Supply of Filter Element and Cost of Freight	176.00
BP 7.5	01/10/2019	AYA Group Pty Ltd	Supplies from Leonora Supermarket for Shire Office, Gwalia Museum and Leonora Child Care Centre - September, 2019	686.58
BP 7.6	01/10/2019	Bidfood Kalgoorlie	Catering and Consumables for Gwalia Museum	579.56
BP 7.7	01/10/2019	Bunnings Building Supplies Pty Ltd	Parts and Fittings for Grader Camp	421.88
BP 7.8	01/10/2019	Butler Settineri	Interim Fee in Relation to the Audit of Shire of Leonora for the Year ended 30/06/2019	5,076.05
BP 7.9	01/10/2019	Canine Control	Ranger Services for Shire of Leonora 18-20/09/2019	4,140.83
BP 7.10	01/10/2019	Central Regional TAFE.	Semester 2 Fees, Certificate III in Early Childhood Education for D. Whitby	895.00
BP 7.11	01/10/2019	Collins Distributers	Goods for Resale at Gwalia Museum	228.47
BP 7.12	01/10/2019	Dave Hadden	Environmental Health and Building Services for September, 2019 and Reimbursement for Fuel for P4	7,779.82
BP 7.13	01/10/2019	Eagle Petroleum (WA) Pty Ltd	Supply of Truck Wash, Grease and Brake Cleaner	425.48
BP 7.14	01/10/2019	Flex Industries Pty Ltd	Supply of Mudflaps, Exhaust Clamps, Rocker Box Bushes and Rocker Box Pins	512.07
BP 7.15	01/10/2019	Gail Ross	Reimbursement for Consumables Purchased for Charity Bash Breakfast	70.00
BP 7.16	01/10/2019	Galaxy Embroidery and Printing	Goods for Resale at Gwalia Museum	3,537.16
BP 7.17	01/10/2019	gallery360	Supplies for Showcase Displays for Gwalia's Interpretation Project	3,749.36
BP 7.18	01/10/2019	Goldfield Services +	Cleaning of Shire Offices, Airport, Depot, Rec Centre, Library and NGROAC for Month of August, 2019	24,346.93
BP 7.19	01/10/2019	Goldfields Mining Supplies	Fitting for Grader Camp	1,155.00
			<b>Sub Total</b>	<b>\$60,998.66</b>

