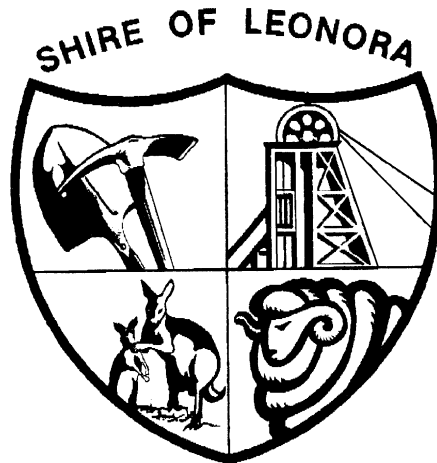


# **SHIRE OF LEONORA**

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



**MINUTES OF ORDINARY MEETING HELD  
IN SHIRE CHAMBERS, LEONORA  
ON TUESDAY 17<sup>TH</sup> DECEMBER, 2019  
COMMENCING AT 9:31 AM.**

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

**1.1 The President Cr PJ Craig declared the meeting open at 9:31am.**

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

Nil

**1.3 Financial Interests Disclosure**

Nil

**2.0 DISCLAIMER NOTICE**

**3.0 COUNCIL MEETING INFORMATION NOTES**

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

<b>4.1 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>Corporate Services Officer</b>	<b>KJ Lord</b>

**3.2 Apologies**  
**Deputy Chief Executive Officer**                      **L Gray**

**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 RA Norrie, seconded Cr AM Moore** that the Minutes of the Ordinary Meeting held on 19th November, 2019 be confirmed as a true and accurate record.

**CARRIED (7 VOTES TO 0)**

**9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

Shire President Cr PJ Craig advised that some members of Council, including himself, have had discussions with the Chief Executive Officer regarding the possible extension or renewal of the current Contract of Employment which expires 30<sup>th</sup> June, 2020.

## 11.0 REPORTS OF OFFICERS

### 11.1 CHIEF EXECUTIVE OFFICER

Nil

## 11.0 REPORTS OF OFFICERS

### 11.2 DEPUTY CHIEF EXECUTIVE OFFICER

#### 11.2(A) MONTHLY FINANCIAL STATEMENTS

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 17th December, 2019

**AGENDA REFERENCE:** 11.2 (A) DEC 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:** 10<sup>th</sup> December, 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 November, 2019 consisting of:

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

#### 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 November, 2019 consisting of:

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

be accepted.

*Cr PJ Craig adjourned the meeting at 9:41 am for a short break*

*Cr PJ Craig resumed the meeting at 9:43 am with all those previous listed in the record of attendance present*

## **VOTING REQUIREMENT**

Simple Majority

## **COUNCIL DECISION**

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

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

be accepted.

**CARRIED (7 VOTES TO 0)**

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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 November 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**

5 December 2019

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

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

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## **PREPARATION TIMING AND REVIEW**

Date prepared: All known transactions up to  
4th December 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.

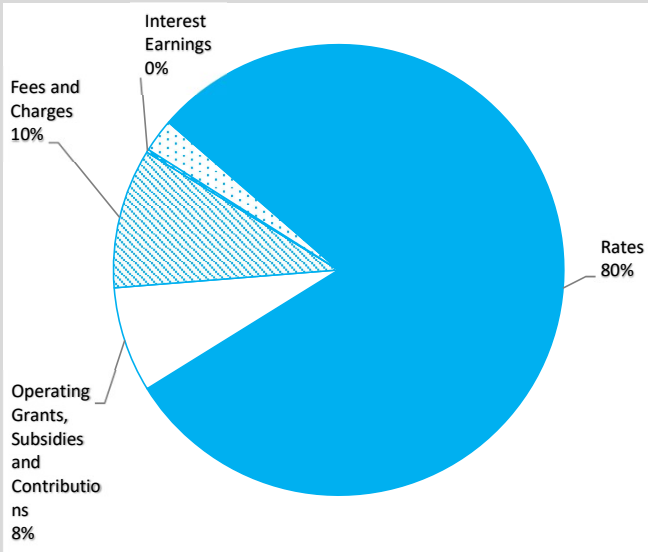
#### **CRITICAL ACCOUNTING ESTIMATES**

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.

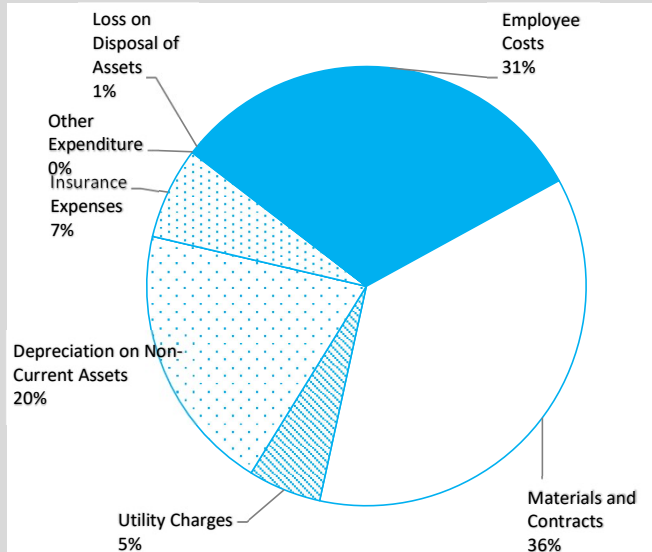
#### **ROUNDING OFF FIGURES**

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

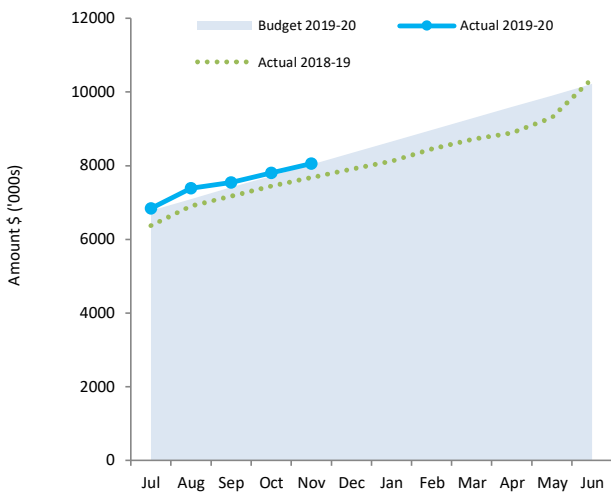
OPERATING REVENUE



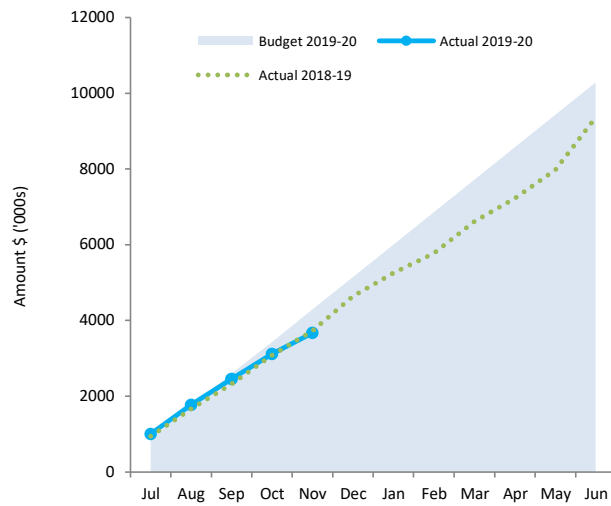
OPERATING EXPENSES



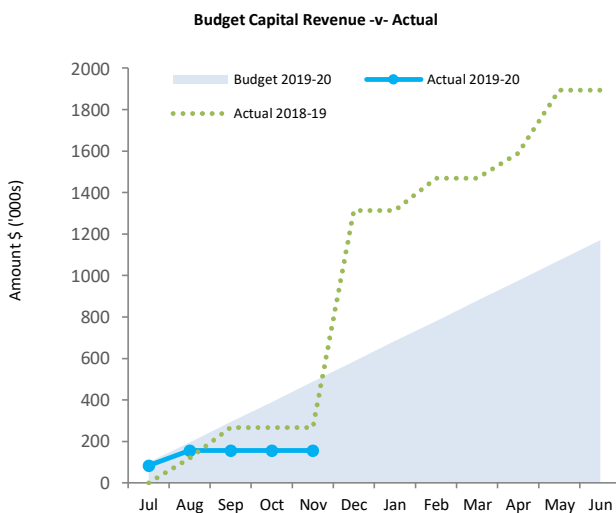
Budget Operating Revenues -v- Actual



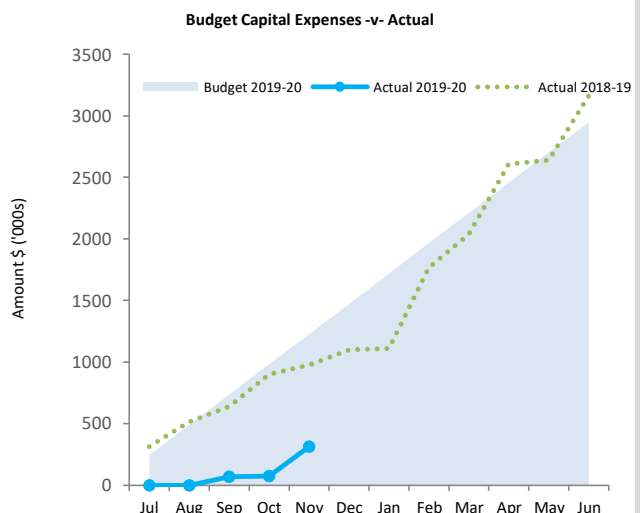
Budget Operating Expenses -v- YTD Actual



CAPITAL REVENUE



CAPITAL EXPENSES



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

## KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 NOVEMBER 2019

## STATUTORY REPORTING PROGRAMS

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

### PROGRAM NAME AND OBJECTIVES

#### GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources.

#### ACTIVITIES

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 allowances, 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 included under this heading. Also included is the sponsorship of the Royal Flying Doctor Service of Australia through a five year contribution towards funding an aircraft.

#### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

##### 1. Rates.

- (a) GRV (gross rental value) refers to property rates for Leonora, Leinster and Agnew town sites and operational mines and associated infrastructure.
- (b) UV (Unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and prospecting licenses, exploration licenses and mining leases. It also refers to pastoral properties.
- (c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.
- (d) Administration charge refers to the charge levied on ratepayers electing to make payment of rates 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.

##### 2. Grants

- (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 unshared 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 the collection of Federal Government grants including provision and updating of data used in grants commission formula.

##### 3. Interest from Investments

Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.

#### LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Costs and revenues associated with animal control within the Shire and also includes dog and cat registration, fire prevention and control, emergency services and other aspects of community safety.

#### HEALTH

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 doctor's expenses, aged care feasibility study and notification of disease.

## EDUCATION AND WELFARE

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

Provision of support services for education through the Leonora Childcare Centre, and for the elderly, youth and disabled within the district for the betterment of the residents.

## HOUSING

To provide and maintain staff 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. Accommodation included 9 houses, 2 duplexes and a single persons 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 maintenance of the landfill refuse site and liquid waste facility. Revenue collection by way of an annual fee for this service is included on rate assessment notices. Costs associated with review and administration of Council's Town Planning Scheme and operation of the Leonora Cemetery. Provisions of Christmas decorations in Leonora townsite.

## RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social wellbeing 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 courts, two squash courts, kitchen, gymnasium, swimming pool and associated facilities and revenues collected from the public for use of these facilities. Additional facilities located in Leonora include a bowling club and skate park. Costs of maintenance of Council owned 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 WA.

## TRANSPORT

To provide safe, effective and efficient transport services to the community.

Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, townsite footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for street lights in the Leonora townsite and maintenance of Council's works depot and associated infrastructure. Operation, maintenance and management of Leonora Airport 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 Doctor 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 wellbeing.

