ORDINARY COUNCIL MEETING

23 November 2021

Attachment Booklet – November 2021

ATTACHMENT: CC01

Accounts for Payment – October 2021

Attachment 1
Accounts for Payment – October 2021

Shire of Irwin

List of Accounts paid October 2021 for presentation to the Council Meeting 23 November 2021

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT27912	04/10/2021	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-885.00
EFT27913	04/10/2021	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-80.00
EFT27914	11/10/2021	ANDREW JOHN GILLAM	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER 2021	-1,922.00
EFT27915	11/10/2021	AUSSIE TREE SERVICES	GRIND TREE ROOTS FOR FOOTPATH CONSTRUCTION ON MORETON TCE	-546.48
EFT27916	11/10/2021	BARRY WYSE	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER 2021	-1,922.00
EFT27917	11/10/2021	BRIGHTSIDE LIVE PTY LTD	AUDIO VISUAL RENTAL INCLUDING SETUP AND LABOUR FOR FORESHORE SPRINT 2021	-12,000.00
EFT27918	11/10/2021	BULBECK ENVIRO	DEPOSIT - CONCEPT DESIGNS FOR WASH BAY AT DEPOT	-4,303.75
EFT27919	11/10/2021	CANINE CONTROL	CONTRACT RANGER SERVICES	-5,500.00
EFT27920	11/10/2021	DANIEL VINCENT TILBROOK	CONSTRUCT RETAINING WALL AT THRIFTY LINK HARDWARE, IN FRONT OF PIZZA BAR AND REPAIR DAMAGED RETAINING WALL AT NORTHSHORE ROUNDABOUT	-8,140.00
EFT27921	11/10/2021	FOREFRONT SECURITY	OVERNIGHT SECURITY SERVICE FOR EQUIPMENT FOR FORESHORE SPRINT 2021	-973.50
EFT27922	11/10/2021	REFUEL AUSTRALIA	BULK FUEL DIESEL PURCHASE	-9,933.07
EFT27923	11/10/2021	GERARD HANS AND DOREEN BLUM	REFUND	-960.00
EFT27924	11/10/2021	GRANT STEVEN EVA	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER 2021	-1,922.00
EFT27925	11/10/2021	HAYLEY PALMER	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER 2021	-1,922.00
EFT27926	11/10/2021	IRWIN BUSH FIRE BRIGADE	DONATION TO IRWIN BUSHFIRE BRIGADE FROM PREVIOUS WATER CORPORATION BURN OFF	-9,422.74
EFT27927	11/10/2021	ISABELLA MARY SCOTT	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER 2021	-2,710.35
EFT27928	11/10/2021	IN-SITU CONSTRUCTION AND MAINTENANCE	INSTALL STABILISATION ON FORESHORE IN FRONT OF SHELTER SHEDS	-15,173.40
EFT27929	11/10/2021	MARK LEONARD	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER 2021	-1,922.00
EFT27930	11/10/2021	LOCAL HEALTH AUTHORITIES ANALYTICAL COMMITTEE	ANALYTICAL SERVICES 2021/22	-910.66
EFT27931	11/10/2021	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-179.90
EFT27932	11/10/2021	NORDIC BUILDERS	PROGRESS CLAIM - UNIT 7-12 HENRY ROAD CONSTRUCTION	-159,479.80
EFT27933	11/10/2021	SHIRE OF IRWIN	RATES & RUBBISH SERVICE 2021/22 - SHIRE FACILITIES	-86,734.03
EFT27934	11/10/2021	SIMPLY STONE	RECONSTITUTED LIMESTONE BLOCKS FOR MORETON TCE PROJECT	-3,670.70
EFT27935	11/10/2021	MICHAEL SMITH	PRESIDENT ATTENDANCE FEES JULY TO SEPTEMBER 2021	-2,500.00
EFT27936	11/10/2021	IAN FRANCIS WEST	MEMBERS ATTENDANCE FEES JULY TO SEPTEMBER 2021	-1,922.00
EFT27937	15/10/2021	IRWIN SHIRE - RATES	PAYROLL DEDUCTIONS	-870.00
EFT27938	15/10/2021	SHIRE OF IRWIN - LOTTO FUND	PAYROLL DEDUCTIONS	-80.00
EFT27939	19/10/2021	AUSTRALIAN TAXATION OFFICE - BAS	BAS RECONCILIATION SEPTEMBER 2021	-25,937.00
EFT27940	25/10/2021	ATC WORK SMART	SCHOOL BASED TRAINEESHIP	-826.51
EFT27941	25/10/2021	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION - ONEMUSIC AUSTRALIA	LICENCE FEES - DRIVE IN	-165.21
EFT27942	25/10/2021	BABA MARDA ROAD SERVICES	TRAFFIC MANAGEMENT ON MORETON TCE	-20,134.65
EFT27943	25/10/2021	BADGELINK	NAME BADGES - VOLUNTEERS AND STAFF	-147.00
EFT27944	25/10/2021	CONSTRUCTION TRAINING FUND	CONSTRUCTION TRAINING FUND RECONCILIATION	-370.49
EFT27945	25/10/2021	BLACKWOODS	TOUCH FREE HAND SANITISER DISPENSERS FOR ENTRY POINTS AT SPRINT	-1,070.39
EFT27946	25/10/2021	BRAND MECHANICAL SERVICES	SERVICE OF KUBOTA MOWER, TOWN FIRE VEHICLE - LANDCRUISER AND REPAIRS TO TORO MOWER	-4,403.47
EFT27947	25/10/2021	BRIDGESTONE SERVICE CENTRE GERALDTON	SUPPLY, FIT AND REPAIR AMAZONE TYRES	-336.00
EFT27948	25/10/2021	DEPARTMENT OF MINES INDUSTRY REGULATION AND SAFETY	BUILDING SERVICES LEVY RECONCILIATION	-1,199.29
EFT27949	25/10/2021	CANINE CONTROL	CONTRACT RANGER SERVICES	-7,500.00
EFT27950	25/10/2021	CAN'T CREATE	VIDEOGRAPHY & PHOTOGRAPHY SERVICES AT FORESHORE SPRINT	-500.00
EFT27951	25/10/2021	CEDAR HOMES	REFUND	-1,000.00
EFT27952	25/10/2021	CORINA JOAN BOTHE	ANNUAL PROPERTY INSPECTION AT HENRY ROAD UNITS	-750.00
EFT27953	25/10/2021	TOLL	FREIGHT CHARGES	-1,452.79
EFT27954	25/10/2021	CIVIC WORKFORCE MANAGEMENT	HR CONSULTANCY SERVICES	-609.38
EFT27955	25/10/2021	CENTRAL WEST PEST CONTROL	TERMITE PERIMETER TREATMENT AT LIBRARY	-2,385.00
EFT27956	25/10/2021	DIAL BEFORE YOU DIG	QUARTERLY REFERRAL FEE - JULY TO SEPTEMBER 2021	-335.15
EFT27957	25/10/2021	DC TWO PTY LTD	VOIP PHONE CHARGES	-1,709.55
EFT27958	25/10/2021	DONGARA FREIGHT	FREIGHT CHARGES	-77.00
EFT27959	25/10/2021	DELTA CLEANING SERVICES	CONTRACT CLEANING	-16,340.63
EFT27960	25/10/2021	DENISON BOWLING & RECREATION CLUB INC	CATERING	-252.00
EFT27961	25/10/2021	LANDGATE - WESTERN AUSTRALIAN LAND INFORMATION AUTHORITY	MINING TENEMENT CHARGEABLE, RURAL UV'S AND GROSS RENTAL VALUATIONS CHARGEABLE	-875.41
EFT27962	25/10/2021	DONGARA HANDYMAN SERVICE/NOACK CARPENTRY & BUILDING SERVICES	WORKS ON PANNARAI CAFE BUILDING FOR MORETON TCE PROJECT	-1,265.00
EFT27963	25/10/2021	DONGARA FENCING	INSTALL FENCING AT RICHARDSON ROAD RESIDENCE	-8,404.88
EFT27964	25/10/2021	DONGARA BOBCAT & CONTRACTING SERVICES	SAND FOR FORESHORE WORKS, MORETON TERRACE, MATERIALS FOR MORETON TCE ENTRANCE WORKS AND RECONSTRUCT BOAT RAMP AND BEACH ACCESS AT SEVEN MILE BEACH	-5,104.00
EFT27965	25/10/2021	DONGARA BODY BUILDERS	SERVICE OF HEAVY PLANT AND TRAILER	-792.00
EFT27966	25/10/2021	DONGARA BUILDING & TRADE SUPPLIES	PARKS, GARDEN, BUILDING & ROAD MAINTENANCE SUPPLIES	-790.79
EFT27967	25/10/2021	DONGARA MARINE PTY LTD	MATERIALS FOR PLAYGROUND EQUIPMENT REPAIRS	-50.48
EFT27968	25/10/2021	DONGARA DRILLING & ELECTRICAL	ELECTRICAL REPAIRS TO SHIRE FACILITIES AND ABLUTIONS INCLUDING REPAIRS TO REC CENTRE LIGHT TRANSFORMERS	-3,360.30
EFT27969	25/10/2021	DONGARA HARDWARE	WATER FOR DEPOT, TRANSFER STATION AND ADMIN	-203.00
EFT27970	25/10/2021	DONGARA NEWSAGENCY	PUBLICATIONS INCLUDING STATIONERY	-120.23
EFT27971	25/10/2021	TYREPOWER DONGARA	BATTERY AND PUNCTURE REPAIRS FOR SUNDRY PLANT AND TYRES FOR ISUZU TRUCK	-624.50
EFT27972	25/10/2021	DONGARA LOCAL RAG	ADVERTISING	-1,745.00

Shire of Irwin

List of Accounts paid October 2021 for presentation to the Council Meeting 23 November 2021

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT27973	25/10/2021	DONGARA HOTEL MOTEL	CATERING	-180.00
EFT27974	25/10/2021	DONGARA MIDWEST WASTE	PUMP SEPTIC TANK AT TRANSFER STATION	-800.00
EFT27975	25/10/2021	DONGARA PAINTING SERVICES	PAINTING OF PANTRY AT RICHARDSON RD RESIDENCE	-440.00
EFT27976	25/10/2021	DONGARA VOLUNTEER FIRE AND RESCUE	ATTENDANCE WITH SUPPORT SERVICES AT FORESHORE SPRINT INCLUDING FILLING WATER BARRIERS	-400.00
EFT27977	25/10/2021	EASY AUTO CARE	SERVICE OF TOYOTA PRADO	-664.35
EFT27978	25/10/2021	FENCE IT WA	HIRE OF TEMPORARY FENCING FOR FORESHORE SPRINT AND HIRE OF CRASH BARRIERS FOR MORETON TCE PROJECT	-2,384.80
EFT27979	25/10/2021	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	EMERGENCY SERVICES LEVY - COUNCIL PROPERTIES 2021/22	-6,234.78
EFT27980	25/10/2021	FIRST HEALTH SERVICES	PRACTICE MANAGEMENT SUPPORT SERVICES - MEDICAL CENTRE	-12,833.33
EFT27981	25/10/2021	FIVESTAR BUSINESS SOLUTIONS & INNOVATION	PRINTER CHARGES - ADMIN, VISITOR CENTRE AND REC CENTRE	-3,313.31
EFT27982	25/10/2021	FIVE GUMS FAMILY MEDICAL PRACTICE	PRE- EMPLOYMENT MEDICALS	-320.98
EFT27983	25/10/2021	GERALDTON BRICK PTY LTD	SUPPLY & DELIVERY OF BRICK PAVERS FOR MORETON TERRACE PROJECT	-36,614.59
EFT27984	25/10/2021	CITY OF GREATER GERALDTON	MERU WASTE DISPOSAL	-18,720.40
EFT27985	25/10/2021	GERALDTON HIRE & SCAFFOLDING SERVICES	HIRE OF PORTABLE TOILETS FOR FORESHORE SPRINT	-1,790.25
EFT27986	25/10/2021	REFUEL AUSTRALIA	BULK DIESEL FUEL PURCHASE AND FUEL CARD PURCHASES	-10,942.15
EFT27987	25/10/2021	GLASS CO WA	REPLACE BROKEN GLASS AND REPAIR SCREEN DOOR AT RICHARDSON ROAD AND REPAIRS AT UNIT 6 AND 18 THE VILLAGE	-557.64
EFT27988	25/10/2021	GNC	DRAINAGE COMPONENTS FOR MORETON TCE PROJECT	-3,954.50
EFT27989	25/10/2021	GREENFIELD TECHNICAL SERVICES	PREPARE RRG 2022/23 FUNDING SUBMISSIONS	-5,610.00
EFT27990	25/10/2021	GLOBAL SPILL & SAFETY	CUSTOM EVENT SIGNAGE, FLAGGING AND SAFETY TRAFFIC MANAGEMENT SIGNAGE	-2,735.04
EFT27991	25/10/2021	GUARDIAN PRINT & GRAPHICS	WELCOME BANNERS - MORETON TCE PROJECT AND ENTRY BANNERS FOR FORESHORE SPRINT	-4,050.00
EFT27992	25/10/2021	GYMNASTICS WA	ATHLETE FEES - TERM 3 IRC GYMNASTICS	-141.00
EFT27993	25/10/2021	HILLE THOMPSON & DELFOS	BOUNDARY PEGGING ALONG BLENHEIM ROAD ADJACENT TO HENRY RD AND PROPOSED COMMUNITY AREA	-528.00
EFT27994	25/10/2021	INTEGRATED ICT	SUPPORT AGREEMENT, HOSTING SERVICES, VOIP SERVICES FOR SHIRE FACILITIES AND MEDICAL CENTRE	-37,402.36
EFT27995	25/10/2021	INCITE SECURITY	TRAINING ON ACCESS SWIPE CARDS INCLUDING ADDITIONAL SWIPE CARDS	-1,010.20
EFT27996	25/10/2021	IT VISION AUSTRALIA PTY LTD	ANNUAL LICENCE FEES 2021/22	-49,100.76
EFT27997	25/10/2021	JAYCAM INDUSTRIES	REPAIR LIGHTING AND INSTALL BATTERIES AT AIRSTRIP	-4,079.10
EFT27998	25/10/2021	JOSH BYRNE & ASSOCIATES	INDIGENOUS SURVEY	-5,000.00
EFT27999	25/10/2021	JODEY EDWARDS	CONTRACT LANDSCAPING - THE VILLAGE	-6,633.00
EFT28000	25/10/2021	JOHN PHILLIPS CONSULTING	PROFESSIONAL SERVICES - CEO PERFORMANCE REVIEW	-3,300.00
EFT28001	25/10/2021	KELLI DAWSON	DESIGN STREET BANNERS FOR MORETON TERRACE PROJECT AND FORESHORE SPRINT	-4,010.00
EFT28002	25/10/2021	LEON BAKER JEWELLERS	RECOGNITION OF SERVICE TO LOCAL GOVERNMENT - GIFT FOR CR IAN WEST	-810.00
EFT28003	25/10/2021	LIMITLESS PROMOTIONS	ANIMAL REGISTRATION TAGS	-335.00
EFT28004	25/10/2021	NODE 1 PTY LTD	NBN FIBRE CONNECTION FEE	-179.90
EFT28005	25/10/2021	MAIN ROADS WESTERN AUSTRALIA	REFUND OF CASUARINAS ROAD PROJECT FUNDS	-2,228.60
EFT28006	25/10/2021	MARSDEN'S BECKENHAM TRANSPORT PTY LTD	CONTRIBUTION FOR CARTAGE OF FENCING AND BOLLARDS FOR FORESHORE SPRINT	-3,960.00
EFT28007	25/10/2021	MIDWEST BOUNCE AND FUN	BOUNCY CASTLES FOR FORESHORE SPRINT INCLUDING GENERATOR AND SUPERVISION	-1,690.00
EFT28008	25/10/2021	MCDONALD WHOLESALERS	REC CENTRE KIOSK SUPPLIES	-1,307.70
EFT28009	25/10/2021	MEDELECT BIOMEDICAL SERVICES	ANNUAL SERVICING OF GAS AND MEDICAL EQUIPMENT AT MEDICAL CENTRE INCLUDING MATERIALS	-1,699.50
EFT28010	25/10/2021	MEX MAINTENANCE SOFTWARE	TRAINING CONSULTING SESSIONS FOR MEX PROGRAM	-4,090.02
EFT28011	25/10/2021	MIDWEST KERBING	KERBING ON MORETON TERRACE	-7,339.75
EFT28012	25/10/2021	MIDWEST FIRE PROTECTION & SAFETY SERVICES	SERVICING OF FIRE EQUIPMENT	-1,240.45
EFT28013	25/10/2021	MINGENEW IRWIN GROUP	BRONZE SPONSORSHIP 2021	-2,920.00
EFT28014	25/10/2021	MITCHELL & BROWN	REPLACEMENT OVEN FOR KITCHEN UPGRADE AT RICHARDSON ROAD	-1,100.00
EFT28015	25/10/2021	ML COMMUNICATIONS	VHF RADIOS FOR AIRSTRIP COMMUNICATIONS & LIGHTING	-1,661.00
EFT28016	25/10/2021	MIDWEST POWER SOLUTIONS	REPLACE TIMECLOCK AT ELECTRICAL BOX AT CRICKET PAVILION	-220.00
EFT28017	25/10/2021	MIDWEST SOLAR AND WATER	PLUMBING REPAIRS AT SHIRE FACILITIES, ABLUTIONS AND THE VILLAGE	-4,097.00
EFT28018	25/10/2021	CLEANPAK TOTAL SOLUTIONS	HAND WASH DISPENSERS FOR REMAINING ABLUTIONS	-421.19
EFT28019	25/10/2021	ONSHORE CABINETS AND FURNITURE	REMOVE AND REPLACE KITCHEN IN RICHARDSON ROAD	-6,843.00
EFT28020	25/10/2021	PEMCO DIESEL	SERVICE OF ISUZU TRUCK	-678.21
EFT28021	25/10/2021	PLAYMASTER PTY LTD	MATERIALS FOR PLAYGROUND EQUIPMENT REPAIRS	-973.50
EFT28022	25/10/2021	THE PERTH MINT AUSTRALIA	2022 CITIZENSHIP COINS	-50.60
EFT28023	25/10/2021	REDI HIRE SOLUTIONS	REHIRE OF LIGHT TOWER FOR ROUNDABOUTS ON MORETON TCE	-3,900.03
EFT28024	25/10/2021	S & K ELECTRICAL	TEST AND TAGGING OF EQUIPMENT AT DEPOT AND TRANSFER STATION	-1,210.00
EFT28025	25/10/2021	SOUTHERN CROSS AUSTEREO PTY LTD	RADIO ADVERTISING FOR FORESHORE SPRINT 2021	-1,958.00
EFT28026	25/10/2021	SEASIDE SIGNS	CORFLUTE SIGNS FOR RV OVERNIGHT AREA	-93.50
EFT28027	25/10/2021	ST JOHN AMBULANCE	AMBULANCE SERVICES FOR FORESHORE SPRINT	-2,984.85
EFT28028	25/10/2021	DONGARA IGA	MONTHLY CONSUMABLES	-523.06
EFT28029	25/10/2021	TOTALLY WORKWEAR GERALDTON	PROTECTIVE CLOTHING	-3,756.56
EFT28030	25/10/2021	CLEANAWAY CO PTY LTD	RESIDENTIAL, COMMERCIAL AND STREET 240LT AND FRONT LIFT COLLECTION INCLUDING TRANSFER STATION	-26,905.29
EFT28031	25/10/2021	T-QUIP	SERVICE OF GROUNDMASTER MOWER AND SWEEPER	-968.40
EFT28032	25/10/2021	VANGUARD PRESS	BROCHURE DISPLAY, TRANSPORT, HANDLING AND WAREHOUSING FEE	-758.53
EFT28033	25/10/2021	WRITE2WIN PTY LTD TRADING AS CLAYTON CONSULTING WA	DEVELOPMENT OF DPIRD GRANT ACQUITTAL FINAL REPORT	-4,356.00