<b>Batch Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by delegated Authority</b>
			<b>Balance Brought Forward</b>	<b>\$60,998.66</b>
BP 7.20	01/10/2019	Goldfields Pest Control	Supply of 2 x 20L Drums of Glyphosate	440.00
BP 7.21	01/10/2019	Goldfields Records Storage	User Charges for Month of August, 2019	24.64
BP 7.22	01/10/2019	Hocking Heritage Studio	Disbursements for Site Visit to Gwalia 2-5/07/2019	2,412.33
BP 7.23	01/10/2019	Juwest Pty Ltd	Install New Regulator for LP Gas at 11 Queen Victoria Street, Install New Basin Mixers in Children's Bathroom at Child Care Centre and Supply and Deliver 10m3 Concrete to Old Agnew South Road	6,050.06
BP 7.24	01/10/2019	Kalgoorlie Mitre10	Supply of 1 Gasmate Caterer BBQ Hoover House	929.00
BP 7.25	01/10/2019	Leonora Motor Inn	Accommodation, Meals and Incidentals for Ranger, G. Dewar and R. Clarke - September, 2019	1,103.00
BP 7.26	01/10/2019	Multiple Trades and Maintenance	Fix Leaking Toilet Cistern and Tap In Shire Office and Replace Brass Connector to Gas Bottle at 11B Walton Street	763.80
BP 7.27	01/10/2019	Netlogic Information Technology	Set Up PC at Gwalia Museum and Fix Public Wifi Issues	412.50
BP 7.28	01/10/2019	Northern Goldfields Electrical Pty Ltd	Installation of Aircon at 26 Queen Victoria St, Repair of Oven at Hoover House and Move Split Sytem Aircon Away from Gas Bottles at 11B Walton Street	1,738.99
BP 7.29	01/10/2019	Office National Kalgoorlie	Stationery for Shire Office and CRC	508.34
BP 7.30	01/10/2019	Outback Grave Markers	Financial Assistance Provided to Enable Purchase of Lazer Engraving Equipment for Grave Marking	20,000.00
BP 7.31	01/10/2019	Outback Parks&Lodges	Accommodation, Meals and Incidentals for Kar Hui Toh 2-8/09/2019	410.00
BP 7.32	01/10/2019	Perfmet	Progress Claim C001 for 6 Off Perforated Panels and Entry Statement and Progress Claim C002 for 6 Off Perforated Panels and Entry Statement	14,050.30
BP 7.33	01/10/2019	Pier Street Medical	Drug and Alcohol Assessment Lab for S. Makse, I. Falanitama and D. Whitby and Medical Services Provisional Fee and Administrative Support Payment	64,507.63
BP 7.34	01/10/2019	Prosegur Australia Pty Ltd	ATM Monthly Rental and Service Charges August, 2019	2,859.74
BP 7.35	01/10/2019	PWT Electrical Pty Ltd	Provide Assistance to Netlogic with Wireless Works at Depot and Gwalia Museum	4,015.76
BP 7.36	01/10/2019	Randstad	Relief Child Care Workers for Leonora Child Care Centre August - September, 2019	10,763.21
BP 7.37	01/10/2019	Sigma Chemicals	Chemicals for Pool	4,555.79
BP 7.38	01/10/2019	Signal Advantage Pty Ltd	Name Badges for Staff	257.40
BP 7.39	01/10/2019	Site Fleet Services	Re-Entry of Invoices 2788, 2776, 2918 and 2787 due to Lost Cheque	1,194.48
BP 7.40	01/10/2019	Statewide Bearings	Aircon Belt for Rec Centre	44.00
BP 7.41	01/10/2019	Stratco (WA) Pty Ltd	Tin for Main Park Gazebo and Guttering, Downpipe and Fitting for 29 Hoover St	489.59
BP 7.42	01/10/2019	Western Australian Local Government Ass.	Advertising for Local Government Elections and Short Course Booking for R. Sprigg	1,953.00
			<b>GRAND TOTAL</b>	<b>\$200,482.22</b>

**Shire of Leonora****Monthly Report – List of Accounts Paid by Delegated Authority****Submitted to Council on the 15th October, 2019**

The following list of accounts has been paid under delegation by the Chief Executive Officer, since the previous list of accounts. Cheques are numbered from **25548** to **25566** and total **\$96,263.00**.

**CHIEF EXECUTIVE OFFICER**

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
25548	12/09/2019	Goldfields Truck Power	Supply and Delivery of 1 Only Izuzu NPR 65-190 Tipper 4 x Single Manual	65,825.00
25549	23/09/2019	Australian Taxation Office	BAS for August 2019	30,097.00
25550	25/09/2019	LGRCEU	Union Fee PPE: 23/9/19	20.50
25551	25/09/2019	Shire of Leonora	Rates deductions PPE: 23/9/19	150.00
25565	09/10/2019	LGRCEU	Union Fee PPE: 7/10/19	20.50
25566	09/10/2019	Shire of Leonora	Rates deductions PPE: 7/10/19	150.00
			<b>GRAND TOTAL</b>	<b>\$96,263.00</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Authorisation of Council</b>				
<b>Submitted to Council on the 15th October, 2019</b>				
<p><b>Batch Payment 8</b>, referenced from <b>BP 8.1</b> to <b>BP 8.27</b> totalling <b>\$84,973.74</b> submitted to each member of the Council on 15th October, 2019 has been checked and is 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>				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Batch Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
BP 8.1	16/10/2019	Air Liquide W.A. Ltd	Large Cylinder Fee for Month of September, 2019	25.22
BP 8.2	16/10/2019	AYA Group Pty Ltd	Supplies for Childcare Centre, Office and Museum/Hoover House September, 2019	574.34
BP 8.3	16/10/2019	BOC Limited	Container Service Fee - Daily Tracking for 29/08/2019-27/09/2019	132.70
BP 8.4	16/10/2019	Canine Control	Ranger Services for 30/09-2/10/2019	4,140.83
BP 8.5	16/10/2019	Creative Spaces	Items for Gwalia Museum Reception: Table, Stools, Accessories for Display Units, Notice Boards, Welcome Mat and Plastic Sheet Protectors, Seventh Invoice for Stage Two of Gwalia's Interpretation Project & Return Flights Perth - Kalgoorlie for R. Clarke and G. Dewar and Meals.	17,373.28
BP 8.6	16/10/2019	CyberSecure Pty Limited	Data Protection Service for October, 2019	250.80
BP 8.7	16/10/2019	Dave Hadden	Environmental Health and Building Services October, 2019 & Reimbursement for Fuel Purchased 7/8/19	5,252.15
BP 8.8	16/10/2019	Department of Fire and Emergency Services	2019/20 ESL Income Local Government	438.09
BP 8.9	16/10/2019	Eagle Petroleum (WA) Pty Ltd	Fuel Card Charges for Month of September, 2019	505.71
BP 8.10	16/10/2019	Elite Gym Hire	Hire of Gym Equipment for October, 2019	1,354.54
BP 8.11	16/10/2019	GHD Pty Ltd	Costs Associated with Preparation of Local Planning Strategy and Local Planning Scheme	790.75
BP 8.12	16/10/2019	Goldfield Services -	Cleaning of Shire Offices, Airport, Library, Recreation Centre NGROAC and Depot for Month of September	19,781.66
BP 8.13	16/10/2019	Hocking Heritage Studio	First Phase of Museum Interpretation Installation and Reception Upgrade	8,250.00
BP 8.14	16/10/2019	Leinster District Racing Club Inc	Payment of 2019/2020 Community Grant - Leinster	10,000.00
BP 8.15	16/10/2019	Leonora Painting Services	Painting of 11B Walton Street	3,520.00
BP 8.16	16/10/2019	Leonora Post Office	Postage and Supplies for Leonora Information Centre and Shire Office Month of September, 2019	399.50
BP 8.17	16/10/2019	McMahon Burnett Transport	Freight Charges for Transport of Goods from Kalgoorlie to Leonora	154.38
			<b>Sub Total</b>	<b>\$72,943.95</b>