Costs associated with tourism promotion throughout the Shire including employment of staff at the Gwalia Heritage Precinct and Leonora Information Centre. Costs and revenues associated with building control under building regulations including inspections and issuing building permits. Completion of the Northern Goldfields Regional Offices and Administration Centre (NGROAC) providing regional office accommodation and a casual meeting place.

## OTHER PROPERTY AND SERVICES

To monitor and control the Shire's overheads operating accounts.

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others. Costing 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. Costs and revenue associated with standpipe facilities.

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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	412	<b>1,230</b>	818	198.54%	
General Purpose Funding - Rates	6	6,465,520	6,437,522	<b>6,429,381</b>	(8,141)	(0.13%)	
General Purpose Funding - Other		661,907	668,294	<b>315,805</b>	(352,489)	(52.74%)	▼
Law, Order and Public Safety		11,515	11,223	<b>7,917</b>	(3,306)	(29.46%)	
Health		43,157	16,874	<b>10,514</b>	(6,360)	(37.69%)	
Education and Welfare		266,088	96,655	<b>120,506</b>	23,851	24.68%	▲
Housing		48,300	19,521	<b>14,740</b>	(4,781)	(24.49%)	
Community Amenities		418,274	282,101	<b>262,776</b>	(19,325)	(6.85%)	
Recreation and Culture		282,380	136,619	<b>138,764</b>	2,145	1.57%	
Transport		807,041	411,789	<b>502,264</b>	90,475	21.97%	▲
Economic Services		1,092,332	403,570	<b>203,022</b>	(200,548)	(49.69%)	▼
Other Property and Services		142,170	58,016	<b>52,676</b>	(5,340)	(9.20%)	
		<b>10,239,684</b>	<b>8,542,596</b>	<b>8,059,595</b>	(483,001)		
<b>Expenditure from operating activities</b>							
Governance		(676,501)	(311,564)	<b>(170,227)</b>	141,337	45.36%	▲
General Purpose Funding		(400,049)	(177,093)	<b>(154,608)</b>	22,485	12.70%	▲
Law, Order and Public Safety		(177,065)	(76,953)	<b>(64,252)</b>	12,701	16.50%	
Health		(652,735)	(265,747)	<b>(260,949)</b>	4,798	1.81%	
Education and Welfare		(672,988)	(286,067)	<b>(219,929)</b>	66,138	23.12%	▲
Housing		0	(8,564)	<b>0</b>	8,564	100.00%	
Community Amenities		(331,120)	(154,235)	<b>(164,230)</b>	(9,995)	(6.48%)	
Recreation and Culture		(1,369,873)	(591,107)	<b>(548,604)</b>	42,503	7.19%	
Transport		(3,211,198)	(1,536,874)	<b>(1,419,739)</b>	117,135	7.62%	
Economic Services		(2,834,393)	(1,077,649)	<b>(808,939)</b>	268,710	24.93%	▲
Other Property and Services		(45,601)	(58,968)	<b>138,890</b>	197,858	335.53%	▲
		<b>(10,371,523)</b>	<b>(4,544,821)</b>	<b>(3,672,587)</b>	872,234		
Non-cash amounts excluded from operating activities	1(a)	1,523,288	653,513	<b>666,520</b>	13,007	1.99%	
<b>Amount attributable to operating activities</b>		<b>1,391,449</b>	<b>4,651,288</b>	<b>5,053,528</b>	402,240		
<b>Investing Activities</b>							
Proceeds from non-operating grants, subsidies and contributions	12	758,755	363,692	<b>0</b>	(363,692)	(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)	(735,265)	<b>(313,573)</b>	421,692	57.35%	▲
<b>Amount attributable to investing activities</b>		<b>(1,777,406)</b>	<b>(215,752)</b>	<b>(157,752)</b>	58,000		
<b>Financing Activities</b>							
Transfer to Reserves	9	(1,928,392)	(15,104)	<b>(15,104)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,928,392)</b>	<b>(15,104)</b>	<b>(15,104)</b>	0		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>6,734,781</b>	<b>7,151,251</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 NOVEMBER 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 NOVEMBER 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	6,437,522	<b>6,429,381</b>	(8,141)	(0.13%)	
Operating grants, subsidies and contributions	11	1,766,204	1,132,695	<b>610,427</b>	(522,268)	(46.11%)	▼
Fees and charges		1,726,760	850,675	<b>808,895</b>	(41,780)	(4.91%)	▼
Interest earnings		34,000	14,165	<b>16,866</b>	2,701	19.07%	
Other revenue		227,200	107,539	<b>194,026</b>	86,487	80.42%	▲
Profit on disposal of assets	7	20,000	0	<b>0</b>	0	0.00%	
		<b>10,239,684</b>	<b>8,542,596</b>	<b>8,059,595</b>	(483,001)		▼
<b>Expenditure from operating activities</b>							
Employee costs		(1,998,009)	(820,259)	<b>(1,124,666)</b>	(304,407)	(37.11%)	▼
Materials and contracts		(6,077,070)	(2,642,307)	<b>(1,337,559)</b>	1,304,748	49.38%	▲
Utility charges		(363,789)	(151,354)	<b>(197,297)</b>	(45,943)	(30.35%)	▼
Depreciation on non-current assets		(1,460,449)	(608,513)	<b>(728,893)</b>	(120,380)	(19.78%)	▼
Insurance expenses		(246,799)	(243,299)	<b>(248,199)</b>	(4,900)	(2.01%)	
Other expenditure		(142,568)	(34,089)	<b>(4,121)</b>	29,968	87.91%	▲
Loss on disposal of assets	7	(82,839)	(45,000)	<b>(31,852)</b>	13,148	29.22%	
		<b>(10,371,523)</b>	<b>(4,544,821)</b>	<b>(3,672,587)</b>	872,234		▲
Non-cash amounts excluded from operating activities	1(a)	1,523,288	653,513	<b>666,520</b>	13,007	1.99%	
<b>Amount attributable to operating activities</b>		<b>1,391,449</b>	<b>4,651,288</b>	<b>5,053,528</b>	402,240		▲
<b>Investing activities</b>							
Non-operating grants, subsidies and contributions	12	758,755	363,692	<b>0</b>	(363,692)	(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)	(735,265)	<b>(313,573)</b>	421,692	(57.35%)	▲
<b>Amount attributable to investing activities</b>		<b>(1,777,406)</b>	<b>(215,752)</b>	<b>(157,752)</b>	58,000		▲
<b>Financing Activities</b>							
Transfer to reserves	9	(1,928,392)	(15,104)	<b>(15,104)</b>	0	0.00%	
<b>Amount attributable to financing activities</b>		<b>(1,928,392)</b>	<b>(15,104)</b>	<b>(15,104)</b>	0		
<b>Closing Funding Surplus / (Deficit)</b>	1(c)	<b>0</b>	<b>6,734,781</b>	<b>7,151,251</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)	0	0
Movement in employee wage accruals		0	0	(94,225)
Add: Loss on asset disposals	7	82,839	45,000	31,852
Add: Depreciation on assets		1,460,449	608,513	728,893
<b>Total non-cash items excluded from operating activities</b>		<b>1,523,288</b>	<b>653,513</b>	<b>666,520</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 Nov 2018	Year to Date 30 Nov 2019
<b>Adjustments to net current assets</b>				
Less: Reserves - restricted cash	9	(3,330,623)	(2,546,046)	(3,345,727)
Add: Provisions - employee	10	145,175	198,195	145,175
Add: Wages liability		94,225	0	0
<b>Total adjustments to net current assets</b>		<b>(3,091,223)</b>	<b>(2,347,851)</b>	<b>(3,200,552)</b>

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

<b>Current assets</b>				
Cash and cash equivalents	2	4,863,498	6,986,671	9,686,327
Rates receivables	3	165,403	856,225	914,560
Receivables	3	585,949	474,281	151,190
Other current assets	4	63,166	39,396	66,594
<b>Less: Current liabilities</b>				
Payables	5	(171,039)	(481,532)	(219,791)
Contract liabilities	10	0	0	(101,902)
Provisions	10	(145,175)	(198,195)	(145,175)
<b>Less: Total adjustments to net current assets</b>	1(b)	<b>(3,091,223)</b>	<b>(2,347,851)</b>	<b>(3,200,552)</b>
<b>Closing Funding Surplus / (Deficit)</b>		<b>2,270,579</b>	<b>5,328,995</b>	<b>7,151,251</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	6,339,330		0	6,339,330	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		2,038,750	0	2,038,750	NAB	1.55%	Jan-20
LSL Maximiser	Cash and cash equivalents		72,808	0	72,808	NAB	Variable	Nil
Fire Maximiser	Cash and cash equivalents		9,061	0	9,061	NAB	Variable	Nil
Plant Maximiser	Cash and cash equivalents		400,673	0	400,673	NAB	Variable	Nil
Annual Leave Maximiser	Cash and cash equivalents		62,447	0	62,447	NAB	Variable	Nil
Gwalia Precinct Maximiser	Cash and cash equivalents		318,777	0	318,777	NAB	Variable	Nil
Building Maintenance Maximiser	Cash and cash equivalents		165,747	0	165,747	NAB	Variable	Nil
Waste Management Maximiser	Cash and cash equivalents		192,464	0	192,464	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>6,340,600</b>	<b>3,345,727</b>	<b>0</b>	<b>9,686,327</b>			
<b>Comprising</b>								
Cash and cash equivalents		6,340,600	3,345,727	0	9,686,327			
		<b>6,340,600</b>	<b>3,345,727</b>	<b>0</b>	<b>9,686,327</b>			

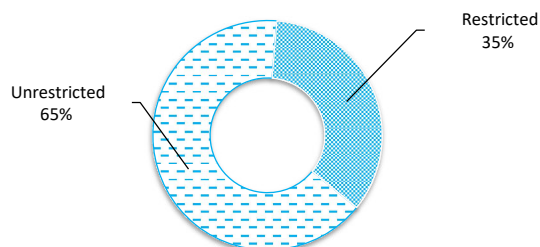
**KEY INFORMATION**

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>\$9.69 M</b>	<b>\$6.34 M</b>

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

**OPERATING ACTIVITIES  
NOTE 3  
RECEIVABLES**

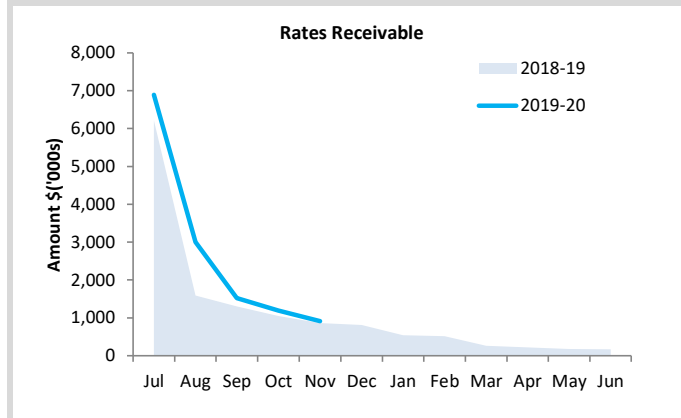
Rates Receivable	30 Jun 2019	30 Nov 19
	\$	\$
Opening Arrears Previous Years	133,780	165,403
Levied this year	6,038,744	6,429,381
Less - Collections to date	(6,007,121)	(5,680,224)
Equals Current Outstanding	<b>165,403</b>	<b>914,560</b>
<b>Net Rates Collectable</b>	<b>165,403</b>	<b>914,560</b>
% Collected	97.3%	86.1%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(46,056)	16,210	73,917	37,627	46,868	128,566
Percentage	-35.8%	12.6%	57.5%	29.3%	36.5%	
<b>Balance per Trial Balance</b>						
Sundry receivable						128,566
GST receivable						26,584
Allowance for impairment of receivables						(6,030)
Interest receivable						1,645
Undeposited cash						425
<b>Total Receivables General Outstanding</b>						<b>151,190</b>