Shire of Irwin

List of Accounts paid October 2021 for presentation to the Council Meeting 23 November 2021

MUNICIPAL/(TRUST) PAYMENTS

EFT/CHQ #	DATE		DESCRIPTION	PAYMENTS
EFT28034	25/10/2021	WA COUNTRY BUILDERS	REFUND	-1,000.00
EFT28035	25/10/2021	PUBLIC TRANSPORT AUTHORITY OF WA	BUS TICKET SALES	-1,678.66
EFT28036	25/10/2021	WELL DONE INTERNATIONAL	CALL CENTRE CHARGES	-609.73
EFT28037	25/10/2021	WESTRAC EQUIPMENT	SERVICE OF CAT DOZER	-1,536.69
EFT28038	25/10/2021	ON HOLD ON LINE	MONTHLY ON HOLD MESSAGES	-924.00
EFT28039	25/10/2021	YOUNG MOTORS PTY LTD	SERVICE OF HOLDEN COLORADO'S AND HOLDEN TRAILBLAZER	-2,119.75
EFT28040	25/10/2021	WINC AUSTRALIA PTY LTD	PRINTER CHARGES - DEPOT	-432.57
EFT28041	25/10/2021	PORT DENISON BUILDERS	REFUND	-1,000.00
EFT28042	29/10/2021	ASSETIC	ANNUAL FEE 21/22	-14,986.40
EFT28043	29/10/2021	CANCELLED		0.00
32078	08/10/2021	SHIRE OF IRWIN	PETTY CASH RECONCILIATION OCTOBER 2021 INCLUDING GRATUITY PAYMENT, PRE-EMPLOYMENT MEDICAL REIMBURSEMENTS, WORKING WITH CHILDREN CHECKS, ROAD CLOSURE APPLICATION FOR FORESHORE SPRINT AND CONSUMABLES FOR SPRINT AND STATIONERY	-957.20
32079	25/10/2021	SHIRE OF IRWIN	CONTAINER DEPOSIT SCHEME	-5,318.10
32080	25/10/2021	WATER CORPORATION	VARIOUS WATER CHARGES - JULY TO SEPTEMBER 2021	-29,604.90
32081	28/10/2021	D & GM AUSBURN	2021/22 EARLY RATEPAYERS PRIZE - DONATED BY DONGARA FREIGHT	-200.00
32082	28/10/2021	GEORGE CLIVE BASS	2021/22 EARLY RATEPAYERS PRIZE -DONATED BY NORWEST ENERGY	-500.00
32083	28/10/2021	D & TC HOLTMEULEN	2021/22 EARLY RATEPAYERS PRIZE - DONATED BY DONGARA CONCRETE	-250.00
32084	28/10/2021	SI BROUGHAM & AH WALKER	2021/22 EARLY RATEPAYERS PRIZE - DONATED BY HARCOURTS DONGARA	-200.00
DD21259.1	25/10/2021	TELSTRA AUSTRALIA	FREE WIFI DATA CHARGES	-80.00
DD21232.1	05/10/2021	WA TREASURY CORPORATION	LOAN 98 - PLANT PURCHASES	-70,443.41
DD21234.1	07/10/2021	WA TREASURY CORPORATION	LOAN 93 - RECREATION CENTRE	-20,727.35
DD21245.1	15/10/2021	WA TREASURY CORPORATION	LOAN 102 - DENISON BOWLING CLUB - SSL	-19,152.64
DD21246.1	15/10/2021	WA TREASURY CORPORATION	LOAN 100 - AGED APPROPRIATE HOUSING	-27,189.11
SOL 10/21	18/10/2021	SHINE TECH SOLAR	SOLAR REPAYMENT OCTOBER 2021	-1,947.66
CR 041021	04/10/2021	NAB BUSINESS VISA	NAB BUSINESS VISA TRANSACTIONS INCLUDING ACCOMMODATION FOR COUNCILLORS, PARKING FEES, ADVERTISING FOR FORESHORE SPRINT, STATIONERY CONSUMABLES, ACCOMMODATION FOR HR SUPERVISOR, FIRE BREAK NOTICE PUBLISHED IN STATE LAW PUBLISHER, PLANNING MAPS, VOUCHERS FOR SPRINT VOLUNTEER MARSHALLS AND REC CENTRE EXPENSES	-8,455.29
61008/21	19/10/2021	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY	BONDS ADMINISTRATION - BOND FOR UNIT 5 HENRY ROAD	-1,080.00
DD21240.1	12/10/2021	ANZ SMART CHOICE SUPER	SUPERANNUATION	-247.68
DD21240.2	12/10/2021	AMP CORPORATE SUPER - SIGNATURE SUPER	SUPERANNUATION	-143.69
DD21240.3	12/10/2021	THE KDP SUPERANNUATION FUND	SUPERANNUATION	-46.78
DD21240.4	12/10/2021	ASGARD SUPERANNUATION	SUPERANNUATION	-442.54
DD21240.5	12/10/2021	AUSTRALIAN SUPER	SUPERANNUATION	-1,071.48
DD21240.6	12/10/2021	AWARE SUPER PTY LTD	SUPERANNUATION	-12,254.38
DD21240.7	12/10/2021	EQUIPSUPER SUPERANNUATION FUND	SUPERANNUATION	-143.69
DD21240.8	15/10/2021	HOSTPLUS	SUPERANNUATION	-582.30
DD21240.9	12/10/2021	MLC SUPER FUND	SUPERANNUATION	-1,608.20
DD21240.10	12/10/2021	THE M & L OLSEN SUPERANNUATION FUND	SUPERANNUATION	-99.35
DD21240.11	12/10/2021	REST SUPERANNUATION	SUPERANNUATION	-433.93
				-989,900.14

Sundry Creditors as at 31/10/2021 **1,000.00**

The Payments included in the above list of Accounts Paid, have been authorised by the Chief Executive Officer under delegation from Council.

11/11/21

DATE

Shane Ivers
Chief Executive Officer

Shire of Irwin

Corporate Credit Card Expenditure - Payment Reference CR 041021

S.Ivers Credit Card Expenses

BIG 4	Accommodation for Consultant - CEO Review	$ 155.00
CPP Convention Centre	Parking	$ 23.22
Spotify	Rec Centre Gym Music	$ 11.99
WA News	Advertising - Foreshore Sprint	$ 1,666.00
Crown Metropol	Accommodation for CEO - WALGA Conference	$ 217.58
Crown Metropol	Accommodation for Cr Scott - WALGA Conference	$ 788.35
Crown Metropol	Accommodation for Cr Scott - WALGA Conference	$ 218.59
NAB	Card Fee	$ 9.00
		$ 3,089.73

D.Chandler Credit Card Expenses

Decee Pty Ltd	Accommodation - HR Supervisor	$ 3,200.00
Links Modular	Program - Rec Centre	$ 410.04
Links Modular	Program - Rec Centre	$ 205.02
Jaycar Pty Ltd	Cable Cover	$ 99.90
State Law Publisher	Fire Break Notice 2021-22	$ 379.20
Kick Solutions	Planning Maps	$ 62.40
Southerlys	Vouchers for Volunteer Marshalls - Foreshore Sprint	$ 600.00
Southerlys	Vouchers for Volunteer Marshalls - Foreshore Sprint	$ 400.00
NAB	Card Fee	$ 9.00
		$ 5,365.56

TOTAL PAYMENT TO CORPORATE CREDIT CARD ACCOUNT	$ 8,455.29

ATTACHMENT: CC02

Monthly Financial Statements for the Period Ended 31 October 2021

Attachment 1
Monthly Financial Statements for the Period Ended 31 October 2021

SHIRE OF IRWIN

MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2021

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF IRWIN

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 OCTOBER 2021

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 CHARGEES
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.

SHIRE OF IRWIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2021

BY NATURE OR TYPE

	Note	Annual Budget	Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. S
		$	$	$	$	$	%		
Opening Funding Surplus (Deficit)	1	808,457	785,602	785,602	**785,602**	0	0%		
Revenue from operating activities									
Rates	6	5,645,606	5,645,606	5,639,270	**5,643,835**	4,565	0%	▲	
Operating Grants, Subsidies and Contributions	12	791,224	791,224	227,310	**190,871**	(36,439)	(16%)	▼	S
Fees and Charges		2,063,150	2,063,150	1,145,952	**1,215,114**	69,162	6%	▲	
Service Charges		0	0	0	**0**	0			
Interest Earnings		45,478	45,478	19,308	**23,432**	4,124	21%	▲	
Other Revenue		191,000	191,000	58,148	**70,049**	11,901	20%	▲	S
Profit on Disposal of Assets	7	100,000	100,000	0	**0**	0			
Gain FV Valuation of Assets		0	0	0	**0**	0			
		8,836,458	**8,836,458**	**7,089,988**	**7,143,302**				
Expenditure from operating activities									
Employee Costs		(2,947,371)	(2,947,371)	(1,029,554)	**(1,026,565)**	2,989	0%	▲	
Materials and Contracts		(2,953,769)	(2,953,769)	(929,415)	**(941,669)**	(12,254)	(1%)	▼	
Utility Charges		(356,800)	(356,800)	(95,028)	**(57,181)**	37,847	40%	▲	S
Depreciation on Non-Current Assets		(4,373,611)	(4,373,611)	(1,457,828)	**(1,519,840)**	(62,012)	(4%)	▼	
Interest Expenses		(228,839)	(228,839)	(61,022)	**(40,413)**	20,609	34%	▲	S
Insurance Expenses		(210,188)	(210,188)	(104,364)	**(86,366)**	17,998	17%	▲	S
Other Expenditure		(206,416)	(206,416)	(43,888)	**(35,277)**	8,611	20%	▲	
Loss on Disposal of Assets	7	0	0	0	**0**	0			
Loss FV Valuation of Assets		0	0	0	**0**	0			
		(11,276,994)	**(11,276,994)**	**(3,721,099)**	**(3,707,310)**				
Operating activities excluded from budget									
Add back Depreciation		4,373,611	4,373,611	1,457,828	**1,519,840**	62,012	4%	▲	
Adjust (Profit)/Loss on Asset Disposal	7	(100,000)	(100,000)	0	**0**	0			
Movement in Leave Reserve (Added Back)		190,418	190,418	136	**164**	28	21%	▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	**0**	0			
Movement in Employee Benefit Provisions		0	0	0	**0**	0			
Rounding Adjustments		0	0	0	**0**	0			
Movement Due to Changes in Accounting Standards		0	0	0	**0**	0			
Loss on Asset Revaluation		0	0	0	**0**	0			
Adjustment in Fixed Assets		0	0	0	**0**	0			
Amount attributable to operating activities		**2,023,493**	**2,023,493**	**4,826,853**	**4,955,995**				
Investing activities									
Non-Operating Grants, Subsidies and Contributions	13	3,396,931	3,396,931	0	**0**	0			
Proceeds from Disposal of Assets	7	1,631,184	1,631,184	10,000	**0**	(10,000)	(100%)	▼	S
Land Held for Resale	8	0	0	0	**0**	0			
Land and Buildings	8	(1,693,981)	(1,693,981)	(557,772)	**(515,125)**	42,647	8%	▲	
Plant and Equipment	8	(924,300)	(924,300)	(125,800)	**(76,960)**	48,840	39%	▲	S
Furniture and Equipment	8	(114,000)	(114,000)	0	**0**	0			
Infrastructure Assets - Roads	8	(2,777,844)	(2,777,844)	(937,095)	**(955,261)**	(18,166)	(2%)	▼	
Infrastructure Assets - Drainage	8	0	0	0	**0**	0			
Infrastructure Assets - Footpaths	8	0	0	0	**0**	0			
Infrastructure Assets - Public Facilities	8	0	0	0	**0**	0			
Infrastructure Assets - Other	8	(2,418,771)	(2,418,771)	(130,268)	**(5,220)**	125,048	96%	▲	S
Amount attributable to investing activities		**(2,900,781)**	**(2,900,781)**	**(1,740,935)**	**(1,552,565)**				
Financing Activities									
Proceeds from New Debentures		674,000	674,000	0	**0**	0			
Repayment of Debentures	9	(427,905)	(427,905)	(123,835)	**(142,634)**	(18,799)	(15%)	▼	S
Repayment of Lease Financing	9	(20,474)	(20,474)	(6,816)	**(6,818)**	(2)	(0%)	▼	
Advances to Community Groups		0	0	0	**0**	0			
Proceeds from Advances		0	0	0	**0**	0			
Self-Supporting Loan Principal	9	41,513	41,513	4,153	**20,669**	16,516	398%	▲	S
Transfer to Restricted Cash - Other		(150,000)	(150,000)	0	**0**	0			
Transfer from Restricted Cash - Other		160,081	160,081	0	**0**	0			
Transfer from Reserves	10	290,345	290,345	0	**0**	0			
Transfer to Reserves	10	(295,000)	(295,000)	(1,664)	**(1,964)**	(300)	(18%)	▼	
Amount attributable to financing activities		**272,560**	**272,560**	**(128,162)**	**(130,747)**				
Closing Funding Surplus (Deficit)	1	**203,729**	**180,875**	**3,743,358**	**4,058,285**				

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 15 for an explanation of the reasons for the variance.
The material variance adopted by Council for the 2021/22 year is $10,000 and 10%.