<b>Batch Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
			<b>Balance Brought Forward</b>	<b>\$72,943.95</b>
BP 8.18	16/10/2019	Moore Stephens	Compilation of The Statement of Financial Activity for August, 2019 and Review and Lodge the Business Plan	4,125.00
BP 8.19	16/10/2019	Netlogic Information Technology	Upgrade of Servers and Apply Firmware	637.50
BP 8.20	16/10/2019	Office National Kalgoorlie	Travel Costs for Monthly Service of Photocopiers at Shire, CRC< Childcare Centre, Museum & Depot, Diaries and Paper for office & Wireless printer for rec centre	547.95
BP 8.21	16/10/2019	Prime Media Group Ltd	Radio Advertising for Gwalia Ghost Town and Museum month of September, 2019	660.00
BP 8.22	16/10/2019	Randstad	Relief Child Care Worker for Child Care Centre 23/09/2019 & 24/09/2019-27/09/2019	2,676.71
BP 8.23	16/10/2019	Shire Of Leonora - General	Free Wifi Vouchers for Information Centre - August & September, Coffee and Cakes for Seniors attending Hoover House as part of Leonora Community Grant & Meals for R Clarke & G Dewar during consultation Visit	780.50
BP 8.24	16/10/2019	Slater-Gartrell Sports	Sporting Equipment for Recreation Centre	817.30
BP 8.25	16/10/2019	Talitha Sprigg.	4 x Hoovers Gold Cake	200.00
BP 8.26	16/10/2019	Threat Protect	Alarm Monitoring October - December 2019 - Shire Office, ATM, Rec Centre, Bowls Club, Library & Childcare Centre	968.83
BP 8.27	16/10/2019	Yeti's Records Management Consultancy	Review Records Management Systems & Source Quotes for new systems	616.00
			<b>GRAND TOTAL</b>	<b>\$84,973.74</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Authorisation of Council</b>				
<b>Submitted to Council on the 15th October, 2019</b>				
<p>Cheques numbered <b>25567</b> to <b>25570</b> totalling <b>\$8,133.73</b> submitted to each member of the Council on 15th October, 2019 has been checked and is fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing.</p>				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
25567	15/10/2019	Telstra	Service and Usage Charges for September 2019	3,072.07
25568	15/10/2019	Water Corporation	Water Usage Charges for Duplex Unit 1/40 Hoover Street (9007527738)	53.20
25569	15/10/2019	Horizon Power	Power Usage Charges for Shire Office from 27/08/2019-24/09/2019, Streetlights 272428 1/9/2019-30/9/2019 & Decorative Streetlights 1/9/2019-30/9/2019	4,558.96
25570	15/10/2019	Leonora Pharmacy -	Antiseptic Spray, Sting Relief Cream and Burn Cream for Leonora Child Care Centre & Supplies for Pool First Aid Kit	449.50
			<b>GRAND TOTAL</b>	<b>\$8,133.73</b>