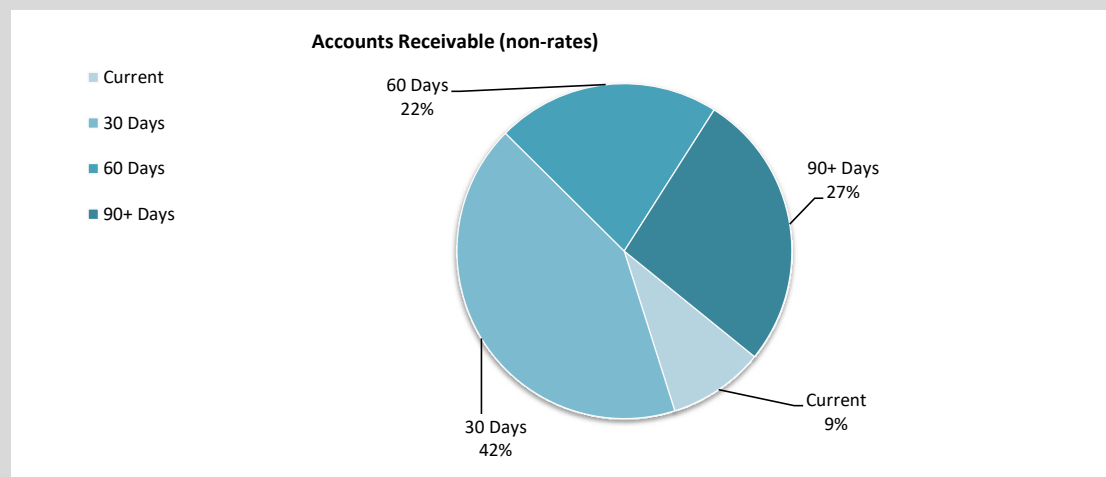
Amounts shown above include GST (where applicable)

**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.



Collected	Rates Due
<b>86.1%</b>	<b>\$914,560</b>



<b>Debtors Due</b>
<b>\$151,190</b>
<b>Over 30 Days</b>
<b>123%</b>
<b>Over 90 Days</b>
<b>36.5%</b>

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance 30 November 2019
<b>Inventory</b>	\$	\$	\$	\$
Stores on hand	63,166	93,272	(89,844)	66,594
<b>Total Other Current assets</b>	<b>63,166</b>			<b>66,594</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.

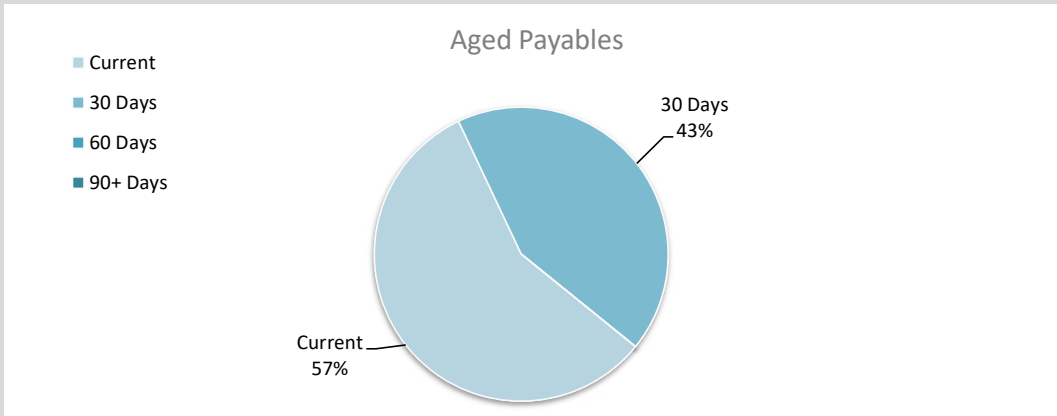
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	21,908	16,426	0	0	38,334
Percentage	0%	57.2%	42.8%	0%	0%	
<b>Balance per Trial Balance</b>						
Sundry creditors						38,334
ATO liabilities						64,398
Credit card						7,183
FESA Levy						108,704
Prepaid rates						1,172
<b>Total Payables General Outstanding</b>						<b>219,791</b>

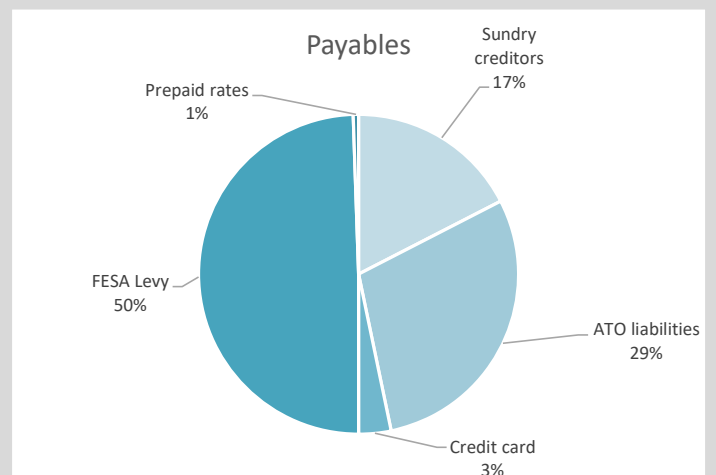
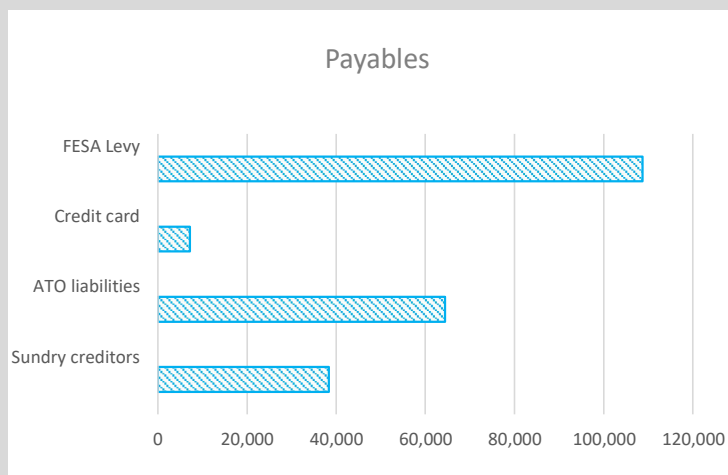
Amounts shown above include GST (where applicable)

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.



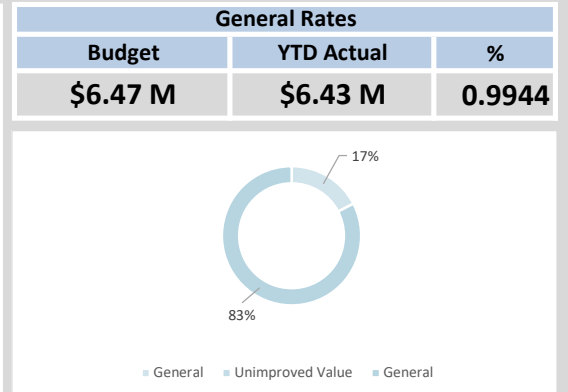
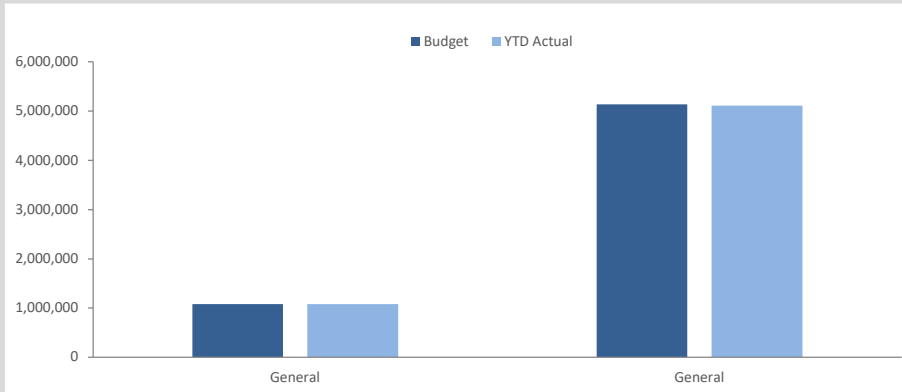
<b>Creditors Due</b>
<b>\$219,791</b>
<b>Over 30 Days</b>
<b>43%</b>
<b>Over 90 Days</b>
<b>0%</b>



General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue \$	Interim Rate \$	Back Rate \$	Total Revenue \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$
<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	7,860	0	5,105,669
<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>7,860</b>	<b>0</b>	<b>6,181,963</b>
<b>Minimum Payment</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>6,429,381</b>
<b>Total General Rates</b>							<b>6,465,520</b>				<b>6,429,381</b>

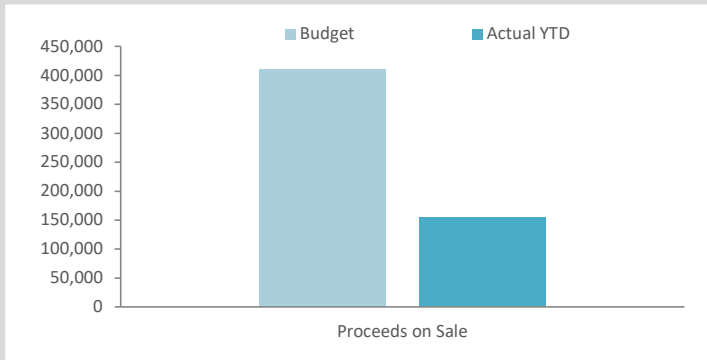
**KEY INFORMATION**

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.



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 NOVEMBER 2019

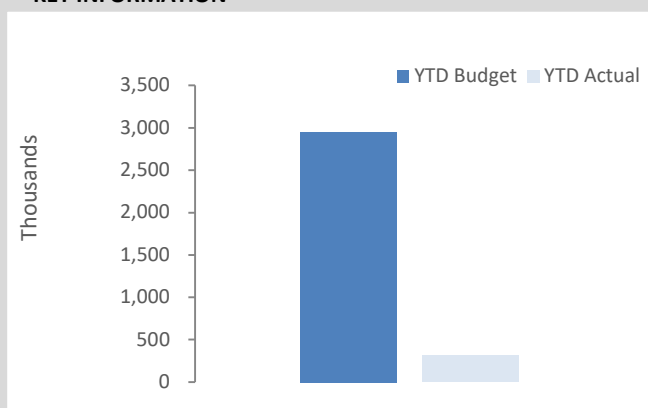
INVESTING ACTIVITIES  
NOTE 8  
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Building and Improvements	307,600	0	0	0
Plant & Equipment	586,891	376,062	160,159	(215,903)
Roads	1,045,670	312,203	149,061	(163,142)
Improvements & Infrastructure	1,007,000	47,000	4,353	(42,647)
<b>Capital Expenditure Totals</b>	<b>2,947,161</b>	<b>735,265</b>	<b>313,573</b>	<b>(421,692)</b>
<b>Capital Acquisitions Funded By:</b>				
	\$	\$	\$	\$
Capital grants and contributions	758,755	363,692	0	(363,692)
Other (Disposals & C/Fwd)	411,000	155,821	69,658	(86,163)
Contribution - operations	1,777,406	215,752	243,915	28,163
<b>Capital Funding Total</b>	<b>2,947,161</b>	<b>735,265</b>	<b>313,573</b>	<b>(421,692)</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**



Acquisitions	Annual Budget	YTD Actual	% Spent
	<b>\$2.95 M</b>	<b>\$0.31 M</b>	<b>11%</b>
Capital Grant	Annual Budget	YTD Actual	% Received
	<b>\$0.76 M</b>	<b>\$0 M</b>	<b>0%</b>