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

SHIRE OF IRWIN

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 31 OCTOBER 2021

OPERATING ACTIVITIES
NOTE 1
ADJUSTED NET CURRENT ASSETS

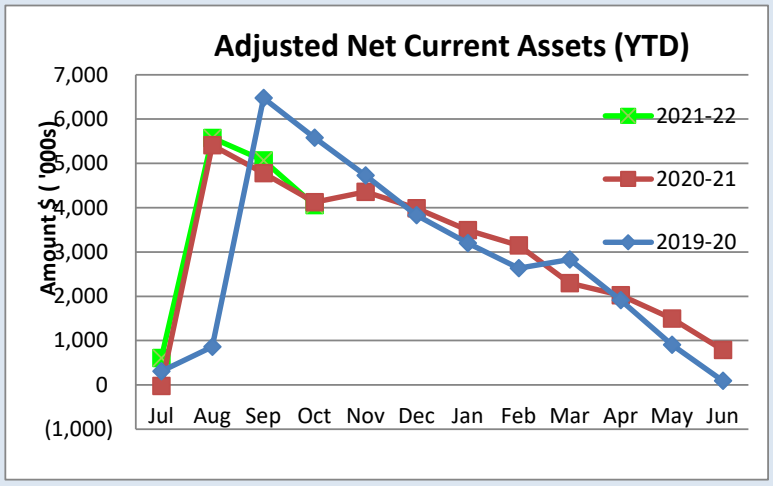
Adjusted Net Current Assets	Note	Last Years Closing 30/06/2021	This Time Last Year 31/10/2020	Year to Date Actual 31/10/2021
		$	$	$
Current Assets				
Cash Unrestricted	2	2,960,321	4,479,512	4,060,489
Cash Restricted - Reserves	2	1,480,544	1,295,141	1,482,508
Cash Restricted - General	2	362,875	362,875	362,875
Cash Restricted - Bonds & Deposits	2	210,591	200,249	210,466
Receivables - Rates	3	387,388	1,522,360	1,998,688
Receivables - Other	3	653,932	199,960	638,384
Inventories	4	28,018	18,521	28,018
		6,083,668	8,078,618	8,781,428
Less: Current Liabilities				
Payables	5	(1,273,170)	(470,664)	(462,563)
Contract Liabilities	11	(1,356,232)	(1,549,937)	(1,610,910)
Financial Liabilities	5	(140,508)	(140,508)	(140,508)
Bonds & Deposits	14	(210,591)	(200,249)	(210,466)
Loan and Lease Liability	9	(448,379)	(252,906)	(298,927)
Provisions	11	(415,874)	(416,446)	(415,874)
		(3,844,754)	(3,030,709)	(3,139,248)
Less: Cash Reserves	10	(1,480,544)	(1,295,141)	(1,482,508)
Add Back: Component of Leave Liability not Required to be funded		123,748	123,411	123,912
Add Back: Loan and Lease Liability		448,379	252,906	298,927
Less : Loan Receivable - clubs/institutions		(41,513)	(4,075)	(20,844)
Less : Restricted Cash General	15	(503,383)	0	(503,383)
Net Current Funding Position		**785,602**	**4,125,010**	**4,058,285**

SIGNIFICANT ACCOUNTING POLICIES

Please see Note 1(a) for information on significant accounting polices relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is a negative) as presented on the Rate Setting Statement.



This Year YTD Surplus(Deficit)

$4.06 M

Last Year YTD Surplus(Deficit)

$4.13 M

OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

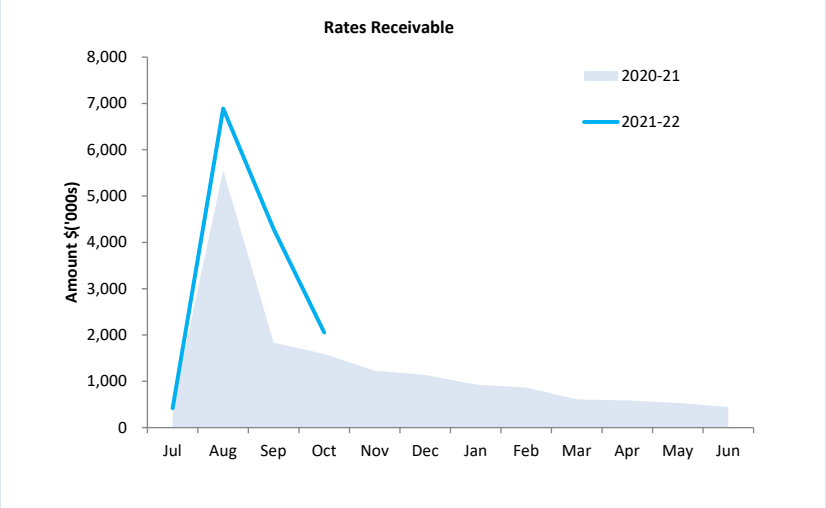
Receivables - Rates & Rubbish	30 June 2021	31 Oct 21
	$	$
Opening Arrears Previous Years	472,740	444,976
Levied this year	6,130,640	6,421,691
Less Collections to date	(6,158,404)	(4,810,390)
Equals Current Outstanding	444,976	2,056,276
Net Rates Collectable	**444,976**	**2,056,276**
% Collected	93.26%	70.05%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Receivables - General	54,343	1,171	303	29,982	85,799
Percentage	63%	1%	0%	35%	
Balance per Trial Balance					
Sundry Debtors					85,799
Receivables - Other					552,585
Total Receivables General Outstanding					**638,384**

Amounts shown above include GST (where applicable)

KEY INFORMATION

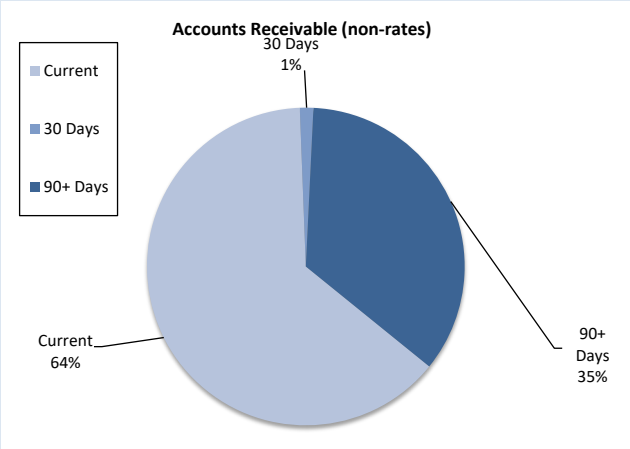
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.



Collected	Rates Due
70%	$2,056,276

SIGNIFICANT ACCOUNTING POLICIES

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.



Debtors Due
$638,384

Over 30 Days
37%

Over 90 Days
35%

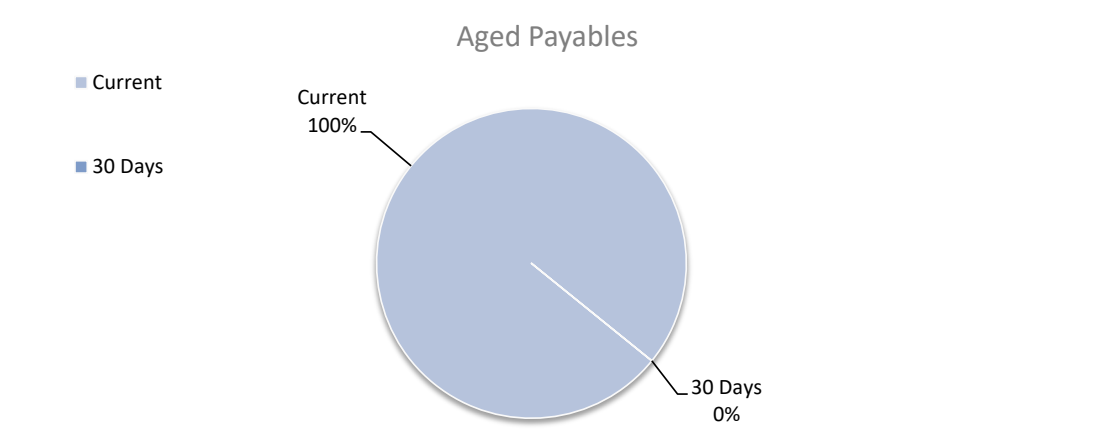
OPERATING ACTIVITIES
NOTE 5
Payables

Payables - General	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$
Payables (Sundry Creditors) - General	1,000	0	0	0	1,000
Percentage	100%	0%	0%	0%	
Balance per Trial Balance					
Sundry creditors - General					1,000
Other creditors					417,873
Accrued salaries and wages					0
ATO liabilities					43,690
Financial liabilities (Developer Contributions)					140,508
Other accruals/payables					0
Total Payables General Outstanding					**603,070**

Amounts shown above include GST (where applicable)

KEY INFORMATION

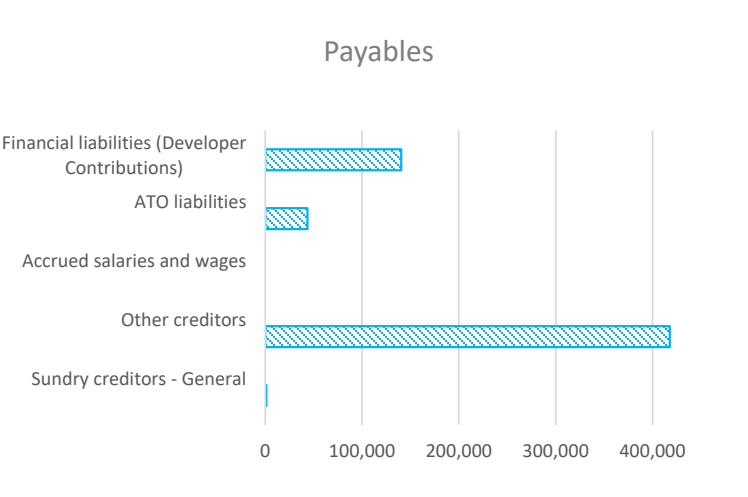
Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are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

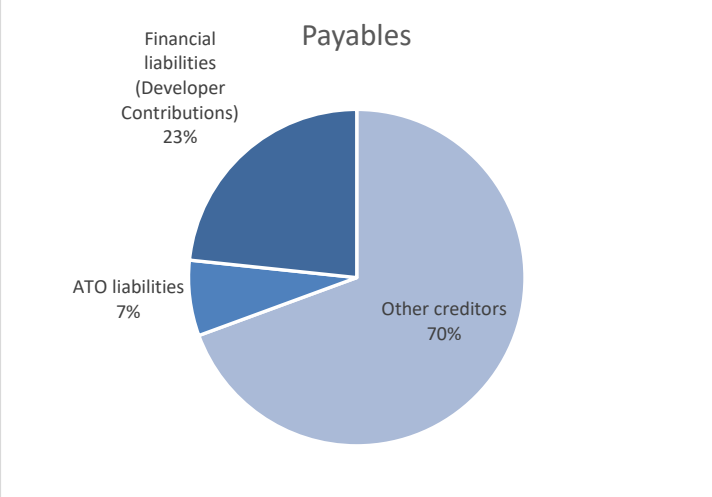


Creditors Due
$603,070

Over 30 Days
0%

Over 90 Days
0%





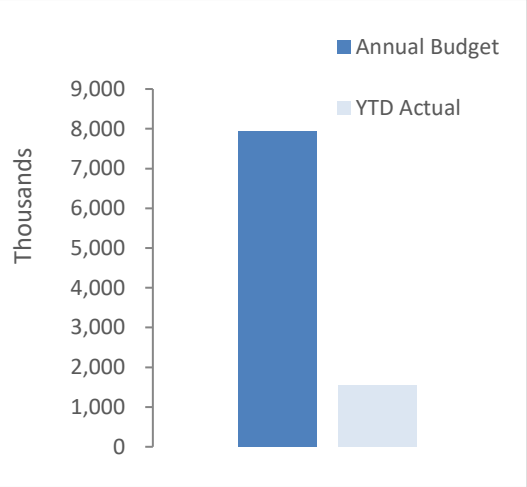
INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted Annual Budget	YTD Budget	Amended Annual Budget	YTD Actual Total	YTD Budget Variance
	$	$	$	$	$
Land Held for Resale	0	0	0	**0**	0
Land and Buildings	1,693,981	557,772	1,693,981	**515,125**	(42,647)
Plant and Equipment	924,300	125,800	924,300	**76,960**	(48,840)
Furniture and Equipment	114,000	0	114,000	**0**	0
Infrastructure Assets - Roads	2,777,844	937,095	2,777,844	**955,261**	18,166
Infrastructure Assets - Drainage	0	0	0	**0**	0
Infrastructure Assets - Footpaths	0	0	0	**0**	0
Infrastructure Assets - Public Facilities	0	0	0	**0**	0
Infrastructure Assets - Other	2,418,771	130,268	2,418,771	**5,220**	(125,048)
Capital Expenditure Totals	7,928,896	1,750,935	7,928,896	**1,552,565**	(198,370)
Capital acquisitions funded by:					
	$	$	$	$	$
Capital Grants and Contributions	3,396,931	0	3,396,931	**0**	0
Borrowings	674,000	0	674,000	**0**	0
Other (Disposals & C/Fwd)	1,631,184	10,000	1,631,184	**0**	(10,000)
Council contribution - Cash Backed Reserves					
Various Reserves		0	290,345	**0**	0
Council contribution - operations		**1,740,935**	**1,936,436**	**1,552,565**	(188,370)
Capital Funding Total		**1,750,935**	**7,928,896**	**1,552,565**	**(198,370)**

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
	$7.93 M	**$1.55 M**	**20%**

Capital Grant	Annual Budget	YTD Actual	% Received
	$3.4 M	$. M	0%

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	*Level of completion indicator, please see table at the top of this note for further detail.* Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
	Buildings								
	Housing								
0.31	AGED APPROPRIATE HOUSING - STAGE 2	2574	1311	CJ18	(1,647,481)	(1,647,481)	(548,940)	(511,165)	37,775
0.00	BUILDING - THE VILLAGE - RENEWAL	2584	1311	CJ02	(26,500)	(26,500)	(8,832)	0	8,832
	Total - Housing				**(1,673,981)**	**(1,673,981)**	**(557,772)**	**(515,125)**	**42,647**
	Community Amenities								
0.00	TRANSFER STATION RETAINING WALL	1944	1311	CJ67	(20,000)	(20,000)	0	0	0
	Total - Community Amenities				**(20,000)**	**(20,000)**	**0**	**0**	**0**
0.30	**Total - Buildings**				**(1,693,981)**	**(1,693,981)**	**(557,772)**	**(515,125)**	**42,647**
	Plant & Equipment								
	Other Law, Order & Public Safety								
0.00	COMMUNITY RANGER VEHICLE - REG 502IR	0884	1312	V502	(35,000)	(35,000)	0	0	0
	Total - Other Law, Order & Public Safety				**(35,000)**	**(35,000)**	**0**	**0**	**0**
	Recreation & Culture								
0.00	PARKS & GARDENS - TRACTOR MOWER - REG IR420	2844	1312	V420	(48,800)	(48,800)	(48,800)	0	48,800
1.00	NEW TRUCK - PARKS & GARDENS	2844	1312	V852	(77,000)	(77,000)	(77,000)	(76,960)	40
	Total - Recreation & Culture				**(125,800)**	**(125,800)**	**(125,800)**	**(76,960)**	**48,840**
	Transport								
0.00	PRIME-MOVER	3534	1312	V850	(309,000)	(309,000)	0	0	0
0.00	SIDE TIPPING SEMI TRAILER	3534	1312	V851	(221,000)	(221,000)	0	0	
0.00	GRADER MOUNTED RUBBER TYRE ROLLER	3534	1312	V853	(60,000)	(60,000)	0	0	
0.00	BACK UP GENERATOR - DEPOT	3534	1312	V854	(15,000)	(15,000)	0	0	
0.00	DROP DECK TRAILER MODIFY HYDRAULICS	3534	1312	V855	(8,000)	(8,000)	0	0	
0.00	MOSQUITO FOGGER	3534	1312	V856	(5,500)	(5,500)	0	0	
	Total - Transport				**(618,500)**	**(618,500)**	**0**	**0**	**0**
	Other Property & Services								
0.00	CEO VEHICLE - REG 510IR	0554	1312	V510	(61,000)	(61,000)	0	0	0
0.00	HOLDEN TRAILBLAZER WAGON	0554	1312	V527	(34,000)	(34,000)	0	0	0
0.00	SURVEY VEHICLE	0554	1312	V528	(35,000)	(35,000)	0	0	0
0.00	DEPOT POOL VEHICLE	0554	1312	V529	(15,000)	(15,000)	0	0	0
	Total - Other Property & Services				**(145,000)**	**(145,000)**	**0**	**0**	**0**
0.08	**Total - Plant & Equipment**				**(924,300)**	**(924,300)**	**(125,800)**	**(76,960)**	**48,840**
	Furniture & Equipment								
	Recreation & Culture								
0.00	GYM EQUIPMENT	2824	1314	CJ90	(50,000)	(50,000)	0	0	0
	Total - Recreation & Culture				**(50,000)**	**(50,000)**	**0**	**0**	**0**
	Other Property & Services								
0.00	IT - HARDWARE SERVER UPGRADE	0264	1314	CJ33	(50,000)	(50,000)	0	0	0
0.00	OFFICE / CHAMBERS FURNITURE & EQUIPMENT	0264	1314	CJ96	(14,000)	(14,000)	0	0	0
	Total - Other Property & Services				**(64,000)**	**(64,000)**	**0**	**0**	**0**
0.00	**Total - Furniture & Equipment**				**(114,000)**	**(114,000)**	**0**	**0**	**0**

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS

Capital Expenditure Total
Level of Completion Indicators
0%
20%
40%
60%
80%
100%
Over 100%

Percentage YTD Actual to Annual Budget
Expenditure over budget highlighted in red.