## **10.0 REPORTS OF OFFICERS**

### **10.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **10.2(C) FITNESS FOR WORK POLICY**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15<sup>th</sup> October, 2019

**AGENDA REFERENCE:** 10.2 (C) OCT 19

**SUBJECT:** Fitness for Work Policy

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** N/A

**FILE REFERENCE:** 1.40

#### **AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Linda Gray

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 10<sup>th</sup> October, 2019.

#### **BACKGROUND**

Currently, the Shire of Leonora policy manual contains a policy 'A.3.18 Fitness for Work' which details the guidelines and actions required to manage fitness for work within the workplace, including, illicit drug use, alcohol use, prescription medication, other medication, fatigue and any other factors where concentration and agility of an employee is affected.

As part of this policy, there is provision for how the shire responds to offences against the Fitness for Work policy with regards to drugs and prescription medication. An amendment has been made in this section to simplify the process to be taken in regards to a positive offence, as well as further clarification on protecting the confidentiality of any declarations of prescription and other medication usage.

#### **STATUTORY ENVIRONMENT**

The *Occupational Health and Safety Act 1984* and *Poisons Act 1964* have been considered in amending this policy.

#### **POLICY IMPLICATIONS**

Fitness for Work Policy Review.

#### **FINANCIAL IMPLICATIONS**

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

#### **STRATEGIC IMPLICATIONS**

This policy has been assessed in relation to its implications to the strategic plan and there does not appear to be any conflicts.

#### **RECOMMENDATIONS**

That Council adopt the amended policy 'A.3.18 Fitness for Work' as attached.

**VOTING REQUIREMENT**

Simple Majority

**COUNCIL DECISION**

**Moved Cr RA Norrie, seconded Cr F Harris,** that Council adopt the amended policy ‘A.3.18 Fitness for Work’ as attached.

**CARRIED (7 VOTES TO 0)**

## **A.3.18 FITNESS FOR WORK (INCLUDING ALCOHOL, DRUGS AND ILLEGAL SUBSTANCE USE IN THE WORKPLACE)**

**Policy Adopted 21<sup>st</sup> August, 2012**

**Amended 14<sup>th</sup> December, 2012, 19<sup>th</sup> February, 2019 & 15<sup>th</sup> October, 2019**

### **OBJECTIVE**

The objectives of introducing a Fitness for Work Policy and the associated procedure is to address the risk posed to the Shire's employees by the abuse of alcohol, drugs and substances or impaired work performance. The policy is directed towards the welfare of individual employees and the safety and health of other people.

The purpose of this procedure is to detail the guidelines and actions required to manage fitness for work within the workplace, including:

- Illicit drug use
- Alcohol use
- Prescription medication
- Other medication
- Fatigue
- Any other factors where concentration and agility of an employee is affected.

### **SCOPE**

It is the intent of the Shire of Leonora that this policy applies to all employees (including office and managerial employees), contractors, volunteers and consultants to the operations. Contractors performing services for the Shire will be required to adhere to these standards to ensure their behaviour does not adversely affect the safety of employees or members of the public.

### **DEFINITIONS**

For the purpose of this policy, the abuse of alcohol and/or other drugs includes:

- *Impaired work performance* – sudden or gradual deterioration in a person's ability to function appropriately at work;
- *Unfit for work* – being impaired for work and therefore unable to perform duties in a safe manner;
- *Use* – eating, drinking, inhaling, injecting or dermal absorption of any substance or drug;
- *Misuse* – inappropriate use of a substance on a Shire premise or property, including overdose of a drug or the failure to take a drug in accordance with medical advice;
- *Alcohol* – any beverage containing alcohol;
- *Drugs* – Amphetamines, Cannabinoid's THC, Opiates, Barbiturates, Cocaine, Methadone, Benzodiazepines, alcohol and/or other substances (including, "hangovers" and/or "come downs", etc);
- *Fit for work* – means that an individual is in a state (physically, mentally and behaviourally) which enables the employee to perform assigned tasks competently and in a manner which does not compromise or threaten the safety or health of themselves or others.