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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>				
LB10001 Public Toilet - Town	\$ 100,000	\$ 0	\$ 0	\$ 0
LB10002 Public Toilet - Gwalia Museum	100,000	0	0	0
LB10003 Porch - Gwalia Museum	22,600	0	0	0
LB10004 Records storage shed - Kalgoorlie	75,000	0	0	0
LB10005 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>				
PE10001 Kluger Drs Vehicle	39,397	0	0	0
PE10002 Toyota Hilux Dual Cab 4WD EHO Vehicle	48,512	48,512	0	(48,512)
PE10003 Kluger MEW Vehicle	39,397	0	0	0
PE10004 Isuzu NPR - 65 - 190 Tipper Truck	57,300	57,300	59,499	2,199
PE10005 Toyota Hilux 2WD	33,510	33,510	0	(33,510)
PE10006 Sweeper	90,768	90,768	0	(90,768)
PE10007 Toyota Hilux Dual Cab 4WD (WS)	48,062	48,062	0	(48,062)
PE10008 Toyota Hilux Dual Cab 4WD (P&G)	43,755	43,755	0	(43,755)
PE10009 Metrocount Traffic Counter x 2	10,400	10,400	7,800	(2,600)
PE10010 Toyota Hilux Dual Cab 4WD (Museum)	43,755	43,755	0	(43,755)
PE10011 CEO Vehicle	75,248	0	0	0
PE10012 DCEO Vehicle	56,787	0	0	0
PE10013 TTC Bowling Green Roller	0	0	92,860	92,860
<b>TOTAL - Plant &amp; Equipment</b>	<b>586,891</b>	<b>376,062</b>	<b>160,159</b>	<b>(215,903)</b>
<b>TOTAL PROPERTY PLANT AND EQUIPMENT</b>	<b>894,491</b>	<b>376,062</b>	<b>160,159</b>	<b>(734,332)</b>
<b>Roads</b>				
IR10001 Leonora Nambi Road (RRG)	562,792	200,798	106,889	(93,909)
IR10002 Mt Ida Road (R2R)	117,260	0	0	0
IR10003 Agnew to Lake Miranda Road (R2R)	205,618	51,405	0	(51,405)
IR10004 Footpath Renewals	110,000	60,000	42,172	(17,828)
IR10005 Grid Renewals	50,000	0	0	0
<b>TOTAL - Roads</b>	<b>1,045,670</b>	<b>312,203</b>	<b>149,061</b>	<b>(163,142)</b>
<b>Improvements &amp; Infrastructure</b>				
IO10001 Playground - Tower Street	317,000	35,000	2,064	(32,936)
IO10002 Pumptrack - Skate Park	135,000	0	0	0
IO10003 Standpipe - Depot	30,000	12,000	2,289	(9,711)
IO10004 Fencing - Shire Common	25,000	0	0	0
IO10005 Airport lights	500,000	0	0	0
<b>TOTAL - Other Infrastructure</b>	<b>1,007,000</b>	<b>47,000</b>	<b>4,353</b>	<b>(42,647)</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>2,052,670</b>	<b>359,203</b>	<b>153,414</b>	<b>(205,789)</b>
<b>Total Capital Expenditure</b>	<b>2,947,161</b>	<b>735,265</b>	<b>313,573</b>	<b>(421,692)</b>



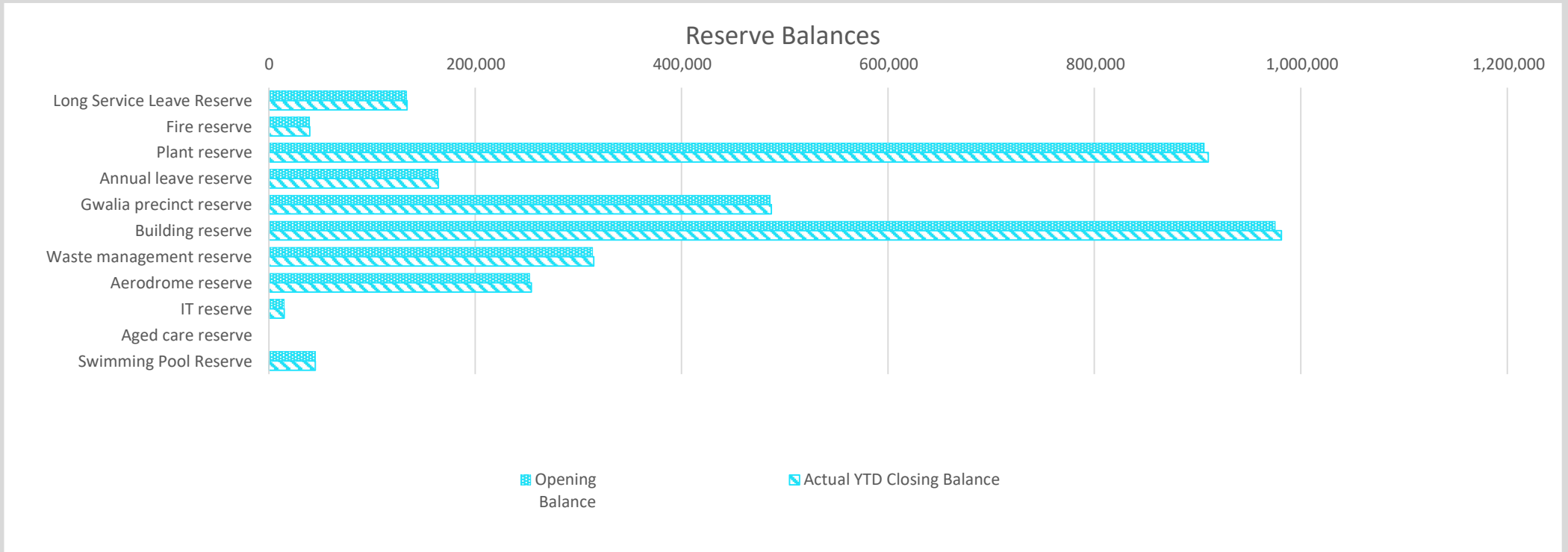
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2019**

**OPERATING ACTIVITIES  
NOTE 9  
CASH RESERVES**

**Cash Backed Reserve**

<b>Reserve Name</b>	<b>Opening Balance</b>	<b>Budget Interest Earned</b>	<b>Actual Interest Earned</b>	<b>Budget Transfers In (+)</b>	<b>Actual Transfers In (+)</b>	<b>Budget Transfers Out (-)</b>	<b>Actual Transfers Out (-)</b>	<b>Budget Closing Balance</b>	<b>Actual YTD Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	133,500	769	470	0	0	0	0	134,269	133,970
Fire reserve	39,424	227	219	0	0	0	0	39,651	39,643
Plant reserve	906,540	5,220	3,821	0	0	0	0	911,760	910,361
Annual leave reserve	163,629	942	756	0	0	0	0	164,571	164,385
Gwalia precinct reserve	485,627	2,796	1,347	0	0	0	0	488,423	486,974
Building reserve	975,352	5,616	5,894	0	0	0	0	980,968	981,246
Waste management reserve	313,828	1,807	961	0	0	0	0	315,635	314,789
Aerodrome reserve	252,723	1,455	1,636	0	0	0	0	254,178	254,359
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>15,104</b>	<b>1,898,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,259,015</b>	<b>3,345,727</b>

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance 30 November 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 - 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 NOVEMBER 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	304,165	136,700
Grant - Roads (Untied)	0	0	0	0	0	354,992	354,992	152,047
<b>Law, order, public safety</b>								
Operational Grant - Bush Fire	0	0	0	0	0	4,163	4,163	0
<b>Education and welfare</b>								
Grant - Sustainability Child Care	0	0	0	0	0	83,403	14,500	41,383
Youth Support DCP Grant	0	0	0	0	0	72,419	36,210	35,447
<b>Recreation and culture</b>								
Other Grant Funding	0	0	0	0	0	110,420	55,210	57,313
<b>Transport</b>								
Contrib. - Street Lights	0	0	0	0	0	3,700	0	0
Grants - MRWA Direct	0	0	0	0	0	140,000	140,000	153,591
<b>Economic services</b>								
Lotterywest Gwalia Interpretation	0	0	0	0	0	523,692	218,205	27,946
Sponsorship	0	0	0	0	0	115,000	0	0
Grant Income	0	0	0	0	0	54,250	5,250	6,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,766,204</b>	<b>1,132,695</b>	<b>610,427</b>
<b>TOTALS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,766,204</b>	<b>1,132,695</b>	<b>610,427</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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	80,720	0
Natural Disaster Reinstatement	0	0	0	0	0	173,085	20,180	0
RRG Funding	0	101,902	0	101,902	101,902	262,792	262,792	0
	<b>0</b>	<b>101,902</b>	<b>0</b>	<b>101,902</b>	<b>101,902</b>	<b>758,755</b>	<b>363,692</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>363,692</b>	<b>0</b>

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 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>				
General Purpose Funding - Other	(352,489)	(52.74%)	▼ Timing	Payment of grants - FAGS
Education and Welfare	23,851	24.68%	▲ Timing	Payment of grants -Youth Services Grant
Transport	90,475	21.97%	▲ Timing	Payment of grants - RRG
Economic Services	(200,548)	(49.69%)	▼ Timing	Payment of grants - Gwalia Interpretation
<b>Expenditure from operating activities</b>				
Governance	141,337	45.36%	▲ Timing	Donation to RFDS \$100K not yet paid/Conference & Receptions expenses low \$19K
General Purpose Funding	22,485	12.70%	▲ Timing	Valuation expenses not yet paid \$16K/Sundries \$5K Youth Centre Invoices not yet received \$54K/Childcare expenses down \$12K
Education and Welfare	66,138	23.12%	▲ Timing	
Economic Services	268,710	24.93%	▲ Timing	Gwalia interpretation costs not yet paid \$120K/Tourism marketing costs to be paid \$8K/Christmas costs to be paid \$5K/Timing \$60K
Other Property and Services	197,858	335.53%	▲ Timing	Adjustment re OH/Deprec/Allocations to be done \$190K
<b>Investing Activities</b>				
Non-operating Grants, Subsidies and Contributions	(363,692)	(100.00%)	▼ Timing	Work now underway
Capital Acquisitions	421,692	57.35%	▲ Timing	Vehicles in the process of being purchased

## **11.0 REPORTS OF OFFICERS**

### **11.2 DEPUTY CHIEF EXECUTIVE OFFICER**

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

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 17th December, 2019

**AGENDA REFERENCE:** 11.2 (B) DEC 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:** 11<sup>th</sup> December, 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 **\$550,236.86**, consisting of:
  - a. Credit Card Payments for **November, 2019**, totalling **\$7,183.18**;
  - b. Direct Bank Transactions numbered from **1214** to **1253** and total **\$196,763.19**;
  - c. Batch Payment **BP 14.1** to **BP 14.20**, totalling **\$153,068.70**; and
  - d. Cheques numbered from **25590** to **25602** and total **\$200,404.97**.
2. Accounts paid by Council Authorisation, totalling **\$239,846.75**, consisting of:
  - a. Batch Payment **BP 15.1** to **BP 15.20** totalling **196,977.26**; and
  - b. Cheques numbered **25603** to **25605** totalling **\$42,869.49**.

The total amount paid since the previous meeting is **\$790,083.61**.

#### **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 **\$550,236.86**, consisting of:
  - a. Credit Card Payments for **November, 2019**, totalling **\$7,183.18**;
  - b. Direct Bank Transactions numbered from **1214** to **1253** and total **\$196,763.19**;
  - c. Batch Payment **BP 14.1** to **BP 14.20**, totalling **\$153,068.70**; and
  - d. Cheques numbered from **25590** to **25602** and total **\$200,404.97**.
2. Accounts paid by Council Authorisation, totalling **\$239,846.75**, consisting of:
  - a. Batch Payment **BP 15.1** to **BP 15.20** totalling **196,977.26**; and
  - b. Cheques numbered **25603** to **25605** totalling **\$42,869.49**.