% of Completion	*Level of completion indicator, please see table at the top of this note for further detail.* Assets	Account Number	Balance Sheet Category	Job Number	Adopted Annual Budget	Amended Annual Budget	YTD Budget	Total YTD	Variance (Under)/Over
					$	$	$	$	$
	Roads								
	Housing								
0.00	THE VILLAGE - FOOTPATHS, HANDRAILS, KERBS	2586	1317	CJ45	(44,700)	(44,700)	(11,175)	0	11,175
	Total - Housing				**(44,700)**	**(44,700)**	**(11,175)**	**0**	**11,175**
	Transport								
0.00	RURAL ROAD RESHEETING	6614	1317	CJ97	(270,000)	(270,000)	(89,992)	0	89,992
0.00	R2R - FANE ROAD	6644	1317	CJ75	(64,000)	(64,000)	(22,392)	0	22,392
0.24	R2R - PIGGERY LANE	6644	1317	CJ76	(129,540)	(129,540)	(45,331)	(31,397)	13,934
0.00	R2R - BELAURA PLACE	6644	1317	CJ77	(21,259)	(21,259)	(7,433)	0	7,433
0.64	MORETON TERRACE	6664	1317	CJ22	(244,496)	(244,496)	(85,571)	(157,245)	(71,674)
0.00	TABLETOP ROAD - SEAL - RRG	6674	1317	CJ78	(126,388)	(126,388)	(42,128)	0	42,128
0.00	ALLANOOKA SPRINGS ROAD - SEAL - RRG	6674	1317	CJ79	(115,715)	(115,715)	(38,568)	0	38,568
1.00	CASUARINAS ROAD - RRG	6674	1317	CJ72	0	0	0	(2,420)	(2,420)
0.33	BURMA ROAD - RRG	6674	1317	CJ74	(127,550)	(127,550)	(44,637)	(41,782)	2,855
0.00	RRG GRANT - ALLANOOKA SPRINGS RD 2021/22	6674	1317	CJ98	(215,501)	(215,501)	(71,824)	(94)	71,730
0.00	RRG GRANT - CASUARINA RD 2021/22	6674	1317	CJ99	(253,000)	(253,000)	(84,324)	0	84,324
0.00	RRG GRANT - BOOKARA EAST RD 2021/22	6674	1317	CJ100	(42,695)	(42,695)	(14,220)	0	14,220
0.89	MORETON TERRACE	6684	1317	CJ88	(813,000)	(813,000)	(271,000)	(722,314)	(451,314)
0.00	BLENHEIM ROAD	6694	1317	CJ24	(310,000)	(310,000)	(108,500)	0	108,500
	Total - Transport				**(2,733,144)**	**(2,733,144)**	**(925,920)**	**(955,261)**	**(29,341)**
0.34	**Total - Roads**				**(2,777,844)**	**(2,777,844)**	**(937,095)**	**(955,261)**	**(18,166)**
	Infrastructure - Other								
	Community Amenities								
0.00	CEMETERY REVITALISATION	2644	1318	CJ03	(103,797)	(103,797)	(103,797)	0	103,797
	Total - Community Amenities				**(103,797)**	**(103,797)**	**(103,797)**	**0**	**103,797**
	Recreation And Culture								
1.00	SURF BEACH STABILISATION	8054	1318	CJ87	0	0	0	(10)	(10)
0.00	GOLF CLUB ENTRY/CARPARK	8054	1318	CJ91	(10,000)	(10,000)	0	0	0
0.00	CRICKET PITCH	8054	1318	CJ92	(8,000)	(8,000)	0	0	0
0.00	COUNCIL PROJECTS	8054	1318	PJ01	(2,071,052)	(2,071,052)	0	0	0
0.00	SHADE SAILS - PARKS	2864	1318	1429	(24,000)	(24,000)	0	0	0
1.00	SKATE PARK - PUMP TRACK	2864	1318	CJ37	0	0	0	(47)	(47)
	Total - Recreation And Culture				**(2,113,052)**	**(2,113,052)**	**0**	**(57)**	**(57)**
	Transport								
0.04	RURAL SIGNS	6794	1318	CJ10	(30,422)	(30,422)	(26,471)	(1,250)	25,221
0.00	DRAINAGE, KERBING & FOOTPATH RENEWAL	6794	1318	CJ94	(70,000)	(70,000)	0	0	0
0.05	DEPOT WASHDOWN BAY	6794	1318	CJ95	(86,500)	(86,500)	0	(3,913)	(3,913)
	Total - Transport				**(186,922)**	**(186,922)**	**(26,471)**	**(5,163)**	**21,308**
	Economic Services								
0.00	KAILIS DRIVE ENTRY STATEMENT	3914	1318	CJ36	(15,000)	(15,000)	0	0	0
	Total - Economic Services				**(15,000)**	**(15,000)**	**0**	**0**	**0**
0.00	**Total - Infrastructure - Other**				**(2,418,771)**	**(2,418,771)**	**(130,268)**	**(5,220)**	**125,048**
0.20	**Grand Total**				**(7,928,896)**	**(7,928,896)**	**(1,750,935)**	**(1,552,565)**	**198,370**

NOTE 15
EXPLANATION OF SIGNIFICANT 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 budget materially.
The material variance adopted by Council for the 2021/22 year is $10,000 and 10%.

	Var. $	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Revenue from operating activities						
Operating Grants, Subsidies and Contributions	(36,439)	(16%)	▼	S	Timing	Grant funds to be received after audits completed
Other Revenue	11,901	20%	▲	S	Timing	Unbudgeted Insurance reimbursement received
Expenditure from operating activities						
Utility Charges	37,847	40%	▲	S	Timing	Timing of budget ahead of actual invoices.
Interest Expenses	20,609	34%	▲	S	Timing	Timing of budget ahead of actual invoices.
Insurance Expenses	17,998	17%	▲	S	Timing	Timing of Instalments
Investing Activities						
Proceeds from Disposal of Assets	(10,000)	(100%)	▼	S	Timing	Truck disposal processed in November
Plant and Equipment	48,840	39%	▲	S	Timing	Timing of purchases
Infrastructure Assets - Other	125,048	96%	▲	S	Timing	Timing of construction works
Repayment of Debentures	(18,799)	(15%)	▼	S	Timing	Timing of loan repayments
Self-Supporting Loan Principal	16,516	398%	▲	S	Timing	Timing of Self Supporting Loan repayment

ATTACHMENT: CC03

Amended Policy CP41 Financial Hardship for Declared State of Emergency

Attachment 1
Local Government COVID-19 Financial Hardship Support - Office of the Auditor General

Attachment 2
CP41 Financial Hardship for a declared State of Emergency

Attachment 3
Amended CP41 Financial Hardship for a Declared State of Emergency

Attachment 1

Western Australian
Auditor General's Report

Local Government COVID-19 Financial Hardship Support

Report 5: 2021-22

15 October 2021

Office of the Auditor General
Western Australia

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We can deliver this report in an alternative format for those with visual impairment.

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Local Government COVID-19 Financial Hardship Support

Report 5: 2021-22
October 2021

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THE PRESIDENT
LEGISLATIVE COUNCIL

THE SPEAKER
LEGISLATIVE ASSEMBLY

LOCAL GOVERNMENT COVID-19 FINANCIAL HARDSHIP SUPPORT

This report has been prepared for submission to Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

Performance audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with assessments of the effectiveness and efficiency of public sector programs and activities, and identify opportunities for improved performance.

This audit assessed if local government entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 response measures.

I wish to acknowledge the entities' staff for their cooperation with this audit.

CAROLINE SPENCER
AUDITOR GENERAL
15 October 2021

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Auditor General's overview

COVID-19 policy responses have had a profound impact on not only the way we live and work but, for many, the ability to work at all. This resulted in many people experiencing reduced and uncertain incomes with consequent financial implications and hardship. This was particularly the case early in the pandemic in 2020, and during the subsequent government-mandated lockdowns of the first half of 2021.

This report summarises our performance audit of the financial hardship support provided by local government (LG) entities in 2020-21 to ratepayers impacted by the COVID-19 pandemic. We conducted the audit partly in response to requests we received to audit LG entities' processes for providing financial hardship support to ratepayers.

LG entities provided support above what was requested by the State Government. They not only provided financial support to ratepayers assessed as being in financial hardship but, at their own initiative, supported all ratepayers. Most support came in the form of interest waivers and allowing ratepayers additional time to pay rates. This came at a direct cost to LG entities' revenues, which may present budgetary impacts for some years.

Most LG entities had a financial hardship policy in 2020-21, and it was encouraging to find that most have kept these for 2021-22 or have taken a longer-term view and adapted their policies to apply beyond the pandemic.

A key message from this audit, however, is the importance of LG entities applying a commonsense and balanced approach to probity. We observed that some LG entities set a very high bar for ratepayers to access financial support of only a few hundred dollars a year, or less. This includes, in some cases, requiring ratepayers to see a financial counsellor, which could be a significant time impost and emotional intrusion on people in need of short-term financial relief. Policies and assessment processes should balance the need for proportionate assurance that support is provided only to ratepayers experiencing genuine financial hardship, against the need to provide timely support to those in need.

Providing clear public information about processes and the type and amount of support available will also help potential applicants decide whether the benefits of applying outweigh the time and effort, thereby reducing the administrative load on both LG entities and the ratepayers they serve.

Executive summary

Introduction

The objective of the audit was to assess if local government (LG) entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 response measures.

We assessed if the City of Belmont (Belmont), Shire of Northampton (Northampton) and City of Rockingham (Rockingham) had financial hardship policies in 2020-21, and if they processed applications effectively. We also confirmed if Western Australia's (WA) other 134[1] LG entities had policies in place.

Background

The State Government recognised that restrictions introduced in response to the COVID-19 pandemic would cause financial hardship for many people, potentially reducing their ability to pay property rates.

On 8 May 2020, the Minister for Local Government issued Ministerial Circular 03-2020 (Circular), which encouraged LG entities to adopt financial hardship policies to assist ratepayers. On the same day the Minister issued Local Government (COVID-19 Response) Order 2020 (Order).[2] The Order applied for 2020-21 and capped the maximum amount of interest that LG entities could charge all ratepayers and prevented LG entities imposing interest or other charges on ratepayers they assessed as experiencing financial hardship due to COVID-19.

We expected LG entities to have adopted a financial hardship policy and to have complied with the Order. We also expected that LG entities' processes to implement their policies would follow better practice guidance[3] and reflect the dollar value of support available to each ratepayer and the administration costs and risks to the LG entity. For example, a ratepayer owing $1,500 in overdue rates could receive a penalty interest waiver of up to $120 (at 8% per annum being the maximum rate allowed under the Order).

In terms of processes, we expected that LG entities:

- had a current Council-approved financial hardship policy
- actively promoted the policy to their ratepayers and made the policy and application form publicly available
- used clear eligibility and assessment criteria and timeframes to process applications
- kept clear records of applications and outcomes
- identified and managed actual, potential and perceived conflicts of interest for staff who assessed applications
- improved their application and assessment processes in response to complaint feedback.

[1] Western Australia has a total of 148 local government entities. We did not audit the 9 regional councils and 2 Indian Ocean Territories.

[2] On 1 June 2021, Local Government (COVID-19 Response) Amendment Order 2021 was issued to extend the Order to 2021-22.

[3] Western Australian Local Government Association (WALGA), Good Governance in Practice: Implementing a Financial Hardship Policy - A Guide for Developing Administrative Practices.

Conclusion

Of WA's 137 LG entities, 123 had a financial hardship policy in 2020-21. At October 2021, 109 LG entities have policies in 2021-22, of which 105 are available on their websites. The 3 LG entities we reviewed had policies and provided financial support at their own discretion to all ratepayers (not just those experiencing financial hardship), such as waiving interest or allowing additional time to pay rates.

Northampton did not promote its policy or the availability of financial support to its ratepayers and did not establish processes to implement its policy. The Shire did not receive any financial hardship applications.

Belmont and Rockingham promoted the availability of financial support to their ratepayers, made their policies and application forms available on their websites, and established eligibility criteria and processes to assess applications in line with their policies:

- Belmont's processes reflected the dollar value of support available to each ratepayer and the administration costs and risks to the LG entity.
- Rockingham's policy and processes were designed to cover both general and COVID-19 specific financial hardship and to provide applicants with the maximum financial assistance they were entitled to under the policy. However, in our view this approach was time consuming and onerous for ratepayers in need of short term support, and likely meant the City's costs to process each application exceeded the risks and dollar value of COVID specific support available to individual ratepayers. Streamlining processes could reduce information requirements for applicants and provide more timely responses.

Findings

All 3 sampled LG entities had financial hardship policies but only 2 informed their ratepayers

Belmont, Northampton and Rockingham adopted financial hardship policies in response to the Ministerial Circular. Their policies and how they were promoted and applied are summarised in Table 1.

Northampton's policy was available on its website, but the Shire did not otherwise notify ratepayers of its existence or that financial support was available to them. This was contrary to its policy to write to ratepayers with accounts in arrears, encouraging them to apply for support. At the time of the audit, Northampton had not extended its policy or adopted another for 2021-22 rates. Northampton Council subsequently approved an updated policy on 17 September 2021.

	Belmont	Northampton	Rockingham
2020-21			
Policy title	*Financial Hardship Policy (COVID-19)*	*Financial Hardship Policy and Procedures – Rate Debtors*	*Council Policy - Financial Hardship*
Adoption date	26 May 2020	22 June 2020	28 July 2020
Policy applies to:			
COVID-19 related financial hardship	✓	✓	✓
General financial hardship	X	X	✓
Unpaid rates	At adoption date and for 2020-21	At adoption date and for 2020-21	At adoption date and for 2020-21 and beyond
Eligible ratepayers	All	All	Residential and small businesses
Publicised to ratepayers:			
Multiple channels	✓	X	✓
Policy on website	✓	✓	✓
Application form on website	✓	X	✓
2021-22			
Policy title	*Financial Hardship Policy*	*Financial Hardship Policy and Procedures – Rate Debtors*	*Council Policy - Financial Hardship*
Adoption date	22 June 2021	17 September 2021	28 July 2020

Source: OAG using LG entity information

Table 1: Financial hardship policies adopted by the 3 audited LG entities

COVID-19 financial hardship support measures

The 3 LG entities provided financial support to all ratepayers (not just those they assessed as experiencing financial hardship). For example:

- 2020-21 total rates revenue[4], and fees and charges were kept at or below 2019-20 levels
- Belmont and Northampton did not charge interest on unpaid rates for part of 2019-20
- Belmont and Rockingham gave ratepayers an extra 4 months to pay 2020-21 rates before charging penalty interest
- Rockingham did not charge instalment interest in 2020-21.