## ***POLICY STATEMENT***

The Shire recognises there are many factors that have the potential to affect a person's ability to concentrate or function appropriately whilst at work. This risk could adversely affect the safety and health of the direct employee, other employees or members of the public. This procedure outlines guidelines and expectations of the Shire to control the incidence of risk or injury or accident as a result of an employee being unfit for work. All employees of the Shire of Leonora will be subjected to undertake random drug and alcohol screening (paid by the Shire). If the employee refuses to comply with the requirement to undertake drug and alcohol screening, then the employee places themselves at serious risk of dismissal. Any employee of the Shire found to be under the influence of or suffering from the adverse effects of drugs, alcohol or any other substance whilst at work will be disciplined appropriately. Serious offences will place the employee at serious risk of dismissal.

### ***ALCOHOL***

Being under the influence of alcohol will not be permitted whilst working on the premise or property of the Shire. Any employee who records an alcohol reading during a random onsite breath test, will be stood down from their duties and either taken to the nearest police station for a blood alcohol test or to the Shire's medical provider for a blood alcohol test. Should an employee's blood alcohol level be deemed to be 0.05 and over, the employee will be suspended from work without pay for the remainder of the day. As the employee will be over the legal limit to drive, alternative transport will be required.

If the blood alcohol level is under 0.05, employees will be prohibited to operate Shire machinery, plant or equipment until a blood alcohol content of 0.00 is reached. If the employee refuses to comply with the requirement to undertake drug and alcohol screening, then the employee places himself at serious risk of dismissal.

There may be occasions where alcohol may be included as part of a work function or other recognised work event. Where management has approved the consumption of alcohol, employees must continue to behave in a sensible and responsible manner with due care for their own and other people's safety and wellbeing. Failure to behave in a sensible and responsible manner with due care, or any failure to follow any directions given by management with regard to the consumption of alcohol may result in disciplinary action. It is a condition of employment at the Shire that employees make alternative arrangements to get home. The Shire accepts no responsibility for employees during travel to and from the function.

### ***DRUGS AND PRESCRIPTION MEDICATION***

#### ***Illicit drugs and other substances***

Illicit drugs and other substances are strictly prohibited by the Shire. Being under the influence of, suffering adverse effects of, in possession of, or found to be cultivating, selling or supplying drugs or other substances whilst on Shire property or premise will result in disciplinary action and the employee being at serious risk of dismissal. All employees of the Shire of Leonora will be subjected to undertake random drug and alcohol screening (paid by the Shire).

If the drug screen proves positive on the first offence, the employee will receive a written warning and will be unable to return to the workplace until a clear reading is obtained and provided to the Shire at

the employee's expense. If an employee is found to give a positive result on the second offence, they will be at risk of summary dismissal

*Repeated offences will place the employee at serious risk of dismissal.*

### Prescription and other medication

Any prescription and other medication must be used in accordance with medical advice. Any non-prescription or other medication must be used in accordance with the manufacturer's recommendations.

Prior to attendance at a Shire initiated Drug and Alcohol Test, the employee will be directed to complete a Declaration regarding their prescription medication use. This Declaration will be placed in a sealed envelope and presented to the Doctor at the time of their appointment. It will be the responsibility of the Doctor to assess whether the result of their test reconciles to the prescribed medication taken and provides a negative test result.

Information relating to prescription or other medication will be recorded on an employees medical file for reference in the event of an emergency, including any known allergic reactions to any medication an employee may have (i.e. penicillin).

*Failure to follow these requirements will result in disciplinary action and will place the employee at serious risk of dismissal.*

### FATIGUE

Fatigue can be the result of many different situations. Due to this, this policy will directly reflect the implications of fatigue through (but not limited to) the following external triggers:

- Lack of sleep;
- Voluntary work; and
- External work commitments.

In the interests of safety and health it is important that employees remain alert and function at full capacity whilst at work. When affected by fatigue, actions may be impaired through lack of concentration and poor judgment, therefore increasing the potential to cause injury or harm to themselves, other employees or members of the public.

It is the policy of the Shire to provide a safe place of work for its employees. It is an employee's responsibility to report to their supervisors any other work commitments or voluntary commitments outside of their employment with the Shire.