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 **\$550,236.86**, consisting of:
  - a. Credit Card Payments for **November, 2019**, totalling **\$7,183.18**;
  - b. Direct Bank Transactions numbered from **1214** to **1253** and total **\$196,763.19**;
  - c. Batch Payment **BP 14.1** to **BP 14.20**, totalling **\$153,068.70**; and
  - d. Cheques numbered from **25590** to **25602** and total **\$200,404.97**.
2. Accounts paid by Council Authorisation, totalling **\$239,846.75**, consisting of:
  - a. Batch Payment **BP 15.1** to **BP 15.20** totalling **196,977.26**; and
  - b. Cheques numbered **25603** to **25605** totalling **\$42,869.49**.

be accepted.

**CARRIED (7 VOTES TO 0)**



<b>Shire of Leonora</b>				
<b>Monthly Report – List of Credit Card Transactions Paid by Delegated Authority</b>				
<b>Submitted to Council on the 17th December, 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>November, 2019</b> as per Direct Bank Transaction <b>1253</b> totalling <b>\$7,183.18</b> .				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
<b>DCEO 11/19</b>	29/10/2019	WA Cabs Pty Ltd	Cab fare – DCEO Travel while attending playground Conference in Perth	40.79
	29/10/2019	City of Kalgoorlie /Boulder	Parking Fees for Kalgoorlie Airport during attendance in Perth at Playground Conference for DCEO	20.00
	01/11/2019	Crown Metropol	Accommodation, Meals and Incidentals for L Gray while in Perth for Playground Conference	718.52
	11/11/2019	Virgin Australia	Card Fee – Flights for K Dubberly to attend training	5.30
	11/11/2019	Virgin Australia	Card Fee – Flights for E Howard to attend training	3.87
	11/11/2019	BP Lake Grace	Fuel for P2	60.54
	11/11/2019	Caltex Star Mart Coolgardie	Fuel for P2	51.71
	11/11/2019	Virgin Australia	Flights for K Dubberley to attend training in Perth	517.99
	11/11/2019	Virgin Australia	Flights for E Howard to attend training in Perth	377.99
	11/11/2019	Kings Park Motel	Accommodation for E Howard to attend training in Perth	150.00
	12/11/2019	BP Allway Motors	Fuel for P2	82.37
	12/11/2019	BP Hyden	Fuel for P2	54.97
	14/11/2019	Coles Express Leonora	Fuel for P2444 Travel for Training	50.55
	18/11/2019	Bunnings	Bins for Single Person’s Quarters	36.00
	18/11/2019	Shire Of Leonora	Coffee for consultants AMaGA (Museum)	15.00
	18/11/2019	Leonora Supplies	Cleaning & Catering Products for St John’s Ball – Leonora Community Grant	85.31
	18/11/2019	Pan Pacific Perth	Accommodation, Meals and Incidentals for K Dubberley while attending training in Perth	519.65
	18/11/2019	Target Kalgoorlie	Bedding, bath towels, Bathmats, oven mitt & Tea towels for Single Persons Quarters	475.00
	20/11/2019	Liberty Leonora	Fuel for P2444 Travel for Training	57.77
	20/11/2019	Kings Park Motel	Accommodation, Meals & Incidentals for E Howard while attending training in Perth	150.00
	22/11/2019	Qantas	Flights for Consultants re: New Playground	1,552.00
	27/11/2019	Central Regional TAFE	Word Intermediate Course for K Dubberley	295.00
	27/11/2019	Central Regional TAFE	Word Intermediate Course for K Barnes	295.00
	28/11/2019	National Australia Bank	Card Fee for November, 2019	9.00
<b>DCEO 11/19</b>			<b>Total DCEO Card November, 2019</b>	<b>\$5,624.33</b>

<b>Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
<b>CEO 11/19</b>	29/10/2019	Coles Express Leonora	Fuel for P1	179.31
	07/11/2019	Landgate	Title Search November, 2019	26.20
	07/11/2019	DJ City	New portable speaker and Mic for RSL	447.00
	13/11/2019	Foxtel	Foxtel, Internet & Phone for CEO's house	219.74
	13/11/2019	BHF Couriers Express Pty Ltd	Transport of 2 Eskis for pest control in Leonora	132.00
	14/11/2019	Coles Express Leonora	Fuel for P1	159.31
	22/11/2019	Butson Group	Refreshments following meeting of Council 19th November, 2019 & IPR Review	147.30
	28/11/2019	Bunnings	Maintenance supplies for 35 Hoover Street	238.74
	28/11/2019	National Australia Bank	Card Fee - November, 2019	9.00
<b>CEO 11/19</b>			<b>Total CEO Card November, 2019</b>	<b>\$1,558.60</b>
<b>Other Fees/Payments</b>	28/11/2019	National Australia Bank	Interest on Cash Advance (Debit instead of Credit) as per facility summary	0.25
<b>Other Fees/Payments</b>			<b>Total Other Fees/Payments</b>	<b>\$0.25</b>
<b>1253</b>	<b>03/12/2019</b>	<b>National Australia Bank</b>	<b>Total Credit Card Purchases – November, 2019</b>	<b>\$7,183.18</b>

**Shire of Leonora****Monthly Report – List of Direct Bank Transactions Paid by Delegated Authority****Submitted to Council on the 17th December, 2019**

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 **1214** to **1253** and total **\$196,763.19**.

**CHIEF EXECUTIVE OFFICER**

<b>Transaction</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
1	19/11/2019	Shire of Leonora	Salaries & Wages PPE: 18/11/19	73,797.11
1214	22/11/2019	Australian Super	Superannuation PPE: 18/11/19	399.16
1215	22/11/2019	Christian Super	Superannuation PPE: 18/11/19	57.48
1216	22/11/2019	CBUS	Superannuation PPE: 18/11/19	432.08
1217	22/11/2019	Dazacom Superfund	Superannuation PPE: 18/11/19	228.08
1218	22/11/2019	HESTA	Superannuation PPE: 18/11/19	171.48
1219	22/11/2019	MLC Super Fund	Superannuation PPE: 18/11/19	1,742.16
1220	22/11/2019	MTAA Super	Superannuation PPE: 18/11/19	414.53
1221	22/11/2019	Sunsuper	Superannuation PPE: 18/11/19	115.48
1222	22/11/2019	WA Super	Superannuation PPE: 18/11/19	9,016.59
1223	28/11/2019	National Australia Bank	NAB Connect Fee November 2019	36.24
1224	01/11/2019	National Australia Bank	EFTPOS Merchant Fee - October, 2019 - 7374513	20.00
1225	01/11/2019	National Australia Bank	EFTPOS Merchant Fee - October, 2019 - 7374463	23.34
1226	01/11/2019	National Australia Bank	EFTPOS Merchant Fee - October, 2019 - 7381278	26.24
1227	01/11/2019	National Australia Bank	EFTPOS Merchant Fee - October, 2019 - 7374471	27.62
1228	01/11/2019	National Australia Bank	EFTPOS Merchant Fee - October, 2019 - 7380395	27.83
1229	01/11/2019	National Australia Bank	EFTPOS Merchant Fee - October, 2019 - 7379314	38.24
1230	01/11/2019	National Australia Bank	EFTPOS Merchant Fee - October, 2019 - 7381393	602.79
1231	14/11/2019	3E Advantage Pty Ltd	Printing charges for CRC, Childcare, Museum, Works Depot and Office Photocopiers - October, 2019	4,354.25
1232	15/11/2019	Click Super	Facility & Transaction Fee October 2019	28.38
1233	29/11/2019	National Australia Bank	EFTPOS Merchant Fee - November, 2019 - 7374471	20.00
1234	29/11/2019	National Australia Bank	EFTPOS Merchant Fee - November, 2019 - 7374463	21.77
1235	29/11/2019	National Australia Bank	EFTPOS Merchant Fee - November, 2019 - 7380395	22.40
1236	29/11/2019	National Australia Bank	EFTPOS Merchant Fee - November, 2019 - 7381278	26.10
1237	29/11/2019	National Australia Bank	EFTPOS Merchant Fee - November, 2019 - 7374513	44.97
1238	29/11/2019	National Australia Bank	EFTPOS Merchant Fee - November, 2019 - 7379314	45.44
1239	29/11/2019	National Australia Bank	Account Fees - November, 2019	57.20
			<b>Sub Total</b>	<b>\$91,796.96</b>

<b>Transaction</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
			<b>Balance Brought Forward</b>	<b>\$91,796.96</b>
1240	29/11/2019	National Australia Bank	EFTPOS Merchant Fee - November, 2019 - 7381393	256.16
1	03/12/2019	Shire of Leonora	Salaries & Wages PPE: 2/12/19	84,289.94
1243	09/12/2019	Australian Super	Superannuation PPE: 2/12/19	393.28
1244	09/12/2019	Christian Super	Superannuation PPE: 2/12/19	96.36
1245	09/12/2019	CBUS	Superannuation PPE: 2/12/19	432.08
1246	09/12/2019	Dazacom Superfund	Superannuation PPE: 2/12/19	231.99
1247	09/12/2019	HESTA	Superannuation PPE: 2/12/19	152.43
1248	09/12/2019	Hostplus Super	Superannuation PPE: 2/12/19	89.29
1249	09/12/2019	MLC Super Fund	Superannuation PPE: 2/12/19	1,713.53
1250	09/12/2019	MTAA Super	Superannuation PPE: 2/12/19	457.85
1251	09/12/2019	Sunsuper	Superannuation PPE: 2/12/19	190.92
1252	09/12/2019	WA Super	Superannuation PPE: 2/12/19	9,479.22
1253	02/12/2019	National Australia Bank	Credit Card Charges - November, 2019	7,183.18
			<b>GRAND TOTAL</b>	<b>\$196,763.19</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Delegated Authority</b>				
<b>Submitted to Council on the 17th December, 2019</b>				
<p><b>Batch Payment 14</b>, referenced from <b>BP 14.1</b> to <b>BP 14.20</b>, totalling <b>\$284,258.73</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 14.1	05/12/2019	AusQ WA Pty Ltd	Traffic Management Training for 5 x Works Crew	2,599.50
BP 14.2	05/12/2019	Bidfood Kalgoorlie	Catering and Consumables for Month of November, 2019	784.30
BP 14.3	05/12/2019	BRI Ferrier	Dinner and Refreshments for 9 & 10th October, 2019 - Gwalia Cactus Eradication, and Meals for E Labushagne & G Smith 01/05/2015 from Whitehouse Hotel	595.80
BP 14.4	05/12/2019	Bunnings Building Supplies Pty Ltd	Consumables for Doctors House and Depot	652.82
BP 14.5	05/12/2019	Dave Hadden	Environmental Health and Building Services for Shires of Laverton, Leonora and Menzies November, 2019	8,712.00
BP 14.6	05/12/2019	Elite Gym Hire	Hire of Gym Equipment for Month of December, 2019	1,354.54
BP 14.7	05/12/2019	Goldfield Services -	Cleaning of Shire Offices, Airport, Depot, Rec Centre, NGROAC and Library for Month of November, 2019	6,897.81
BP 14.8	05/12/2019	Goldfields Locksmiths	Supply of Oval Cylinder, Barrels and Keys for Info Centre and Padlock for Rec Centre	677.28
BP 14.9	05/12/2019	GTN Services	Service to P2	356.38
BP 14.10	05/12/2019	Holcim (Australia) Pty Ltd	Supply and Deliver approx. 93t of 5mm Aggregate	6,354.55
BP 14.11	05/12/2019	Institute of Public Works and Engineering	NAMS Plus Subscription Fee (1/07/2019-30/06/2020)	814.00
BP 14.12	05/12/2019	J.R. & A. Hersey Pty Ltd	Uniforms and Boots for Depot Staff	4,414.26
BP 14.13	05/12/2019	Juwest Pty Ltd	Replace Toilet in Main Bathroom at 1 Queen Victoria Street and Test RPZ Valve at Lot 15 Cayzer St as per Water Corporation Requirements	1,495.45
BP 14.14	05/12/2019	Kerion Pty. Ltd.	Flights for Childcare Relief Staff and Auditors	2,000.00
BP 14.15	05/12/2019	Leonora Drive Connectors	Supply of 1 x Hydraulic Hose for Cat 322 Excavator	346.85
BP 14.16	05/12/2019	Luck Thai Cleaning	Cleaning Services for NGROAC, Shire Office, Rec Centre, Library, Information Centre, Airport and DCP - November, 2019	4,199.50
BP 14.17	05/12/2019	Puzzle Consulting	TO Prepare Up-dated Proposal for the Leonora Ageing in Place Project	990.00
BP 14.18	05/12/2019	Randstad	Relief Child Care Workers for Month of November, 2019	9,780.42
BP 14.19	05/12/2019	Tennant Australia	Supply of One Only Tennant S30 Diesel XP Sweeper and Accessories	99,844.80
BP 14.20	05/12/2019	Wurth Australia Pty Ltd	Tools and Consumables for Depot	198.44
<b>GRAND TOTAL</b>				<b>\$153,068.70</b>