In addition, the 3 LG entities' policies offered the following financial supports to ratepayers assessed as experiencing financial hardship due to COVID-19 (Table 2).

Financial support measures on rates	Belmont	Northampton	Rockingham
Waive instalment interest and administration charges	✓	✓	✓*
Waive penalty interest	✓	✓	✓
Extra time to pay after due date	✓	✓	✓
Suspend debt recovery	✓*	✓	✓
Additional once-off relief or write-off	✓	Not offered	✓

* Support not included in policy but provided in practice

Source: OAG using LG entity information

Table 2: Financial support measures for ratepayers assessed as experiencing COVID-19 financial hardship during 2020-21

Most financial support was provided through interest waivers. This contributed to sizeable reductions in LG entities' revenues from interest on overdue rates and instalment payments in 2019-20 and 2020-21 (Table 3). Over the 3 financial years from 2018-19 to 2020-21, the LG entities' interest revenues decreased by 13% at Belmont, 37% at Northampton, and 84% at Rockingham. This, along with other reduced revenues from the freezing of property rates and the closure of recreational, sporting and community facilities during the pandemic, may present budgetary challenges for LG entities for some years.

LG entity	2020-21* ($)	2019-20 ($)	2018-19 ($)
Belmont	225,213	248,602	260,318
Northampton	32,433	38,126	51,690
Rockingham	189,168	1,233,123	1,215,543

* Unaudited figures provided by LG entities

Source: OAG using LG entity information

Table 3: LG entities' revenue from interest on overdue rates and instalment payments in the last 3 financial years

[4] The value of rates for individual ratepayers could vary, but total rate revenue for each LG entity was frozen.

Belmont and Rockingham effectively processed applications while Northampton did not receive any

Belmont and Rockingham's processes to assess applications, and to identify and manage conflicts of interest, were in line with their policies and were generally effective. Both LG entities kept records of applications received and their outcomes. Northampton did not establish any processes but also did not receive any applications. Clear processes contribute to consistent, timely and transparent decision making.

Belmont received 53 applications and approved 32. Most approved applicants received more than 1 type of support including waivers of interest and administration charges and extra time to pay. Around one-third also received a rates rebate of up to $250 (of which the median value received was $40). Applications were rejected for reasons including being assessed as not experiencing COVID-19 related hardship and providing insufficient information. We reviewed 10 applications and found:

- clear eligibility and assessment criteria that aligned with the intent of the City's policy. This supported consistent and timely assessment of applications and provision of support to the City's ratepayers
- minimal supporting information requirements that reflected the dollar value of support available to each ratepayer and the administration costs and risks to the City. The City accepted a Centrelink Job Keeper or Job Seeker statement, or a redundancy letter from an employer as sufficient evidence for reduced income
- 6 of the 10 applications were submitted with sufficient information to demonstrate eligibility and did not require staff follow-up. These applications were processed, approved and a decision communicated to the applicant within 3 days (which is less than the 10-day target established by the City's customer service charter). The remaining 4 applicants had to provide further supporting information. Three were advised of the outcome in 4, 21 and 96 days from the time they applied, and 1 was pending further information at the time of our review
- consistent with the Order, the City did not charge interest or administration fees to approved applicants
- the City relied on existing employee declarations against its code of conduct to identify and manage conflicts of interest in the assessment process. Additional assurance would be provided if the City implemented a process to confirm that staff who assess financial hardship applications do not have any conflicts of interest when assessing applications. However, we did not become aware of any conflicts for the applications we reviewed
- the City's complaints register did not list any formal complaints from ratepayers about its hardship policy, processes or decisions.

Rockingham received 70 applications and approved 41. Most approved applicants received more than 1 type of support. All approved applicants were allowed extra time to pay, most had interest and administration fees waived, and around 15% received a one-off rebate of $200. Applications were rejected for reasons including being assessed as not experiencing COVID-19 related hardship or providing insufficient information. We reviewed 9 applications for COVID-19 specific relief and found:

- Rockingham's eligibility and assessment criteria aligned with the intent of its policy. Applicants were assessed against general financial hardship criteria and, if found not eligible, were then assessed against COVID-19 specific criteria. This allowed applicants to be assessed for maximum financial assistance under the policy. The City kept the

applications open and followed-up applicants for supporting information. In our view this approach was time consuming and onerous for ratepayers in need of short term support, and likely meant the City's costs to process each application exceeded the risks and dollar value of COVID-19 specific support available to individual ratepayers (which was in the order of $250[5] for 2020-21, or about 20% of the median rate value):

  - all 9 applicants indicated they were seeking COVID-19 specific support but were required to provide information to demonstrate eligibility for general financial hardship support
  - this required applicants to enter into a payment arrangement with the City to pay off their rates for the current and next year by the end of next financial year. The 6 applicants that could not meet this requirement were asked to provide an income and expense statement from a State-funded financial counsellor
  - 1 of the 6 applicants provided the required statement and their support was approved in 22 days, another application was considered withdrawn by the City after 20 days due to the applicant's changed circumstances. The remaining 4 applications remained open for between 143 and 271 days.

- consistent with the Order, the City did not charge interest or administration fees to approved applicants. Further, the City did not take legal action against ratepayers while assessing their applications and any interest charges were reversed if approval was granted
- the City relied on existing employee declarations against its code of conduct to identify and manage conflicts of interest in the assessment process. Additional assurance would be provided if the City implemented a process to confirm that staff who assess financial hardship applications do not have any conflicts of interest when assessing applications. However, we did not become aware of any conflicts for the applications we reviewed
- the City's complaints register did not include any formal complaints from ratepayers about its policy, processes or decisions.

Northampton did not receive any applications for COVID-19 financial support. The Shire's policy was available on its website, but it was not promoted to ratepayers. This may have limited ratepayer knowledge about the support available to them. Furthermore, the Shire did not create an application form or other processes to support the assessment of applications. At the time of our review Northampton had not received any formal complaints about its policy or lack of processes.

Most of the State's 137 LG entities have a financial hardship policy

Of WA's 137 LG entities, 123 advised they had a financial hardship policy in 2020-21. Three of the 34 LG entities in the Perth and Peel region, and 11 of the 103 LG entities in regional WA advised they did not (Table 4).

	Perth and Peel entities	Regional WA entities	Total
Number with a financial hardship policy	31	92	**123**

[5] For example, a ratepayer owing $1,278 in overdue rates (being the median value of residential rates in Rockingham in 2020-21) would have received an interest waiver of about $51 (at 8% per annum for 6 months). They may have also received a rebate of $200 if found eligible for COVID-19 support.

	Perth and Peel entities	Regional WA entities	Total
Number without a financial hardship policy	3	11	**14**
Total	34	103	**137**
Percent with a financial hardship policy	91%	89%	**90%**

Source: OAG using LG entity information

Table 4: LG entities with a financial hardship policy in 2020-21

On 1 June 2021, the Minister for Local Government issued the Local Government (COVID-19 Response) Amendment Order 2021 to extend the requirements of the Order to 2021-22. The Order specifies instalment interest thresholds that LG entities must comply with based on whether they do or do not have a financial hardship policy in place.

At October 2021, 109 LG entities advised they have policies in 2021-22, 105 of which made the policies available online. LG entities might continue to apply their 2020-21 financial hardship policies or might be in the process of updating them to apply to 2021-22 rates.

As a result of our audit information request, some LG entities updated their policies or sought Council approval to apply the policies to 2021-22 rates.

LG entities that do not have a financial hardship policy in 2021-22 may still support ratepayers. For example, through flexible payment arrangements.

Information on the 2020-21 and 2021-22 financial hardship policies of all 137 LG entities is presented in Appendix 1.

Recommendations

All LG entities, including those not sampled in this audit, should review their policies and implement processes to support their approach to providing financial hardship support to ratepayers. LG entities should balance application and assessment costs with the value of any support provided, and ensure they:

1. have a current Council-approved financial hardship policy that, if they want to charge the higher threshold of instalment interest, covers 2021-22 rates
2. actively promote the policy to their ratepayers and make the policy and application form publicly available (Northampton)
3. put in place clear eligibility and assessment criteria and timeframes to process applications (Northampton and Rockingham)
4. maintain records of applications and outcomes
5. identify and manage actual, potential and perceived conflicts of interest for staff who assess applications (Belmont, Northampton and Rockingham)
6. review their application and assessment processes in response to complaint feedback.

Under section 7.12A of the *Local Government Act 1995,* the 3 sampled LG entities are required to prepare an action plan addressing significant matters relevant to them for submission to the Minister for Local Government within 3 months of this report being tabled in Parliament, and within 14 days of submission publish it on their website. The action plans should address the recommendations relevant to each entity as indicated in the brackets above.

Response from the City of Belmont

The City of Belmont is especially proud that in the short time available it was able to implement processes in response to the Financial Hardship requirements, we welcome the OAG's acknowledgement of what we were able to do well during this time.

The City appreciates the recommendations and areas for improvement and these will be or have been incorporated to ensure there is continuous improvement and transparency of processes.

Response from the Shire of Northampton

The Shire of Northampton has co-operated fully with Office of Auditor General (OAG) in relation to "Financial Hardship" performance audit. We didn't find any major factual inaccuracies in the audit report and we intend to address any shortcomings in our approach to this matter.

Whilst the Shire didn't actively promote the Financial Hardship Policy our staff have always encouraged ratepayers that were having financial hardship to go onto payment plans. Additionally, we have a very small proportion of ratepayers on payment plans and outstanding rates debtors. Currently we have less than 20 ratepayers on a payment plan and our rate debt is approximately 4% of our annual rate billings. Therefore the impact of ratepayers not being aware of the Financial Hardship policy would have been minimal due to our pro-active approach to helping ratepayers that are having difficulty.

Council has approved the extension of our Financial Hardship policy to apply for rates levied in the current 2021/2022 financial year and we have implemented other measures to ensure we comply with the requirements of the points raised in the "Emerging Findings" report.

Response from the City of Rockingham

The City has clear eligibility criteria and an assessment process. It is management's view that the systems are appropriate based on support available and Council Policy requirement of an evidence-based approach. Council Policy – Financial Hardship is responding to matters related to public funds and the process applied by the City maximises the benefit to applicants on an evidence-based approach. The City has received no complaints regarding its process and to those applicants which received support, it is considered a material benefit to them.

The City has multi-layered conflict of interest systems enshrined in organisational processes and practices. On a risk based approach further controls are also applied to further reduce actual, potential or perceived conflicts of interest. These controls apply to all staff involved in assessing applications. These have all been applied and the audit found no evidence of any actual, potential or perceived conflicts of interest for staff who assess the applications.

Audit focus and scope

The objective of the audit was to assess if LG entities provided effective financial hardship support to assist ratepayers impacted by COVID-19 using the following criteria:

- Do the sampled LG entities have an effective financial hardship policy?
- Do the sampled LG entities process applications for financial hardship effectively?

The audit included testing for the 2020-21 financial year at the 3 sampled LG entities:

- City of Belmont
- Shire of Northampton
- City of Rockingham.

Selection of these LG entities was based on a number of factors including the socio-economic ratings assigned by the Australian Bureau of Statistics and their locations in metropolitan and regional Western Australia.

We also received confirmation from Western Australia's other 134 LG entities (excluding Christmas and Cocos Islands and regional councils) if they had financial hardship policies in 2020-21 and 2021-22, and if the 2021-22 policies were available on their LG entity's website. We did not independently verify most of the information provided by the 134 LG entities, but we did confirm that their 2021-22 policies were available on their websites.

Audit evidence was gathered by:

- reviewing relevant Government policies, Ministerial Circular 3-2020, Local Government (COVID-19 Response) Order 2020, Local Government (COVID-19 Response) Amendment Order 2021 (Amendment Order), and better practice guidance and templates[6]
- identifying and reviewing LG entities' policies and procedures
- assessing the public availability of LG entity policies and processes
- interviewing LG entity staff responsible for assessing and approving hardship applications
- reviewing LG entities' eligibility assessments and their timeliness. We tested 10 of the 53 COVID-19 specific hardship applications at Belmont and 9 of the 70 applications at Rockingham. Northampton did not receive any formal applications
- validating if LG entities provided the approved support to the eligible persons
- reviewing LG entity complaint registers for complaints about the hardship application process or decisions
- assessing if LG entities have processes to identify and address conflicts of interest in the hardship application assessment process.

We audited compliance with the financial hardship aspects of the Local Government (COVID-19 Response) Order 2020, specifically whether LG entities waived interest and administration charges for people assessed as experiencing financial hardship. We did not

[6] WALGA, Good Governance in Practice: Implementing a Financial Hardship Policy - A Guide for Developing Administrative Practices.

audit LG entity compliance with the maximum limits on interest for ratepayers not assessed as experiencing COVID-19 financial hardship, or the Amendment Order.

This was an independent performance audit, conducted under Section 18 of the *Auditor General* Act *2006*, in accordance with Australian Standard on Assurance Engagements ASAE 3500 *Performance Engagements*. We complied with the independence and other ethical requirements related to assurance engagements. Performance audits focus primarily on the effective management and operations of entity programs and activities. The approximate cost of undertaking the audit and reporting was $293,000.

Appendix 1: Summary of LG financial hardship policies

LG entities provided the information included in the following table about their 2020-21 and 2021-22 financial hardship policies. We did not independently verify most of it. However, we did confirm if their 2021-22 policies were available on their websites.

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Albany, City of	✓	✓	✓
Armadale, City of	✓	✓	✓
Ashburton, Shire of	✓	✓	✓
Augusta-Margaret River, Shire of	✓	✓	✓
Bassendean, Town of	✓	✓	✓
Bayswater, City of	✓	✓	✓
Belmont, City of	✓	✓	✓
Beverley, Shire of	✓	X	n/a
Boddington, Shire of	X	✓	✓
Boyup Brook, Shire of	✓	✓	✓
Bridgetown-Greenbushes, Shire of	✓	✓	✓
Brookton, Shire of	✓	✓	✓
Broome, Shire of	✓	✓	✓
Broomehill-Tambellup, Shire of	✓	✓	X
Bruce Rock, Shire of	✓	X	n/a
Bunbury, City of	✓	✓	✓
Busselton, City of	✓	✓	✓
Cambridge, Town of	✓	✓	✓
Canning, City of	✓	✓	✓
Capel, Shire of	X	X	n/a
Carnamah, Shire of	✓	✓	✓
Carnarvon, Shire of	✓	✓	✓
Chapman Valley, Shire of	✓	✓	✓
Chittering, Shire of	✓	✓	✓
Claremont, Town of	✓	✓	✓
Cockburn, City of	✓	✓	✓
Collie, Shire of	X	X	n/a
Coolgardie, Shire of	✓	✓	✓
Coorow, Shire of	✓	✓	✓

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Corrigin, Shire of	✓	✓	✓
Cottesloe, Town of	X	✓	✓
Cranbrook, Shire of	✓	✓	✓
Cuballing, Shire of	✓	X	n/a
Cue, Shire of	✓	X	n/a
Cunderdin, Shire of	✓	✓	✓
Dalwallinu, Shire of	✓	✓	✓
Dandaragan, Shire of	X	X	n/a
Dardanup, Shire of	✓	✓	✓
Denmark, Shire of	✓	✓	✓
Derby-West Kimberley, Shire of	✓	✓	✓
Donnybrook-Balingup, Shire of	✓	✓	✓
Dowerin, Shire of	✓	X	n/a
Dumbleyung, Shire of	✓	✓	✓
Dundas, Shire of	✓	✓	✓
East Fremantle, Town of	✓	✓	✓
East Pilbara, Shire of	✓	✓	✓
Esperance, Shire of	✓	✓	✓
Exmouth, Shire of	✓	✓	✓
Fremantle, City of	✓	✓	✓
Gingin, Shire of	✓	X	n/a
Gnowangerup, Shire of	✓	✓	✓
Goomalling, Shire of	✓	✓	✓
Gosnells, City of	X	X	n/a
Greater Geraldton, City of	✓	✓	X
Halls Creek, Shire of	✓	✓	✓
Harvey, Shire of	✓	✓	✓
Irwin, Shire of	✓	✓	✓
Jerramungup, Shire of	✓	✓	✓
Joondalup, City of	✓	✓	✓
Kalamunda, City of	✓	✓	✓
Kalgoorlie-Boulder, City of	✓	✓	✓
Karratha, City of	✓	✓	✓
Katanning, Shire of	✓	✓	✓
Kellerberrin, Shire of	X	✓	✓