Depending on the circumstances, the Shire may agree to come to a compromise with the employee to ensure there is an equilibrium between regular hours worked at the Shire, sleep/rest and additional hours worked elsewhere (including paid and voluntary work). If this agreement is reneged by the employee, disciplinary action may result.

If deprivation of sleep is the cause of fatigue due to other external circumstances, a drug and alcohol screen will be required. If positive, disciplinary action will result.

In circumstances where the employee is, in the judgement of the Shire, unfit to remain at work, the employee will be stood down from work without pay for the remainder of the day.

## EMPLOYEE ASSISTANCE PROGRAMME (EAP)

The Shire understands employees may be experiencing difficulties external to work that may influence their behaviour and health whilst at work. To assist with the recovery of the employee, the Shire has in place a confidential employee assistance programme. For the purpose of this policy, this programme will be offered to first offence employees through ratification of the Chief Executive Officer. This programme will also be offered on the second confirmed screening. The Shire will offer a total of six (6) counselling sessions; if further sessions are required, approval is to be obtained from the Chief Executive Officer.

If an EAP is offered as a result of a first offence and the employee declines the offer, they must attend the EAP on the second offence or face possible dismissal. Due to the confidentiality of the EAP, it is the responsibility of the employee to provide the Shire with proof that the employee attended the EAP.

Employees who have not failed to meet the guidelines of this policy and feel an EAP would benefit them due to personal circumstances may utilise these services. Such employees do not contravene the guidelines of this policy if they volunteer for the EAP service.

## DISCIPLINARY ACTION

If this policy is in any way contravened by an employee the following will result.

### General guidelines

Any employee who tests positive to an alcohol breath screen or urine drug screen will be stood down from their work and will not be permitted to resume work until such time as they have proven they are fit for work. Any person who demonstrates the signs of being significantly fatigued will be subjected to a random drug and alcohol screen and will be stood down from work until such time as they have proven they are fit for work.

### First offence

- The employee will be immediately suspended from duty if found unfit for work.
- The employee will be given the opportunity to state their case. Unless there are convincing arguments to the contrary, this procedure will continue.
- The employee will not be permitted to return to work until they have been tested again and proved negative for all prescribed substances and the results provided to the Shire at the employee's expense. The employee has up to three months to provide a negative test. Failure to provide a negative test will place the employee at serious risk of dismissal.
- The employee will receive a written warning.
- The employee will be counselled by their supervisor focussing on:
  - the unacceptability of the employee's behaviour;
  - the risk that such behaviour creates for the safety of the individual and other employees or members of the public;



- the employee's responsibility to demonstrate that the problem is being effectively addressed; and
- the understanding that any future breach of the policy will place the employee at serious risk of dismissal.

The employee will be formally offered the opportunity to contact a professional counsellor. The decision to undertake counselling or other treatment for alcohol or other drug or substance problem is the responsibility of the employee and cannot be made mandatory. However, refusal to accept counselling will place the employee at serious risk of dismissal. The employee will be required to undertake compulsory screening, paid by the Shire, when any random alcohol and/or drug screening is undertaken for the period of twelve months following their return to the workplace.

The Shire will insist that the employee provide satisfactory evidence that the effect of work performance and/or safety has been addressed before they are permitted to return to work.

### Second and Subsequent Offences

- The employee will be immediately suspended from duty if found unfit for work.
- The employee will be given the opportunity to state their case. Unless there are convincing arguments to the contrary, this procedure will continue.
- The employee will not be permitted to return to work until they have been tested again and proved negative for all prescribed substances and the results provided to the Shire at the employee's expense. The employee has up to three months to provide a negative test. Failure to provide a negative test will place the employee at serious risk of dismissal.
- The employee will receive a written warning.
- The employee will be counselled by their supervisor and the Deputy or Chief Executive Officer focussing on:
  - the unacceptability of the employee's behaviour;
  - the risk that such behaviour creates for the safety of the individual and other employees or members of the public;
  - the employee's responsibility to demonstrate that the problem is being effectively addressed; and
  - the understanding that any future breach of the policy will place the employee at serious risk of dismissal.