<b>Shire of Leonora</b>				
<b>Monthly Report – List of Accounts Paid by Delegated Authority</b>				
<b>Submitted to Council on the 17th December, 2019</b>				
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 <b>25590</b> to <b>25602</b> and total <b>\$200,404.97</b> .				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
25590	19/11/2019	Evergreen	Final Payment - Supply and Install a Dry Max Pro Bowling Green Surface at Leonora Bowls Club	102,146.25
25591	19/11/2019	Helen Smith	Management and Coordination of Murdoch University Sterilisation Program including Microchipping & Microchipping costs of 25 Dogs	4,315.00
25592	20/11/2019	LGRCEU	Union Fee PPE: 18/11/19	20.50
25593	20/11/2019	Shire of Leonora	Employee rates deductions PPE: 18/11/19	150.00
25594	22/11/2019	Goldfield Services -	Cleaning of Shire Offices, Airport, Depot, Rec Centre, NGROAC and Library for Month of November, 2019	17,821.44
25595	26/11/2019	Australian Taxation Office	BAS October 2019	44,551.00
25596	27/11/2019	Horizon Power	Power Usage for White House at Gwalia - October, 2019	202.83
25597	05/12/2019	Horizon Power	Power Usage Charges for Shire Office 25/10/2019-26/11/2019 and Power Usage Charges for Sporting Complex 19/10/2019-20/11/2019	8,150.57
25598	05/12/2019	Leonora Pharmacy -	43 Gift/Hygiene Packs for Children Participating in Saracen Metals Family Day at Thunderbox and First Aid Kits Refills and New First Aid Kits for Vehicles and Workshops	2,848.00
25599	05/12/2019	Telstra	Service and Usage Charges - Camping Requisites 8/11/2019-7/12/2019 and NGROAC 10/11/2019-10/12/2019	4,639.10
25600	05/12/2019	Water Corporation	Shire Water Usage Charges for 1/11/2019-31/12/2019	15,389.78
25601	05/12/2019	LGRCEU	Union Fee PPE: 2/12/19	20.50
25602	05/12/2019	Shire of Leonora	Employee rates deductions PPE: 2/12/19	150.00
			<b>GRAND TOTAL</b>	<b>\$200,404.97</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Authorisation of Council</b>				
<b>Submitted to Council on the 17th December, 2019</b>				
<p><b>Batch Payment 15</b>, referenced from <b>BP 15.1</b> to <b>BP 15.32</b> totalling <b>\$196,977.26</b> submitted to each member of the Council on 17th December, 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 15.1	18/12/2019	AFGRI Equipment Australia Pty Ltd	6000hr Service for Grader	6,179.00
BP 15.2	18/12/2019	AYA Group Pty Ltd	Supplies from Leonora Supermarket for Shire Office, Museum & Childcare Centre	388.72
BP 15.3	18/12/2019	Bidfood Kalgoorlie	Catering and Consumables Purchased for Hoover House + November, 2019	259.43
BP 15.4	18/12/2019	Bruce Thomas	Reimbursement for National Police Certificate	55.10
BP 15.5	18/12/2019	Bunnings Building Supplies Pty Ltd	Coffee Tables, lounges & maintenance items for Hoover House and Gwalia Museum	5,029.44
BP 15.6	18/12/2019	Butson Group Pty Ltd	Lunch for Northern Goldfields Working Group 29/11/2019 & Melbourne Cup Luncheon for Seniors	496.00
BP 15.7	18/12/2019	Canine Control	Ranger Services for Shire of Leonora 13+14/11/2019	4,140.83
BP 15.8	18/12/2019	Creative Spaces	Sixth Invoice for Stage One of Gwalia's Interpretation Project	13,693.35
BP 15.9	18/12/2019	Department of Fire and Emergency Services	2019/20 ESL Quarter 2 Contribution	44,947.44
BP 15.10	18/12/2019	Hocking Heritage Studio	Services Provided by Prue Griffin + Preparing Content for Mine Office Interpretation	2,200.00
BP 15.11	18/12/2019	Jim Epis +	Reimbursement for Fuel Purchased with Personal Credit Card for 1L	117.78
BP 15.12	18/12/2019	John Oxley	Reimbursement for Fuel Purchased for Six Wheeler (P596)	76.80
BP 15.13	18/12/2019	Kalgoorlie Boulder Chamber of Commerce	Membership Fee of the Chamber for December, 2019+November, 2020	355.00
BP 15.14	18/12/2019	Kalgoorlie Retravision	Supply of 2 x Fujitsu Airconditioners	1,996.00
BP 15.15	18/12/2019	Kateva Dubberley	Reimbursement for Travel, Parking and Consumables for Training Course 15/11/2019	157.14
BP 15.16	18/12/2019	Landgate	Mining Tenements Chargeable + Schedule No. M2019/10	56.00
BP 15.17	18/12/2019	Leonora Painting Services	Painting Out of Graffiti at Toilet Block, Back Fences and Laneways	1,430.00
BP 15.18	18/12/2019	Leonora Post Office	Supplies and Postage for Shire Office and Library + November, 2019 and Microwave for 11A Walton St	611.20
BP 15.19	18/12/2019	Light Project Pty Ltd	Lighting Requirements for Gwalia Interpretation Project + Vehicle Shed Exhibition	3,007.62
BP 15.20	18/12/2019	Linda Gray	Reimbursement + Recreational Allowance	2,371.12
			<b>Sub Total</b>	<b>\$87,567.97</b>

<b>Batch Reference</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
			<b>Balance Brought Forward</b>	<b>\$87,567.97</b>
BP 15.21	18/12/2019	Moore Stephens	Compilation of the Statement of Financial Activity for September, 2019	4,125.00
BP 15.22	18/12/2019	Multiple Trades and Maintenance	Fix Blocked Sink and Replace Plug Fitting. Reconnect New Pump at 13 Fitzgerald St	568.83
BP 15.23	18/12/2019	Nature Play Solutions	Site Visit + Community Consultation	5,280.00
BP 15.24	18/12/2019	Netlogic Information Technology	Check CRC Email and Library PC for Viruses	525.00
BP 15.25	18/12/2019	Pier Street Medical	Instant Drug and Alcohol Screens for Shire Staff, and Medical Services Provisional Fee & Administration support payment for 1/01/2020+31/03/2020	63,708.58
BP 15.26	18/12/2019	Prosegur Australia Pty Ltd	ATM Monthly Rental for October, 2019	2,884.55
BP 15.27	18/12/2019	Randstad	Relief Child Care Worker for Leonora Child Care Centre, November, 2019	454.05
BP 15.28	18/12/2019	Rangeland Services Pty Ltd	Repair and Install Rabbit Netting around Oval Fence	10,010.00
BP 15.29	18/12/2019	Shire Of Leonora + General	Hoover House Accommodation + 2 Rooms, 1 Night for Nature Play Solutions Consultants + 27/11/2019 & Ranger + 29+30/11/2019	720.00
BP 15.30	18/12/2019	Squire Patton Boggs	Native Title Watching Brief: Nyalpa Pimiku	319.00
BP 15.31	18/12/2019	Veolia Environmental Services PtyLtd	Storm Drain Cleaning for Leonora Townsite	20,177.19
BP 15.32	18/12/2019	WINC Australia Pty Ltd	Stationery for Office, CRC and Depot + November, 2019	637.09
			<b>GRAND TOTAL</b>	<b>\$196,977.26</b>



**Shire of Leonora****Monthly Report - List of Accounts Paid by Authorisation of Council****Submitted to Council on the 17th December, 2019**

Cheques numbered **25603** to **25605** totalling **\$42,869.49** submitted to each member of the Council on 17th December, 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.

**CHIEF EXECUTIVE OFFICER**

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
25603	17/12/2019	Horizon Power	Power Usage Charges for Streetlights & Decorative Streetlights 1/11/2019-30/11/2019 272428	3,930.10
25604	17/12/2019	Water Corporation	Water Usage Charges for Standpipe at 973L Tower Street 9007520771 1/11/2019-31/11/2019	35,889.63
25605	17/12/2019	Telstra	Shire Usage Charges and Services and Equipment Rental to 21/12/2019	3,049.76
			<b>GRAND TOTAL</b>	<b>\$42,869.49</b>

## **11.0 REPORTS OF OFFICERS**

### **11.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **11.2(C) A.3.4 INFORMATION AND COMMUNICATION TECHNOLOGY USAGE (ICT) POLICY**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 17th December, 2019

**AGENDA REFERENCE:** 11.2 (C) DEC 19

**SUBJECT:** A.3.4 Information and Communication Technology Usage

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Nil

**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:** 12<sup>th</sup> December, 2019

#### **COMMENT**

The purpose of this report is for Council to adopt the Policy 'A.3.4 Information and Communication Technology Usage' to the Shire of Leonora Policy Manual as an amendment to the original Policy 'A.3.4 Internet and Email Usage'.

#### **BACKGROUND**

In February 2019, the Shire of Leonora conducted a full review of the Policy Manual with the amendments of policies;

- A.2.2 Corporate Credit Cards;
- A.2.3 Purchasing Policy;
- A.2.14 Regional Price Preference/Buy Local Policy; and
- A.3.18 Fitness for Work (including Alcohol, Drugs and Illegal Substance Use in the Workplace).

New policies for inclusion in the policy manual were;

- A.3.19 Public Interest Disclosure; and
- A.3.20 Social Media.

Since then, a review of Policy 'A.3.4 Internet and Email Usage' has resulted in the decision to amend this policy, with a change to its title to "A.3.4 Information and Communication Technology Usage". The attached Policy has been developed to ensure effective security is undertaken and maintained when using digital devices to protect the Shire of Leonora's information, communication and technology systems.

This purpose of this Policy is to assist staff to understand the importance of being diligent in their use of digital devices in accordance with this Policy to ensure an effective level of security within the Shire of Leonora's information systems. For the purposes of this policy the term 'employee' shall extend to cover contractors, volunteers and any person performing work for or with the Shire of Leonora in any capacity.

#### **STATUTORY ENVIRONMENT**

Nil

**POLICY IMPLICATIONS**

Amendment to Policy A.3.4 Internet and Email Usage, adopted 16<sup>th</sup> December, 2011.

**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 adopt the amended policy ‘A.3.4 Information and Communication Technology Usage’ as attached.

**VOTING REQUIREMENT**

Simple Majority

**COUNCIL DECISION**

**Moved Cr RM Cotterill, seconded Cr LR Petersen,** that Council adopt the amended policy ‘A.3.4 Information and Communication Technology Usage’ as attached.

**CARRIED (7 VOTES TO 0)**

## **A.3.4 INFORMATION AND COMMUNICATION TECHNOLOGY USAGE**

**Policy Adopted 16<sup>th</sup> December, 2011 and Amended 17<sup>th</sup> December, 2019**

### ***OBJECTIVE***

To ensure effective security is undertaken and maintained when using digital devices to protect the Shire of Leonora's information and/or information systems.

### ***POLICY STATEMENT***

Effective security is a team effort involving the participation and support of every Shire of Leonora employee who deals with information and/or information systems and devices. Every digital device user must understand this policy and carry out their use of digital devices in accordance with this policy. For the purposes of this policy the term "employee/s" shall extend to cover contractors, volunteers and any person performing work for or with the Shire of Leonora in any capacity.