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Kent, Shire of	✓	✓	✓
Kojonup, Shire of	✓	✓	✓
Kondinin, Shire of	✓	✓	✓
Koorda, Shire of	✓	✓	✓
Kulin, Shire of	X	X	n/a
Kwinana, City of	✓	✓	✓
Lake Grace, Shire of	✓	✓	✓
Laverton, Shire of	X	X	n/a
Leonora, Shire of	✓	✓	✓
Mandurah, City of	✓	✓	✓
Manjimup, Shire of	✓	✓	✓
Meekatharra, Shire of	✓	X	n/a
Melville, City of	✓	✓	✓
Menzies, Shire of	✓	✓	✓
Merredin, Shire of	✓	✓	✓
Mingenew, Shire of	✓	✓	✓
Moora, Shire of	✓	✓	X
Morawa, Shire of	✓	✓	✓
Mosman Park, Town of	✓	X	n/a
Mount Magnet, Shire of	✓	X	n/a
Mt Marshall, Shire of	✓	✓	✓
Mukinbudin, Shire of	✓	✓	✓
Mundaring, Shire of	✓	X	n/a
Murchison, Shire of	✓	✓	✓
Murray, Shire of	✓	✓	✓
Nannup, Shire of	✓	X	n/a
Narembeen, Shire of	✓	✓	✓
Narrogin, Shire of	✓	✓	✓
Nedlands, City of	✓	✓	✓
Ngaanyatjarraku, Shire of	✓	✓	✓
Northam, Shire of	✓	X	n/a
Northampton, Shire of	✓	✓	✓
Nungarin, Shire of	X	X	n/a
Peppermint Grove, Shire of	✓	✓	✓
Perenjori, Shire of	✓	X	n/a

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Perth, City of	✓	✓	✓
Pingelly, Shire of	✓	✓	✓
Plantagenet, Shire of	✓	✓	✓
Port Hedland, Town of	✓	✓	✓
Quairading, Shire of	X	X	n/a
Ravensthorpe, Shire of	✓	✓	✓
Rockingham, City of	✓	✓	✓
Sandstone, Shire of	X	X	n/a
Serpentine Jarrahdale, Shire of	✓	✓	✓
Shark Bay, Shire of	✓	X	n/a
South Perth, City of	✓	✓	✓
Stirling, City of	✓	✓	✓
Subiaco, City of	✓	✓	✓
Swan, City of	✓	✓	✓
Tammin, Shire of	✓	✓	✓
Three Springs, Shire of	✓	✓	✓
Toodyay, Shire of	✓	✓	✓
Trayning, Shire of	✓	X	n/a
Upper Gascoyne, Shire of	X	X	n/a
Victoria Park, Town of	✓	✓	✓
Victoria Plains, Shire of	✓	✓	✓
Vincent, City of	✓	✓	✓
Wagin, Shire of	✓	X	n/a
Wandering, Shire of	✓	✓	✓
Wanneroo, City of	✓	✓	✓
Waroona, Shire of	✓	✓	✓
West Arthur, Shire of	✓	✓	X
Westonia, Shire of	✓	✓	✓
Wickepin, Shire of	✓	✓	✓
Williams, Shire of	✓	✓	✓
Wiluna, Shire of	✓	X	n/a
Wongan-Ballidu, Shire of	✓	✓	✓
Woodanilling, Shire of	X	X	n/a
Wyalkatchem, Shire of	✓	✓	✓
Wyndham-East Kimberley, Shire of	✓	✓	✓

LG entity	2020-21 policy	2021-22 policy	2021-22 policy on website
Yalgoo, Shire of	✓	✓	✓
Yilgarn, Shire of	✓	✓	✓
York, Shire of	✓	✓	✓

Source: OAG using information provided by LG entities

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Auditor General's 2021-22 reports

Number	Title	Date tabled
4	Public Building Maintenance	24 August 2021
3	Staff Exit Controls	5 August 2021
2	SafeWA – Application Audit	2 August 2021
1	Opinion on Ministerial Notification – FPC Arbitration Outcome	29 July 2021

Office of the Auditor General
Serving the Public Interest

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Office of the Auditor General for
Western Australia

Policy Number	Policy Title
CP41	**Financial Hardship for a declared State of Emergency**

OBJECTIVE

To give effect to our commitment to support the whole community to meet the unprecedented challenges arising from a declared State of Emergency, the Shire of Irwin recognises that these challenges may result in increasing financial hardship for our ratepayers.

This Policy is intended to ensure that the Shire offers fair, equitable, consistent and dignified support to ratepayers suffering hardship, while treating all members of the community with respect and understanding at this difficult time.

POLICY

This policy is intended to apply to all ratepayers experiencing financial hardship regardless of their status, be they a property owner, tenant, business owner etc, and applies to:

1. Outstanding rates and service charges as at the date of adoption of this policy; and
2. Rates and service charges levied for the 2020/21 financial year.

It is a reasonable community expectation, as we deal with the effects of the declared State of Emergency that those with the capacity to pay rates are required to continue to do so. For this reason the Policy is not intended to provide rate relief to ratepayers who are not able to evidence financial hardship and the statutory provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996* will apply.

Payment difficulties, hardship and vulnerability

Payment difficulties, or short-term financial hardship, occur where a change in a person's circumstances result in an inability to pay a rates, fees and service charges debt.

Financial hardship occurs where a person is unable to pay rates and service charges without affecting their ability to meet their basic living needs, or the basic living needs of their dependents. The Shire of Irwin recognises the likelihood that the declared State of Emergency may increase the occurrence of payment difficulties, financial hardship and vulnerability in our community.

Anticipated Financial Hardship due to COVID19

The Shire recognises that many ratepayers are already experiencing financial hardship due to the declared State of Emergency. We respect and anticipate the probability that additional financial difficulties may arise when rate notices are received.

The Shire is to write to ratepayers at the time when an account falls into arrears, to advise of the terms of this policy and encourage eligible ratepayers to apply for hardship consideration. Where possible and appropriate, the Shire may also provide contact information for a recognised financial counsellor and/or other relevant support services.

Financial Hardship Criteria

While evidence of hardship will be required, the Shire recognises that not all circumstances are alike. The Shire will maintain a flexible approach to a range of individual circumstances including, but not limited to, the following situations:

- Recent unemployment or under-employment
- Sickness or recovery from sickness
- Low income or loss of income
- Unanticipated circumstances such as caring for and supporting extended family

Ratepayers are encouraged to provide any information about their individual circumstances that may be relevant for assessment. This may include demonstrating a capacity to make some payment and where possible, entering into a payment proposal. The Shire is required to consider all circumstances, applying the principles of fairness, integrity and confidentiality whilst complying our statutory responsibilities.

Payment Arrangements

Payment arrangements facilitated in accordance with Section 6.49 of the *Local Government Act 1995* are of an agreed frequency and amount. These arrangements are required to consider the following:

- That a ratepayer has made genuine effort to meet rate and service charge obligations in the past;
- The payment arrangement is to establish a known end date that is realistic and achievable;
- The ratepayer is to be responsible for informing the Shire of Irwin of any change in circumstance that jeopardises the agreed payment schedule.

In the case of severe financial hardship, the Shire reserves the right to consider waiving additional charges or interest (excluding the late payment interest applicable to the Emergency Services Levy).

Interest Charges

A ratepayer that meets the Financial Hardship Criteria and enters into a payment arrangement may request a suspension or waiver of interest charges. Applications are to be assessed on a case by case basis.

Deferment of Rates

Deferment of rates may apply for ratepayers who have a Pensioner Card, State Concession Card or Seniors Card and Commonwealth Seniors Health Care Card registered on their property. The deferred rates balance:

- remains as a debt on the property until paid;
- becomes payable in full upon the passing of the pensioner, or if the property is sold, or if the pensioner ceases to reside in the property;
- may be paid at any time, *BUT* the concession will not apply when the rates debt is subsequently paid (deferral forfeits the right to any concession entitlement); and
- does not incur penalty interest charges.

Debt recovery

The Shire may suspend our debt recovery processes whilst negotiating a suitable payment arrangement with a debtor. Where a debtor is unable to make payments in accordance with the agreed payment plan and the debtor advises us and makes an alternative plan before defaulting on the 3rd due payment, then the Shire is required to continue to suspend debt recovery processes.

Where a ratepayer has not reasonably adhered to the agreed payment plan, then for any Rates and Service Charge debts that remain outstanding on 1 July 2021, the Shire may offer the ratepayer one further opportunity of adhering to a payment plan that will clear the total debt by the end of the 2021/2022 financial year.

Rates and service charge debts that remain outstanding at the end of the 2021/22 financial year, are to be subject to the rates debt recovery procedures prescribed in the *Local Government Act 1995.*

Review

The Shire is to establish a mechanism for the review of decisions made under this policy and advise the applicant of their right to seek a review and the procedure to be followed.

Communication and Confidentiality

The Shire is required to maintain confidential communications at all times and will undertake to communicate with a nominated support person or other third party at your request.

The Shire is to advise Shire debtors of this policy and its application, when communicating in any format (i.e. verbal or written) with a debtor that has an outstanding rates, fees or service charge debt.

The Shire recognises that applicants for hardship consideration are experiencing additional stressors, and may have complex needs. The Shire is to provide additional time to respond to communication and may communicate in alternative formats where appropriate. The Shire is to ensure all communication with applicants is clear and respectful.

RECORDS MANAGEMENT

All records associated with a financial hardship application or communication are to be recorded and retained in compliance with the *State Records Act 2000 (WA)* and related recordkeeping policies, plans and procedures.

Date of Adoption:	28/07/2020	**Adoption Ref:**	100720 (INT20/515BF64)
Date of Review:	28/07/2020	**Review Frequency:**	biennial
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996		
Related Policies and/or Procedures:	CP24 Recordkeeping CP14 Debt Recovery PRO Financial Hardship Procedure Manual		

Policy Number	Policy Title
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Date of Adoption:		**Adoption Ref:**	
Date of Review:		**Review Frequency:**	annual
Responsible Directorate:	Chief Executive Officer		
Legislation:	Local Government Act 1995 Local Government (Financial Management) Regulations 1996		
Related Policies and/or Procedures:	CP24 Recordkeeping CP14 Debt Recovery PRO Financial Hardship Procedure Manual		

ATTACHMENT: ID01

Delegated and Authorised Actions for October 2021 - Development

Attachment 1
Table of Delegated Actions for October 2021

Records of exercise of delegated powers or duties

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
CEO902	Grant a Certificate	Council to CEO	Manager Development	27 Oct 2021	Granted	Section 40 certificate	Cater Care Services Pty Ltd	Lot 4 Pye Road, Mount Adams
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	6 Oct 2021	Granted	Building Permit - Retaining Wall	Pat Ryan Landscaping	Lot 218 (#4) Dominican Close, Port Denison
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	1 Oct 2021	Granted	Building Permit - Shelter Structures	Tunbridge Construction & Maintenance Pty Ltd	Lot 47 (#137) Point Leander Drive, Port Denison
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	14 Oct 2021	Granted	Building Permit - Temporary Workers Accommodation	Ausco Modular Pty Ltd	Lot 4 (#353) Pye Road, Mount Adams
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	15 Oct 2021	Granted	Building Permit - Mast Tower	S Townsend	Lot 6110 Brand Highway, Arrowsmith
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	20 Oct 2021	Granted	Building Permit - Dwelling	WA Country Builders Pty Ltd	20 Francis Road, Port Denison
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	27 Oct 2021	Granted	Building Permit - Swimming Pool & Barrier	Geraldton Creative Landscapes	Lot 769 (#30) Seahorse Loop, Port Denison

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	2 Nov 2021	Granted	Building Permit - Outbuilding	CR Constructions	21 Delmage Street, Dongara
EMP200	Grant a Building Permit	CEO to Employees	Manager Development	5 Nov 2021	Granted	Building Permit - Carport and Patio Addition	Shoreline Outdoor World	Lot 129 Bottlebrush Cove, Springfield
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	8 Oct 2021	Granted	Development Approval - Building Envelope Relocation	Starstate Investments Pty Ltd	Lot 165 (#161) Padbury Road, Bookara
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	4 Oct 2021	Granted	Development Approval - Dwelling and Retaining	S Kenny & D Lancashire	Lot 218 (#4) Dominican Close, Port Denison
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	18 Oct 2021	Granted	Development Approval - Garage & Alfresco	T Parker	Lot 69 (#5) Herbert Street, Port Denison
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	25 Oct 2021	Granted	Development Approval - Telecommunications Tower Facility	CPS Global	Lot 10289 (#3333) Burma Road, Mount Horner

Reference	Function	Category	Officer	Date of decision	Decision	Description	Person or classes of persons	Address
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	29 Oct 2021	Granted	Development Approval - Dwelling	J Ermacora	Lot 46 Powder Bark Loop, Springfield
EMP904	Local Planning Scheme No.5	CEO to Employees	Manager Development	29 Oct 2021	Granted	Development Approval - Outbuilding	CR Constructions	Lot 102 (#21) Delmage Street, Dongara

ATTACHMENT: ID02

Proposed Outbuilding at Lot 218 (#4) Dominican Close, Port Denison

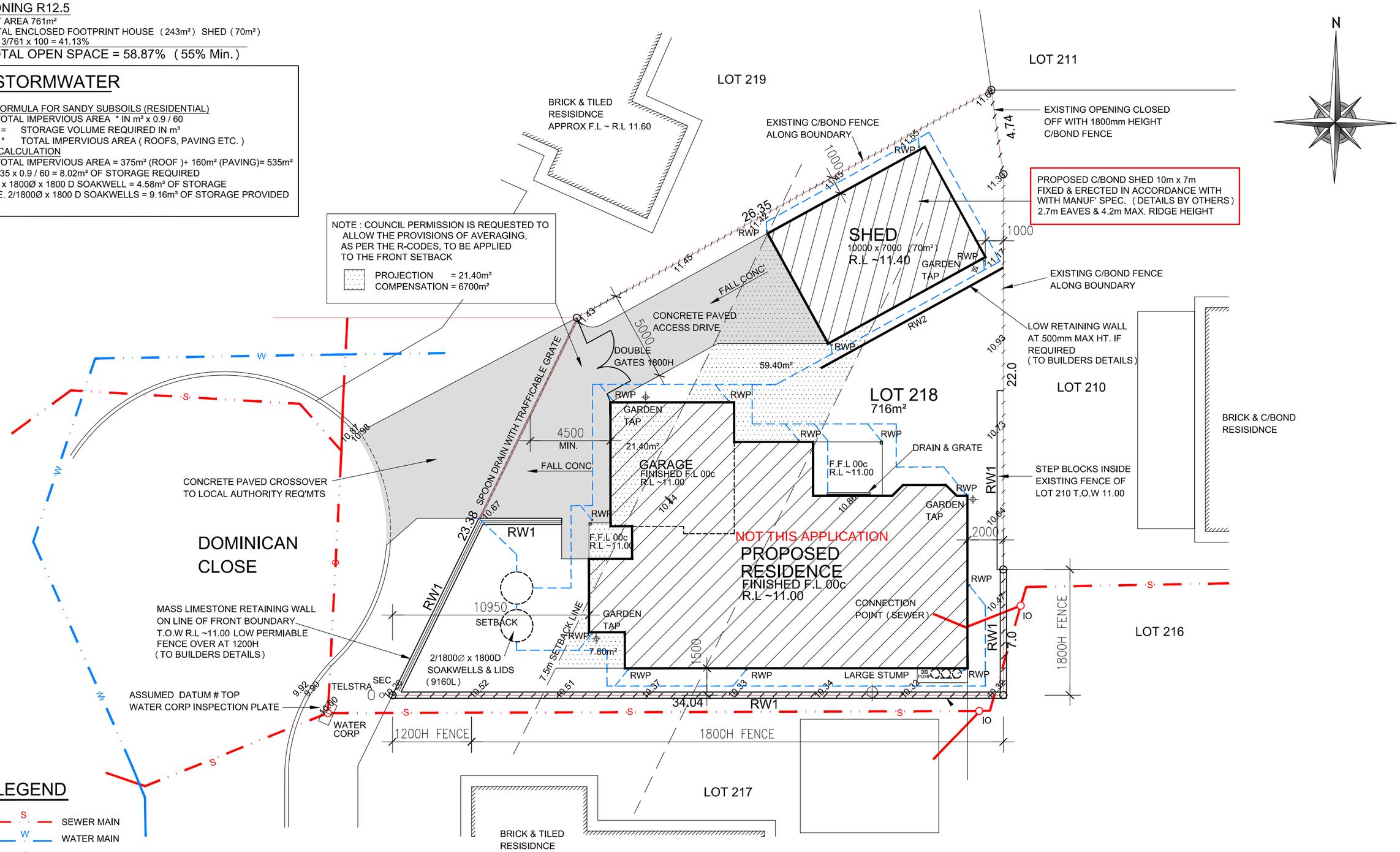
Attachment 1
Development Applicaiton Plans

ZONING R12.5
LOT AREA 761m²
TOTAL ENCLOSED FOOTPRINT HOUSE (243m²) SHED (70m²)
~ 313/761 x 100 = 41.13%
TOTAL OPEN SPACE = 58.87% (55% Min.)