Counselling will be offered. The employee will be instantly dismissed without notice if he/she declines the offer to the EAP on the second offence. Due to the confidentiality of the EAP, it is the responsibility of the employee to provide the Shire with proof that the employee attended the EAP. The employee will be submitted to undertake compulsory screening when any random alcohol and/or drug screening is undertaken for the period of twelve months following their return to the workplace paid by the Shire. If the employee refuses to comply with the requirement to undertake drug and alcohol screening then the employee places himself at serious risk of dismissal. The Shire will insist that the employee provide satisfactory evidence that the effect of work performance and/or safety has been addressed at the sessions before they are permitted to return to work.

### SUMMARY DISMISSAL

The following are guidelines to circumstances that will result in summary dismissal without notice:

- any attempt to falsify the drug and alcohol screen;
- cultivating, selling or supplying drugs and/or other substances;

- unauthorised consumption of illicit drugs or alcohol whilst on the work site or during the working period; or
- unlawful behaviour that has the effect of irretrievably damaging the employer/employee relationship.

## OTHER

If an employee is found to be heavily intoxicated, above the legal limit to drive, register a positive drug reading, or extremely fatigued and they are to be sent home without pay, it is a requirement of their supervisors to:

- Contact the employee's next of kin to arrange pick up; and
- If next of kin is unable to be contacted or unable to take employee home, the supervisor will take them home. The employee is to be advised that their vehicle must be safely collected that day at no responsibility to the Shire. Additionally, the Shire takes no responsibility for any vehicles that are not collected.

## NEW EMPLOYEES

All potential new employees will be required to undergo a pre-employment medical examination or complete a pre-employment medical statement. Part of this examination will include a drug and alcohol screen. If a prospective new employee has a positive reading on any of the tested substances, they will not be eligible to be offered the position they have applied for.

Further, all potential new employees will be required to apply for a National Police Clearance (NPC). Should the resulting NPC show an offence, then this will be presented to the Chief Executive Officer. The Chief Executive Officer will then determine if the potential new employee is suitable for employment with the Shire of Leonora.

**10.0 REPORTS OF OFFICERS**  
**10.3 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR**

Nil

**11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.**

**A. ELECTED MEMBERS**

Nil

**B. OFFICERS**

Moved Cr RA Norrie, seconded Cr AE Taylor, that late item 11.B.(i) be accepted for consideration at the meeting

**CARRIED (7 VOTES TO 0)**

**11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.**

**11.B. OFFICERS**

**11.B.(i) MEETING BETWEEN COUNCIL AND ITS AUDITOR**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15<sup>th</sup> October, 2019

**AGENDA REFERENCE:** 11.B.(i) OCT 19

**SUBJECT:** Meeting between Council and its Auditor

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** 1.10

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** James Gregory Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 14<sup>th</sup> October, 2019

**BACKGROUND**

Previously, Council has satisfied the regulatory requirement to meet with its auditors by either teleconference or in person meetings, and usually during the Ordinary Meeting of Council, or when the opportunity has presented to meet with the appointed auditors in person. In some instances, as the audit committee is represented by the full Council, it was decided after discussions with the Shire of Leonora's appointed auditors, to schedule visits for meetings at the same time as the Audit Committee Meeting. This would enable one of Council's appointed auditors, Mr Marius van der Merwe, to attend in person and liaise with the committee.

This year, scheduling has prevented the Shire of Leonora's auditor to meet during an Audit Committee meeting, however meeting with Council in person at the full Council meeting still satisfies compliance requirements and Mr van der Merwe will be in attendance at the Council meeting in person.

The independent audit report for the 2018/19 period will be forwarded to Councillors for review at the earliest opportunity, and there will be opportunity for Council to engage with its auditor to raise queries about audits carried out this year and any other matter.

**STATUTORY ENVIRONMENT**

Section 7.12A(2) of the *Local Government Act 1995* requires a local government meet with its auditor at least once every year.

**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 this report prepared by the Chief Executive Officer, and note the requirement to meet with the Council’s auditor at least once per year has been met for this period.

**VOTING REQUIREMENT**

Simple majority required.

**COUNCIL DECISION**

**Moved Cr RA Norrie, seconded Cr AM Moore,** that Council accept this report prepared by the Chief Executive Officer, and note the requirement to meet with the Council’s auditor at least once per year has been met for this period.

**CARRIED (7 VOTES TO 0)**

**12.0 NEXT MEETING**

Tuesday 19<sup>th</sup> November, 2019

**13.0 CLOSURE OF MEETING**

There being no further business, the Shire President Cr PJ Craig declared the meeting closed at **11:54am.**