### ***GUIDELINES***

#### **General Use of Information and Communication Technology (ICT) Equipment**

- While the Shire of Leonora's network administration desires to provide a reasonable level of privacy, users should be aware that the data they create on the corporate systems remain the property of the Shire of Leonora. Because of the need to protect the Shire of Leonora's network, the confidentiality of personal (non-work-related) information stored on any network device belonging to the Shire of Leonora cannot be guaranteed; and
- A degree of personal use is allowed on the Shire of Leonora's equipment/devices/systems. Employees should exercise conservative judgment regarding the reasonableness of personal use but should be guided by the following principles:
  - personal use should be conducted either before or after contracted hours of work or authorised breaks;
  - personal use should be limited and brief, avoiding excessive download or transmission. An example of acceptable personal use would be conducting brief transactions through internet banking;
  - personal use should not breach anything in this policy, particularly relating to the downloading of offensive or copyrighted materials;
  - managers will determine the specific acceptable personal use for their respective business areas as this will differ according to the needs of each group; and
  - if there is any uncertainty regarding acceptable personal use, then employees should consult their supervisor or manager for guidance.

For security and network maintenance purposes, authorised individuals within the Shire of Leonora may monitor equipment, systems and network traffic at any time, according to the specific nature and requirements of their roles.

The Shire of Leonora reserves the right to audit networks and systems on a periodic basis to ensure system integrity and compliance with this policy.

All emails sent by Shire of Leonora staff should include the 'signature' and disclaimer at the foot of the body of the email, in the format specified by the Shire of Leonora's style guide or as otherwise advised by a Responsible Officer.

## Security and Proprietary Information

- all information stored on the Shire of Leonora's corporate systems should be regarded as confidential and care must be exercised before sharing or distributing any information. If there is any uncertainty regarding the level of confidentiality involved, then employees should consult their supervisor or manager for guidance;
- passwords should be kept secure and accounts must not be shared. Authorised users are responsible for the security of their passwords and accounts. Passwords should be changed in accordance with Shire of Leonora's advice from the ICT Team;
- the Chief Executive Officer must approve an employee having remote access on both shire owned and personal digital devices;
- the Chief Executive Officer must be satisfied that there is sufficient security of that device in place prior to approval being given;
- all devices connected to the Shire of Leonora's computing systems/networks, regardless of ownership, must be running approved and up to date virus-scanning software; and
- people must use caution when opening files received from unknown senders.

## Unacceptable Use

The information in this policy provides a framework for activities which fall into the category of unacceptable use, but do not represent an exhaustive list. Some users are exempted from these restrictions when carrying out responsibilities related to their role. Under no circumstances are any users authorised to engage in any activity that is illegal under local, state, federal or international law while connected to or utilising Shire of Leonora ICT systems or resources.

## System and Network Activities

The following activities are not permitted:

- violations of the rights of any person or company/organisation protected by copyright, trade secret, patent or other intellectual property, or similar laws or regulations, including, but not limited to, the duplication, installation or distribution of "pirated" or other software products that are not appropriately licensed for use by the Shire of Leonora or the end user;
- unauthorised copying or digitising of copyrighted material and the installation of any copyrighted software for which the Shire of Leonora or the end user does not have an active license;
- exporting software, technical information, encryption software or technology, in violation of international or regional export control laws. The appropriate manager should be consulted prior to export of any material where status is in unclear;
- introduction of malicious programs or code into the network or onto devices connected to the network;
- revealing your account password to others or allowing use of your account by others;
- the equipment is not be used for the downloading or distribution of any material that could be considered as offensive. If a user receives such material, they should notify their manager and also the ICT Team;
- making fraudulent offers of products, items, or services, or running private business interests via any Shire of Leonora equipment, device or account; and
- Undertaking private work.

The following activities are not permitted unless they are within the scope of regular responsibilities for an expressly authorised role/position:

- effecting security breaches or disruptions of network communication. Security breaches include, but are not limited to, accessing data of which the user is not an intended recipient or logging into a server or account that the user is not expressly authorised to access;
- executing any form of network monitoring which will intercept data not intended for the user's host;
- attempting to avoid or bypass the Shire of Leonora's network security measures;
- interfering with any other user's account, by whatever means; and

- using the system in a way that could damage or affect the performance of the network in any way.

### Email and Communications Activities

The following activities are not permitted:

- except in the course of normal business notifications, sending or forwarding unsolicited electronic messages, including the sending of "junk mail" or other advertising material, jokes, or chain communication to individuals who did not specifically request such material;
- any form of harassment via electronic/ICT means;
- unauthorised use, or forging, of email header information;
- solicitation of communication for any other electronic address, other than that of the poster's account, with the intent to harass or to collect replies;
- creating or forwarding "chain letters" or "pyramid" schemes of any type;
- use of any of the Shire of Leonora's network or systems for the purpose of generating unsolicited communications;
- providing information about, or lists of the Shire of Leonora's employees to parties outside Shire of Leonora or to personal email addresses;
- communicating in a manner that could adversely affect the reputation or public image of the Shire of Leonora; and
- communicating in a manner that could be construed as making statements or representations on behalf of the Shire of Leonora without the Shire of Leonora's express permission to do so; and
- users should also endeavor to clean out their Inbox, Sent Items, Deleted Items and other email boxes on a regular basis, by either deletion or saving in the central record system. A size limit per mailbox may be implemented to ensure that the system is functioning optimally.

### Remote Access

Users with remote access should be reminded that, when they are connected to the Shire of Leonora's network, their machines are an extension of that network, and as such are subject to the same rules and regulations that apply to the Shire of Leonora's corporate equipment and systems. That is, their machines need to connect and communicate reliably with the Shire of Leonora's network and servers to ensure the security and integrity of data and records.

Users are reminded of the following conditions relating to remote access to the Shire of Leonora's system:

- family members must not violate any of the Shire of Leonora's policies, perform illegal activities, or use the access for outside business interests;
- the device that is connected remotely to the Shire of Leonora's corporate network should be secure from access by external non-Shire of Leonora parties and should be under the complete control of the user;
- the use of non-Shire of Leonora email accounts (e.g. Yahoo, Hotmail, Gmail etc.) or other external resources is not permitted for the conduct of Shire of Leonora business, thereby ensuring official business is not confused with personal business; and
- all devices (whether personal or corporate) connected to the Shire of Leonora's networks via remote access technologies should have up-to-date anti-malicious-code software.

### Provision and Use of Mobile Phones and Information/Communication Devices

Some people will be supplied with a mobile phone and/or other mobile computing device if it is deemed necessary to their position. All mobile devices supplied remain the property of the Shire of Leonora and users must not change service providers unless permitted to do so.

Where a mobile device provides an email service, all emails sent or received or otherwise processed via the mobile device that are classified as a record of the Shire of Leonora should be through the Shire of Leonora's server, to ensure the integrity of the recordkeeping system.

Where the device includes a digital camera, users are to use the technology in a sensible manner. A failure to do so may lead to disciplinary action including possible termination of employment. Employees may also be held criminally liable for their actions.

It is unlawful for drivers to operate a mobile phone and/or other mobile computing device whilst driving. Phone calls may otherwise be made or received providing the device is accessible while mounted/fixed to the vehicle or does not need to be touched by the user. An employee who operates a mobile phone and/or other mobile computing device whilst driving may face disciplinary action including possible termination of employment. Employees may also be held criminally liable for their actions.

### Consequences of Breaching This Policy

- Any user found to have breached this policy may be subject to disciplinary action including possible termination of employment. The Shire of Leonora may also be obligated to refer any breach of this policy to an external agency where an employee may be held criminally liable for their actions.
- Private/personal or unauthorised use of corporate ICT systems and/or devices may result in the user being obligated to pay any extra costs incurred.

### Variation to This Policy

This policy may be cancelled or varied from time to time. All the Shire of Leonora's employees will be notified of any variation to this policy by the normal correspondence method. All users of the organisations ICT are responsible for reading this policy prior to accessing the organisations ICT.

### Statement of Understanding

I confirm that I have received a full copy of the Shire of Leonora's ICT Use Policy, and I understand that that I must comply with the terms and conditions contained within it.

*Please do not sign this document unless you fully understand the contents and requirements.*

Person's Printed Full Name

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Person's Signature

Date

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***Please forward signed copy to the Payroll Officer.***

### Supporting documents

Shire of Leonora Code of Conduct

Shire of Leonora Social Media Use Policy

## **11.0 REPORTS OF OFFICERS**

### **11.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **11.2(D) A.3.21 WORKING FROM HOME POLICY**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 17th December, 2019

**AGENDA REFERENCE:** 11.2 (D) DEC 19

**SUBJECT:** A.3.21 Working from Home

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Nil

**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:** 12<sup>th</sup> December, 2019

#### **COMMENT**

The purpose of this report is for Council to adopt the proposed Policy 'A.3.21 Working from Home' addition to the Shire of Leonora Policy Manual

#### **BACKGROUND**

In February 2019, the Shire of Leonora conducted a full review of the Policy Manual with the amendments of policies;

- A.2.2 Corporate Credit Cards;
- A.2.3 Purchasing Policy;
- A.2.14 Regional Price Preference/Buy Local Policy; and
- A.3.18 Fitness for Work (including Alcohol, Drugs and Illegal Substance Use in the Workplace).

New policies for inclusion in the policy manual were;

- A.3.19 Public Interest Disclosure; and
- A.3.20 Social Media.

Since then, the attached Policy 'A.3.21 Working from Home' has been developed to provide employees with the flexible option to work from home and to ensure the safety of employees where appropriate.

The Shire of Leonora recognises the potential benefits of providing flexible working arrangements that will assist employees with balancing the demands of work with their family and/or personal responsibilities.

However, it must be noted that it is not the intention of this policy to enable staff to work from home on a regular basis so as to substitute or reduce regular childcare arrangements that would normally be needed during work hours.

#### **STATUTORY ENVIRONMENT**

*The Occupational Safety and Health Act 1984*



## **POLICY IMPLICATIONS**

New policy

## **FINANCIAL IMPLICATIONS**

There are financial implications resulting from the recommendation of this report to ensure employees have the necessary tools to carry out their work. For example, a laptop computer and an ergonomic chair and desk.

## **STRATEGIC IMPLICATIONS**

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

## **RECOMMENDATIONS**

That Council adopt the policy 'A.3.21 Working from Home' as attached.

## **VOTING REQUIREMENT**

Simple Majority

## **COUNCIL DECISION**

**Moved Cr RM Cotterill, seconded Cr RA Norrie, that Council adopt the policy 'A.3.21 Working from Home' as attached.**

**CARRIED (7 VOTES TO 0)**

## **A.3.21**

# **WORKING FROM HOME**

**Policy Adopted 17<sup>th</sup> December, 2019**

### ***OBJECTIVE***

The purpose of this policy is to provide employees with the flexible option to work from home and to ensure the safety of employees where appropriate.

### ***POLICY STATEMENT***

The Shire of Leonora recognises the potential benefits of providing flexible working arrangements that will assist employees with balancing the demands of work with their family and/or personal responsibilities.

Approval to work from home on interim short-term assignments or where deemed necessary for development outcomes may be granted if:

- the employee's duties are suitable for work from home;
- the work carried out from home does not contravene any local or state government regulations;
- suitable equipment has been provided either by the organisation or the employees;
- recordkeeping and information management is undertaken in accordance with the Shire's records management policy;
- hours of work, rest breaks and a suitable work area have been agreed to;
- reporting processes have been arranged;
- the employee has sufficient information, experience and training to undertake work safely and with a minimum of assistance and direction;
- the arrangement would enhance or maintain productivity;
- there would be no significant additional expenses incurred;
- working from home is an approved condition of employment;
- there are valid personal or family reasons; and/or
  - there is a benefit to the Shire of Leonora;
  - work needs to be performed in an environment where creativity and development can flourish without disturbances that cannot be provided in an open plan workspace; and
  - circumstances exist where family – life balance will assist the organisation in retaining valuable staff and reduce the cost associated with turnover.