STORMWATER

FORMULA FOR SANDY SUBSOILS (RESIDENTIAL)
TOTAL IMPERVIOUS AREA * IN m² x 0.9 / 60
= STORAGE VOLUME REQUIRED IN m³
* TOTAL IMPERVIOUS AREA (ROOFS, PAVING ETC.)
CALCULATION
TOTAL IMPERVIOUS AREA = 375m² (ROOF)+ 160m² (PAVING)= 535m²
535 x 0.9 / 60 = 8.02m³ OF STORAGE REQUIRED
1 x 1800Ø x 1800 D SOAKWELL = 4.58m³ OF STORAGE
IE. 2/1800Ø x 1800 D SOAKWELLS = 9.16m³ OF STORAGE PROVIDED

NOTE : COUNCIL PERMISSION IS REQUESTED TO ALLOW THE PROVISIONS OF AVERAGING, AS PER THE R-CODES, TO BE APPLIED TO THE FRONT SETBACK
PROJECTION = 21.40m²
COMPENSATION = 6700m²



LEGEND

- S — SEWER MAIN
- W — WATER MAIN
- GARDEN TAPS x 4 AS INDICATED (CONFIRM LOCATIONS WITH OWNER)
- 10.40 PROPOSED FINISHED LEVEL
- 10.40 EXISTING LEVEL
- 1800∅ x 1800D SOAKWELL & LID
- RWP — RW DOWN PIPE -EXACT LOCATIONS & QUANTITIES TO BE FINALIZED BY BUILDER & ROOFING PLUMBER BEFORE COMMENCEMENT OF WORKS
- 90mm STORMWATER DRAIN

RW1 - MASS LIMESTONE BLOCK WALL (EX 1000L x 350H x 350D BLOCK) 840 MAX HT.

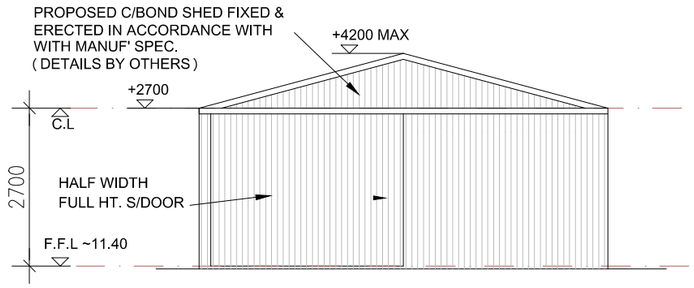
SITE PLAN
SCALE 1:200

FOR DEVELOPMENT APPROVAL ONLY

tpdrafting
0428 855 828 tpdrafting@westnet.com.au www.tpdrafting.com.au

RevNo	Revision note	Date	Signature	Checked
A	ISSUE FOR DEVELOPMENT APPROVAL	15.09.21		TPD

Itemref	Quantity	Title/Name, designation, material, dimension etc			Article No./Reference
Designed by TPD	Checked by	Approved by - date	Filename	Date 05.08.2021	Scale 1:200
PROPOSED C-BOND SHED AT LOT 218 #4 DOMINICAN CLOSE, PORT DENISON FOR [redacted]			SITE PLAN		
			21-17	Edition A3	Sheet 1OF2



WEST ELEVATION
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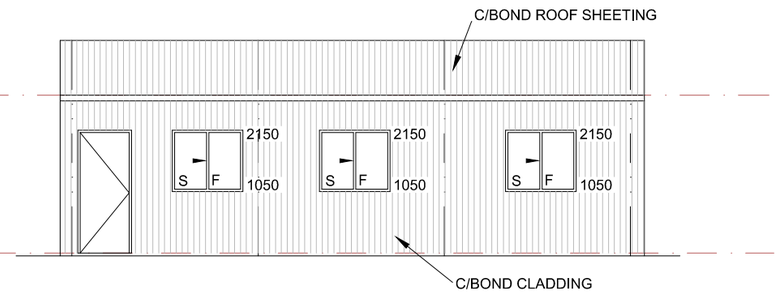

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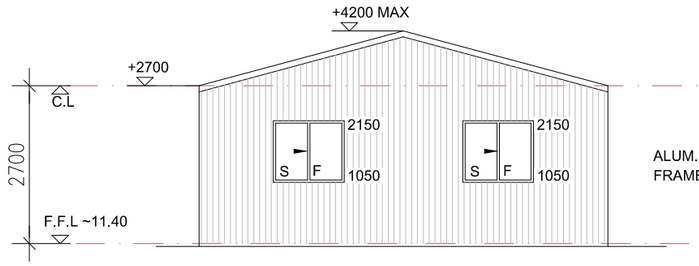

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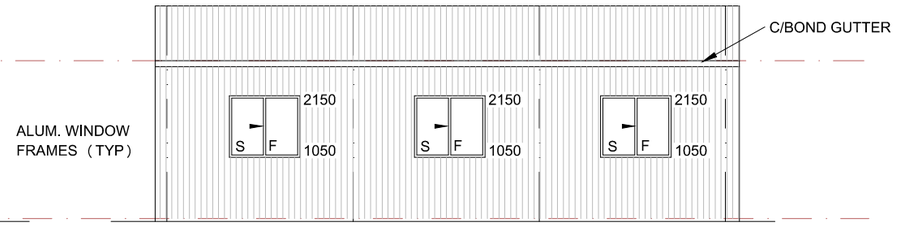

NORTH ELEVATION
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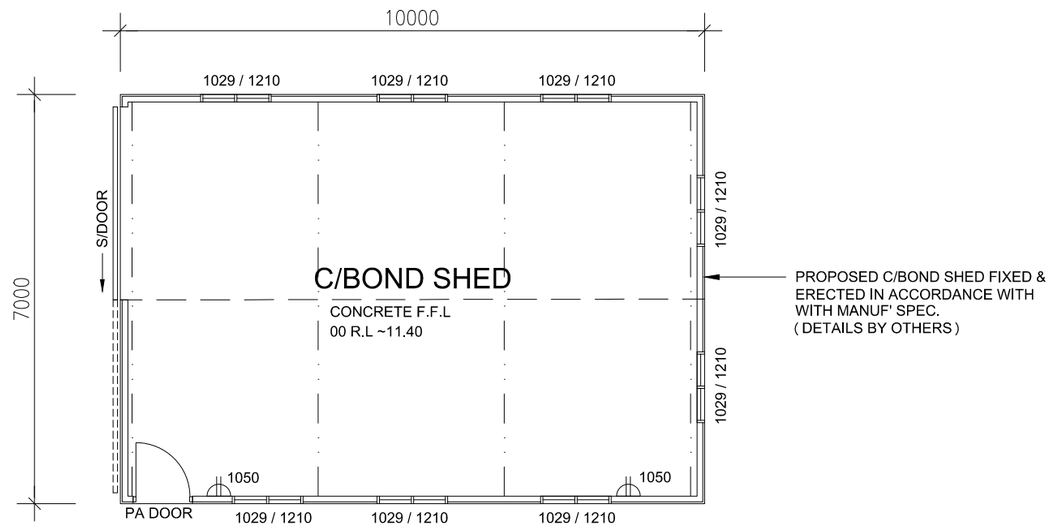


FLOOR PLAN - SHED
SCALE 1:100

FOR DEVELOPMENT APPROVAL ONLY

tpdrafting

0428 855 828 tpdrafting@westnet.com.au www.tpdrafting.com.au

RevNo	Revision note	Date	Signature	Checked
A	ISSUE FOR DEVELOPMENT APPROVAL	15.09.21		TPD

Itemref	Quantity	Title/Name, designation, material, dimension etc	Article No./Reference

Designed by	Checked by	Approved by - date	Filename	Date	Scale
TPD				05.08.2021	1:20

PROPOSED C-BOND SHED AT LOT 218 #4 DOMINICAN CLOSE, PORT DENISON FOR [redacted]

COLOURBOND SHED

	Edition	Sheet
21-17	A3	2OF2

ATTACHMENT: ID03

Amendment to Council Resolution relating to Proposed Outbuilding at Lot 206 (#3) Cardwell Gardens, Dongara

Attachment 1

October Ordinary Council Meeting Minute Reference 121021 and Development Plans

INFRASTRUCTURE & DEVELOPMENT	ID02-10/21
Subject:	**ID02-10/21 Proposed Outbuilding at Lot 206 (#3) Cardwell Gardens, Dongara**
Author:	**B Jeans, Manager Development**
Responsible Officer:	**P Traylen, A/Manager Infrastructure & Development**
File Reference:	**P1144, A9097**
Voting Requirements:	**Simple Majority**

Council Role:

☐ **Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.

☐ **Executive** The substantial direction setting and oversight role of the Council e.g. performance of the Local Government's function under law, administration of Local Laws, adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

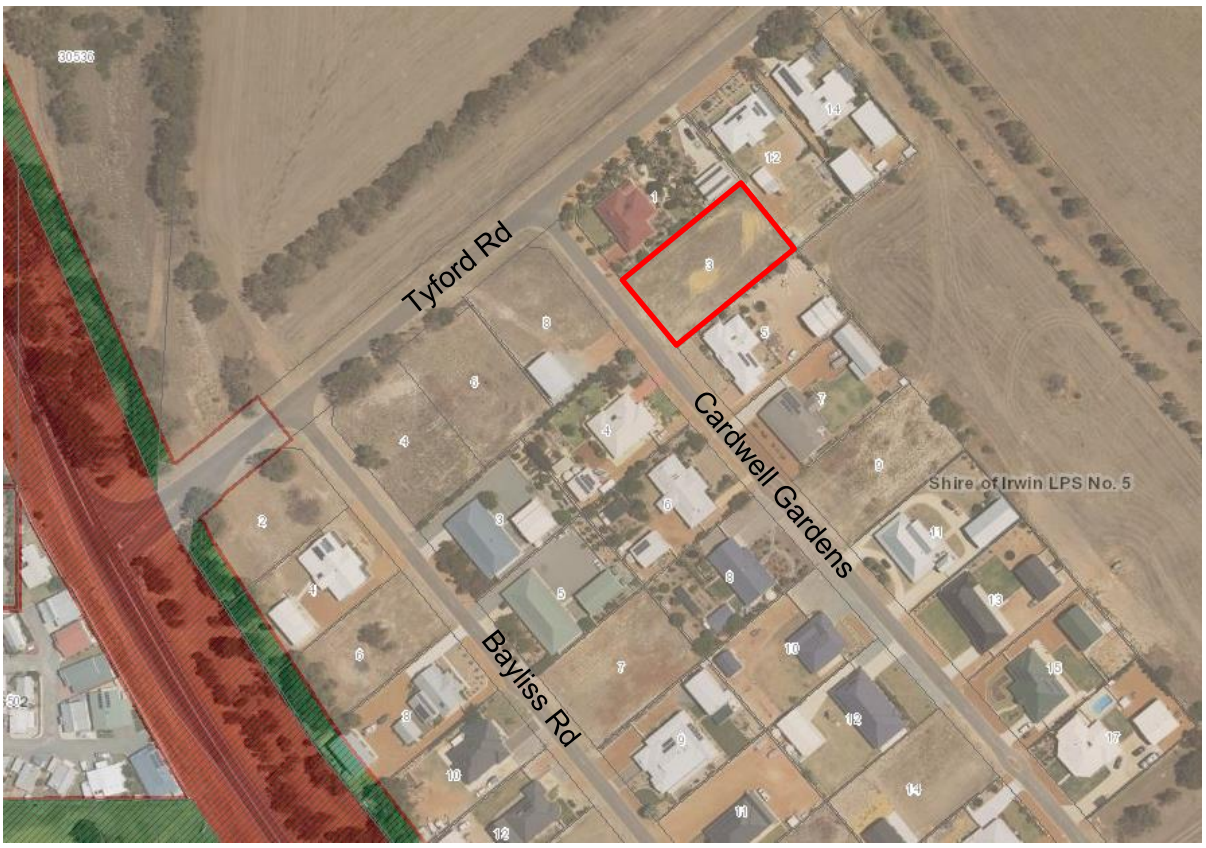
☐ **Legislative** Includes adopting local laws and local planning schemes.

☐ **Review** When Council reviews decisions made by Officers.

☒ **Quasi-judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice e.g. local planning applications, building permits, other permits/licences (e.g. under Health Act, Dog Act or local laws) and other decisions that may be appealable to the State Administrative Tribunal (SAT).

Report Purpose:
For Council to consider the proposed outbuilding at Lot 206 (#3) Cardwell Gardens, Dongara.

Background:
The Shire received a Development Application on 17 August 2021 for a dwelling and outbuilding at Lot 206 (#3) Cardwell Gardens, Dongara. The subject property (outlined red below) is 2,007sqm in area and located within the Special Residential zone.



The owner is seeking approval to construct an outbuilding at their property with the summarised characteristics:

- 90sqm floor area
- Finished floor level raised 0.1m
- 4m wall height
- 5.21m ridge height
- 1.5m rear setback
- 1.5m side setback

Development Approval is required for all development in the Special Residential zone. The owner proposes an outbuilding that exceeds the maximum floor area and minimum boundary setbacks prescribed by the Shire's Local Planning Scheme. There are no prescribed maximum wall and ridge heights for outbuildings outside of the Residential (R-Code) zone.

Officer's Comment:
The Development Application seeks approval for a dwelling and outbuilding. The dwelling complies with the requirements of the Scheme and would typically be approved under delegated authority. However due to the application including the outbuilding seeking variations to the Scheme, the application is presented to Council with focus of the report on the outbuilding development.

Below is a table summarising the planning requirements relevant to the proposed outbuilding.

	Prescribed	Proposed
Floor Area	80sqm	90sqm
Wall Height	-	4m
Ridge Height	-	5.21m
Setback – front	20m	48.45m
Setback – rear	10m	1.5m
Setback – side	5m	1.5m

There are 3 variations sought:
- Increase to the maximum floor area;
- Reduction to minimum side setback; and

- Reduction to minimum rear setback.

Floor area

The proposal seeks an additional 10sqm of outbuilding floor area to the prescribed maximum. For the 2,007sqm property and existence of larger outbuildings in the estate, the additional floor area is considered minor. The additional floor area reflects an additional 1m in depth for the proposed structure and is considered an acceptable variation that would have no undesirable amenity impacts on the streetscape or neighbouring properties.

Setback – side

The owner seeks approval to place the outbuilding 1.5m from the southern side boundary, which is to align with the proposed driveway. The minimum side setback for an outbuilding in the zone is 5m. On review of the existing outbuildings within the estate, several of the outbuildings placed at the rear corner of the lots are setback from side boundaries less than 5m.

The increase of overshadowing onto the neighbouring property will be minimal and not in an area used as active habitable space. Whilst the reduced side setback will result in more of the outbuilding being visible from the road when viewed up the proposed side driveway, the outbuilding is positioned well behind the dwelling.

Setback - rear

The owner also seeks approval to place the outbuilding at a reduced 1.5m setback from the rear boundary. The rear boundary adjoins the side boundary (rear half) of the eastern neighbour's property. No objection to the reduced rear setback was received.

Many of the outbuildings in the estate are constructed with reduced rear setbacks to maximum the private open space of the property from the rear of the dwelling, commonly the extended alfresco space. The prescribed rear setback of 10m for outbuildings in the zone exceeds the rear setback for structures in the Rural Residential zone, properties which are significantly larger.

The reduced setback presents no offsite undesirable impacts such as overshadowing into active habitable spaces or excessive bulk in conflict with the character of the locality. The positioning of the dwelling to the front and outbuilding to the rear of the property will assist in emphasising the low-density residential character of the property from the street.