It is not the intention of this policy to enable staff to work from home on a regular basis so as to substitute or reduce regular childcare arrangements that would normally be needed during work hours.

Work from home may only be entered into by mutual agreement between the Shire of Leonora and the employee on a case by case basis. Where it is a one off need to work from home it can be approved by the employee's manager. Where it is more than a one-off event it must be approved by the Chief Executive Officer.

Where employees work from home for more than a week at a time, they are required to attend the office weekly or as instructed, at the time determined by the manager, to meet with their manager and work colleagues. This attendance would enable monitoring, feedback, two-way interaction and can include formal meetings and/or informal communication.

If an employee works from home on an ad hoc, regular or long-term basis, a Working from Home Agreement approved by the Chief Executive Officer is required. A specific workspace must be designated at the employee's home and that workspace must be assessed in accordance with the Shire's Workplace Inspection Checklist by the employee or an appropriate Shire of Leonora representative. This ensures the appropriate workspace, chair and equipment if carrying out computer work is set up appropriately.

The provision of information technology equipment and services for employees working from home is subject to availability and approval by the Chief Executive Officer.

Any homebased work is seen as an extension of the primary workplace, so employee requirements under the Occupational Safety and Health Act (1984) are to take reasonable care of their own health and safety. This is the same at home as it would be at the workplace and includes the need to report any hazards or incidents to the employer as well as ensuring that hazards in the home are managed.

## **11.0 REPORTS OF OFFICERS**

### **11.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **11.2(E) A.3.22 RECRUITMENT AND SELECTION POLICY**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 17th December, 2019

**AGENDA REFERENCE:** 11.2 (E) DEC 19

**SUBJECT:** A.3.22 Recruitment and Selection Policy

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Nil

**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:** 12<sup>th</sup> December, 2019

#### **COMMENT**

The purpose of this report is for Council to adopt the proposed Policy 'A.3.22 Recruitment and Selection' addition to the Shire of Leonora Policy Manual.

#### **BACKGROUND**

In February 2019, the Shire of Leonora conducted a full review of the Policy Manual with the amendments of policies;

- A.2.2 Corporate Credit Cards;
- A.2.3 Purchasing Policy;
- A.2.14 Regional Price Preference/Buy Local Policy; and
- A.3.18 Fitness for Work (including Alcohol, Drugs and Illegal Substance Use in the Workplace).

New policies for inclusion in the policy manual were;

- A.3.19 Public Interest Disclosure; and
- A.3.20 Social Media.

Early this year the Auditor General reported findings on a number of Local Government's gaps in various areas of their recruitment processes. Based on these findings, the Auditor General recommendations were to ensure the recruitment and selection process included reference checking and compliant recordkeeping. Given the outcome of the Auditor General's findings and to ensure the Shire of Leonora is compliant, the attached Policy 'A.3.22 Recruitment and Selection' has been developed. The objective of this policy is to ensure a consistent, fair and equitable recruitment and selection process is applied and enables selection of the best candidates for every position by ensuring they have the necessary behaviours, skills, experience, qualifications and clearances to perform in the position they are appointed.

This purpose of this Policy is to assist staff in being committed to achieving the goals and objectives outlined in the Strategic Community Plan and the Corporate Business Plan that need to be resourced through the Integrated Workforce Plan.

This policy will aid in achieving this through a continuous improvement approach driven by key organisational development strategies aimed at ensuring that the Shire engages the right people at the right time for the right job with appropriate remuneration to support the delivery of its services to the community.

#### **STATUTORY ENVIRONMENT**

- *Local Government Act 1995 (WA)*
- *Local Government (Administration) Regulations 1996 (WA)*
- *Equal Opportunity Act 1984 (WA)*
- *Occupational Safety and Health Act 1984 (WA)*

#### **POLICY IMPLICATIONS**

New policy

#### **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 adopt the policy 'A.3.22 Recruitment and Selection' as attached.

#### **VOTING REQUIREMENT**

Simple Majority

#### **COUNCIL DECISION**

**Moved Cr RM Cotterill, seconded Cr RA Norrie,** that Council adopt the policy 'A.3.22 Recruitment and Selection' as attached.

**CARRIED (7 VOTES TO 0)**

## **A.3.22**

# **RECRUITMENT AND SELECTION**

**Policy Adopted 17<sup>th</sup> December, 2019**

### **OBJECTIVE**

To ensure a consistent, fair and equitable recruitment and selection process is applied and enables selection of the best candidates for every position by ensuring they have the necessary behaviours, skills, experience, qualifications and clearances to perform in the position they are appointed.

Applicants will be required to return satisfactory results from the due diligence checking process prior to an offer of employment being made, including;

- A Pre-employment Medical Assessment
- A Pre-employment Drug and Alcohol Check
- Two Reference Checks
- Working with Children Check (for required positions)

All information gathered during the recruitment and selection process will be stored on a restricted personnel file and will remain confidential. Documentation to be held in line with the State Record Retention and Disposal Schedule for Local Government Authorities under the *State Record Act 2000* (WA).

### **POLICY STATEMENT**

This policy is designed to ensure appropriate and consistent recruitment and selection standards are applied at the Shire of Leonora. This policy outlines the Local Government's commitment to undertake the recruitment and selection of employees in accordance with the principles outlined in *section 5.40* of the *Local Government Act 1995* (WA) (Act) and to ensure successful recruitment and selection decisions are made.

The Shire of Leonora staff are committed to the achievement of the goals and objectives outlined in the Strategic Community Plan and the Corporate Business Plan that need to be resourced through the Integrated Workforce Plan.

This will be achieved through a continuous improvement approach driven by key organisational development strategies aimed at ensuring that the Shire engages the right people at the right time for the right job with appropriate remuneration to support the delivery of its services to the community.

### **GUIDELINES**

This Policy applies to all staff involved in the recruitment and selection process at the Shire of Leonora.

The Shire of Leonora recognises that its strategic goals and the upholding of its values are dependent on the recruitment and selection of a skilled and committed workforce.

The Shire of Leonora is committed to establishing a robust recruitment and selection process in order to attract and retain suitable applicants through consistent and ethical selection and decision-making processes.

This policy applies to the recruitment and selection of all vacant positions excluding the Chief Executive Officer (CEO).

CEO recruitment and employment procedures are prescribed in the relevant sections of the Act and the Local Government (Administration) Regulations 1996 (WA).

If the CEO is recruiting a 'senior employee' as defined in section 5.37 of the Act, this policy applies in addition to the requirement for the CEO to inform Council of any decision to employ or dismiss a 'senior employee'.

## Merit and equity

The Shire of Leonora is committed to ensuring recruitment, selection, promotion and other personnel decisions are fair, consistent, transparent, professional and compliant with the principles set out in section 5.40 of the Act. These principles are outlined below:

- employees are to be selected and promoted in accordance with the principles of merit and equity;
- no power with regard to matters affecting employees is to be exercised on the basis of nepotism or patronage;
- employees are to be treated fairly and consistently;
- there is to be no unlawful discrimination against employees or persons seeking employment by a Local Government on a ground referred to in the *Equal Opportunity Act 1984 (WA)* or on any other ground of discrimination; and
- employees are to be provided with safe and healthy working conditions in accordance with the *Occupational Safety and Health Act 1984 (WA)*.

Recruitment and selection practices are to be conducted to ensure high calibre candidates apply for vacancies.

## Equal opportunity employment

The Shire of Leonora recognises its legal, moral, social and ethical obligations to actively promote and practice the principles of equal opportunity in all aspects of employment.

The Shire of Leonora will ensure it meets its obligations to coordinate a process free from discrimination by ensuring:

- all advertisements, job descriptions and titles are non-discriminatory;
- the most suitable person is appointed to a position based on qualifications, skills, expertise, experience and aptitude;
- all personnel forms are non-discriminatory and relevant in phrasing and requirements; and
- benefits and entitlements are accessible and administered in a consistent manner throughout the workforce.

## Authorities and responsibilities

Senior Managers are responsible for the recruitment and selection of employees:

- by assessing the need to recruit for a position;
- within the scope of their direct or indirect supervision;
- within approved budget allocations;
- in accordance with this policy and relevant operational procedures; and
- in consultation with Responsible Officer.

Once an appointment is approved by the CEO, a Senior Manager may execute the employment contract on behalf of the Shire of Leonora.

The CEO may also authorise the reporting manager in writing to undertake the recruitment and selection of an employee. This is subject to compliance with the Senior Manager's responsibilities above.

A designated Responsible Officer is responsible for working with the Senior Manager or their appointed nominee to ensure procedural integrity of the recruitment and selection process.

## Confidentiality of information and conflict of interest

All employees involved in the recruitment and selection process will be bound by:

- strict standards of confidentiality, and
- disclosure of interest requirements as outlined in the Local Government's Code of Conduct.

## Review of positions

The Shire of Leonora reserves the right to review the need for any position within the Shire's existing organisational structure. All positions need to comply with the allocation of resources to meet the objectives of the Workforce Plan, Community Strategic Plan and Corporate Business Plan.

## Employee Recruitment and Selection Specific Objectives

To ensure that the Shire employs people in a timely manner with relevant skills and knowledge.

To support the delivery of good quality, efficient and effective services to the Shire or to the community.

All staff involved in the recruitment and selection process will ensure that employees are recruited and selected for employment vacancies in accordance with the procedure outlined in the Shire procedures.

## Internal appointments

The Shire of Leonora recognises that it may have internal applicants for vacancies. All internal applicants will be subject to the same recruitment and selection processes and pre-employment checks as external applicants.

## Pre-employment Medical Assessment

Prior to employment, applicants are required to undertake a pre-employment medical assessment. The pre-employment medical is to be arranged by responsible Officer.

Applicants deemed suitable by the Medical provider will progress through the process. Applicants that are considered unsuitable by the Medical Provider, in line with the inherent requirements of the position, will not progress.

The cost of the medical examination is to be met by the Shire, but the doctor or medical practice to be used is to be nominated by the Chief Executive Officer.

The Shire may use this information to assist employees with a pre-existing medical condition that might be exacerbated by their employment with the Shire, to identify staff with a medical condition that might cause an abnormal increase in the risk of injury and to identify staff with special needs in relation to a medical condition.

## National Police Clearance Check

A Police Check will be arranged by the responsible Officer. Suitability will be determined taking into consideration the inherent requirements of the position. Candidates who do not meet the requirements will not progress.

The cost of obtaining a suitable Police Clearance Check will be met by the Shire upon submission of required claim form with the original receipt attached.

## Reference Check

Reference Checks will be undertaken by the responsible Officer. Referees are required to be supplied by the applicant as previous professional colleagues in a position senior to the applicant. Reference checks will be assessed in line with the position requirements and the Shire of Leonora Vision and Values.

## Working with Children Check

Positions that require a Working with Children Clearance will be documented in the position description. Applicants who apply for positions that have the potential to work with children are required to supply their own Working with Children Clearance before an offer of employment will be made.



### Responsible Officer or Responsible Senior Manager

The delegated Manager or responsible Officer must support the recruitment and selection plans, systems and processes and ensure all policy requirements are met. Following completion of each recruitment and selection process, the responsible Officer must ensure the recruitment and selection process is documented and recorded in accordance with the Shire's Records management policies and procedures.

### Monitor and Review

To ensure effectiveness of the process all the outcomes need to be reviewed and monitored by relevant manager/supervisor throughout the entire process. Records must be created and maintained to evidence compliance with this policy, in accordance with the Shire of Leonora's Recordkeeping Plan and the *State Records Act 2000 (WA)*.

**11.0 REPORTS OF OFFICERS**

**11.3 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR**

Nil

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

**A. ELECTED MEMBERS**

Nil

**B. OFFICERS**

Nil

**13.0 NEXT MEETING**

Tuesday 18<sup>th</sup> February, 2020

**14.0 CLOSURE OF MEETING**

There being no further business, the Shire President Cr PJ Craig declared the meeting closed at **10:11am.**