Outbuilding – design/scale

Clause 5.18 contains an overarching objective for outbuildings in all zones which reflects protecting the amenity through appropriate design, location and bulk/scale to the locality. The additional floor area of the outbuilding to the prescribed maximum does not in itself present an amenity concern however the overall ridge height at 5.21m is considered substantial in a residential area. The estate is subject to several outbuildings approved from earlier planning provisions such as larger floor area and 5m ridge heights, however these provisions are no longer applicable to defining/prescribing appropriate outbuilding design in the current planning framework and have not guided new outbuilding applications in the last half of 2021.

The proposed outbuilding design includes a roller door with a 3.56m clearance to allow for the garaging of a caravan. The 4m wall height is justified with the additional clearance sought however the 5.21m ridge height can be lowered to reduce the scale of the outbuilding without compromising the clearances sought. It is considered that a maximum ridge height of 4.8m will provide a more appropriate scaled outbuilding structure (in respect to outbuilding heights) for the estate and zone that can be considered as a policy position for development control of outbuildings moving forward.

Consultation response

The Shire received one submission on the proposal. The submitter was in support of the proposal but noted concerns of stormwater overflow from the water tank from the outbuilding. All development approved with non-permeable surfaces are subject to a condition requiring the retention and management of stormwater runoff on site. It is acknowledged that overflow from the rainwater tank is a relevant matter and so it is recommended, should the outbuilding be approved, that an advice note to the standard stormwater management condition be included to note overflow being adequately managed within the property.

Conclusion
Based on the above assessment, it is considered that the proposed variation of floor area for the outbuilding does not conflict with the Scheme's objectives for outbuilding development or development in the zone. It is recommended the ridge height of the outbuilding be reduced from 5.21m to 4.8m as per the Officer's comments above. It is recommended that Council grant Development Approval for the dwelling and outbuilding subject to standard conditions.

Consultation:
Adjoining/nearby landowners

The proposal was advertised to adjoining and nearby landowners in accordance with Clause 9.4.3(a) of the Scheme. This resulted in referral letters to neighbouring properties being sent with a 14 day comment period provided.

One submission was received in support of the proposal but also noting concerns of overflow from the water tank from the shed.

Statutory Environment:
Shire of Irwin Local Planning Scheme No 5

The subject property is within the Special Residential zone. The objective of the zone is:

"To provide a low density residential living and working environment in which development and land use is of a type and location compatible with the overall amenity of the area."

An outbuilding is defined in the Scheme as:

"means a detached enclosed non-habitable structure, including garages, storage sheds, studios, games rooms and patios, but nor carports, pergolas or structures that are connected to or form part of the main building (except with the Residential zone, where the Residential Design Codes' definition for Outbuilding prevails)."

Outbuildings in the Shire are subject to Clause 5.18 of the Scheme. The Scheme sets a maximum outbuilding floor area for the Special Residential zone at 80sqm and provides an overarching general provision for outbuildings in all zones:

Clause 5.18 Outbuildings

The local government may approve Outbuildings consistent with the following development requirements. Outbuildings that are deemed to conflict or exceed the development requirements require planning approval and may be required to be advertised in accordance with Clause 9.4.

Zone	**Development Requirements for Outbuildings**
All relevant zones	The location, design, external colour and appearance, scale and bulk of the Outbuilding shall not have adverse amenity impacts on adjoining properties or the area when viewed from public roads.
Residential	As per the Residential Design Codes.
Special Residential	The aggregate maximum Plot Ratio Area (floor area) shall be 80m².
Rural Residential	The aggregate maximum Plot Ratio Area (floor area) shall be 100m².
Rural Smallholdings	The aggregate maximum Plot Ratio Area (floor area) shall be 200m².
General Farming	The aggregate maximum Plot Ratio Area (floor area) shall be 200m².

Table 5.24 of the Scheme prescribes setbacks for "other buildings" in the Special Residential Zone.

5.24 Zone/Use Development Table

Zone	**Use**			**Min Boundary Setbacks (m)**	**Other Requirements**

		Min Lot Area (m^2)		Front	Rear	Side	
Special Residential	Any Permitted Use	2000m^2	Single House	10m	10m	5m	All development must be located within an approved building envelope. All lots require connection to reticulated sewer.
			Other Buildings	20m	10m	5m	

Policy Implications:
Nil.

Financial/Resource Implications:
Nil.

Strategic Implications:
Strategic Community Plan 2017 – 2027
Strategy 4.3.2 Adopt and follow better practice processes

Attachments:
Attachment Booklet – October 2021
ID02-10/21 Attachment 1: Development Application Plans

Officer Recommendation:

COUNCIL DECISION 121021:

MOVED: Cr Palmer **SECONDED: Cr Leonard**

That Council grant Development Approval for the proposed dwelling and outbuilding at Lot 206 (#3) Cardwell Gardens, Dongara subject to the following conditions and advice notes:

Conditions

1. **The development plans, as date marked and stamped 'Approved', together with any requirements and annotations detailed thereon by the Shire of Irwin, are the plans approved as part of this application and shall form part of the development approval issued, except where amended by other condition of this approval.**

2. **All stormwater and drainage runoff from all roofed and impervious area is to be retained on site to the satisfaction of the Shire of Irwin.**

3. **The approved development shall be connected to the reticulated scheme water system.**

4. **The approved development shall be connected to the reticulated sewer system to the approval of the Shire of Irwin.**

5. **All soil disturbed as a result of the development shall be stabilised and retained on site.**

6. **Prior to occupation of the development, all vehicle crossovers must be designed and constructed (sealed, brick paving, bitumen, concrete) to the Shire's standard crossover specification.**

7. **External clothes drying areas appurtenant to the dwelling shall be provided in a location such that they are screened from public view from the street and/or adjacent public areas.**

8. **Any lighting device is to be positioned and shielded as not to cause any direct, reflected or incidental light to encroach beyond the property boundaries or cause any glare nuisance to any nearby residents or passing motorists.**

9. **The outbuilding shall be constructed or pre-painted with Colorbond (or similar product). The use of zincalume is not permitted.**

10. **The outbuilding shall be constructed with a maximum ridge height of 4.8m (to be noted in red on the plans as per Condition 1 of this approval).**

11. **The finished floor level of the outbuilding shall not exceed 100mm above natural ground level.**

12. **The outbuilding shall be used for purposes incidental and ancillary to the enjoyment of the dwelling on the land only, and shall not be used for human habitation, commercial or industrial uses.**

13. **The development hereby approved must not create community safety concerns, or otherwise adversely affect the amenity of the subject locality by reason of (or the appearance or emission of) smoke, fumes, noise, vibration, odour, vapour, dust, wastewater, waste products or other pollutants.**

Advice Notes

1. **With regard to Condition No. 1, the outbuilding plan has been amended in red to reflect the supported 4.8m ridge height.**

2. **If the development the subject of this approval is not substantially commenced within a period of 2 years, or such other period as specified in the approval after the date of the determination, the approval will lapse and be of no further effect.**

3. **Where an approval has so lapsed, no development must be carried out without the further approval of the local government having first been sought and obtained.**

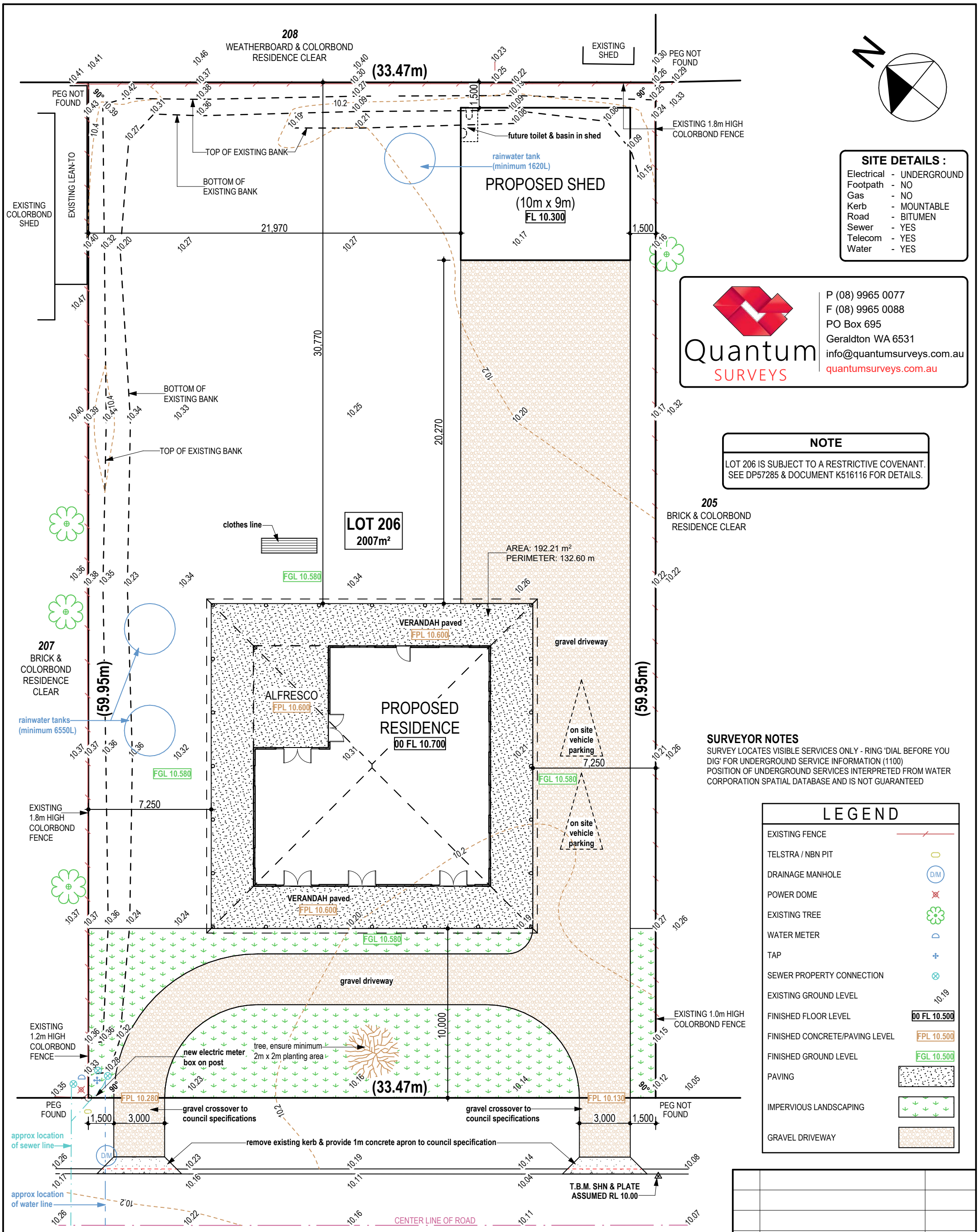
4. **If an applicant or owner is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the Planning and Development Act 2005 Part 14. An application must be made within 28 days of the determination.**

5. **The Western Australian Building Act 2011 requires a Building Permit to be obtained from the Shire before any work commences on the site.**

6. **It is the landowner's responsibility to ensure property boundaries and measurements are accurate and consistent with the surveyed property boundary.**

7. **With regard to Condition No 2, the stormwater overflow from the rainwater tank collecting runoff from the outbuilding shall also be retained and managed on site such as connection to on site soakwell/s.**

VOTING DETAILS: **Carried 8/0**



SITE DETAILS :

Electrical	- UNDERGROUND
Footpath	- NO
Gas	- NO
Kerb	- MOUNTABLE
Road	- BITUMEN
Sewer	- YES
Telecom	- YES
Water	- YES

Quantum SURVEYS
P (08) 9965 0077
F (08) 9965 0088
PO Box 695
Geraldton WA 6531
info@quantumsurveys.com.au
quantumsurveys.com.au

NOTE

LOT 206 IS SUBJECT TO A RESTRICTIVE COVENANT. SEE DP57285 & DOCUMENT K516116 FOR DETAILS.

SURVEYOR NOTES

SURVEY LOCATES VISIBLE SERVICES ONLY - RING 'DIAL BEFORE YOU DIG' FOR UNDERGROUND SERVICE INFORMATION (1100)
POSITION OF UNDERGROUND SERVICES INTERPRETED FROM WATER CORPORATION SPATIAL DATABASE AND IS NOT GUARANTEED

LEGEND

EXISTING FENCE	
TELSTRA / NBN PIT	
DRAINAGE MANHOLE	D/M
POWER DOME	
EXISTING TREE	
WATER METER	
TAP	
SEWER PROPERTY CONNECTION	
EXISTING GROUND LEVEL	10.19
FINISHED FLOOR LEVEL	00 FL 10.500
FINISHED CONCRETE/PAVING LEVEL	FPL 10.500
FINISHED GROUND LEVEL	FGL 10.500
PAVING	
IMPERVIOUS LANDSCAPING	
GRAVEL DRIVEWAY	

PROPOSED SITE PLAN SCALE 1:200

CARDWELL GARDENS

		14/5/21
	Description	Date

Project
PROPOSED RESIDENCE AT LOT 206 STREET NO 3 CARDWELL GARDENS, DONGARA.

Client

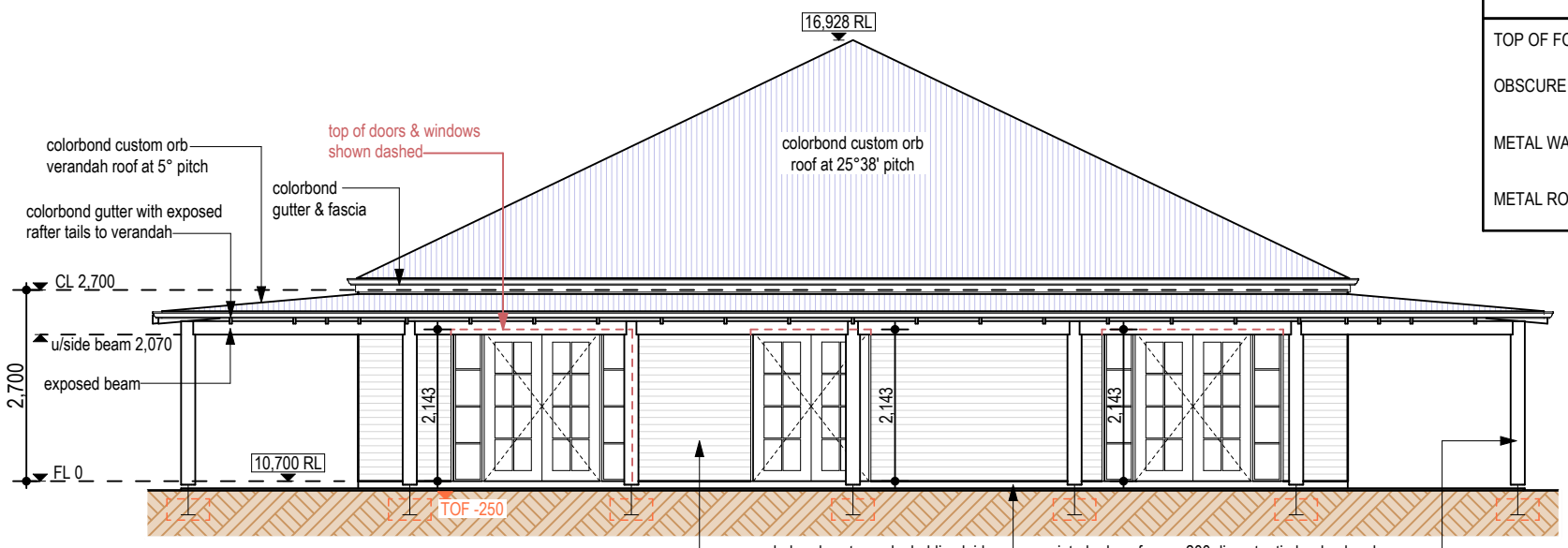
Drawing title
PROPOSED SITE PLAN

TEAKLE & LALOR
building design and drafting consultants
Address: G1/219 Foreshore Drive, Geraldton.
Phone: (08) 9964 1882
Email: tl@teakleandlalor.com.au
Website: www.teakleandlalor.com.au

Job number	Scale 1:200	
Drawn by	Sheet number.	Revision
Sheet size A3	3 OF 14	2

LEGEND

TOP OF FOOTING HEIGHT	TOF -250
OBSCURE GLASS	
METAL WALL CLADDING	
METAL ROOF SHEETING	



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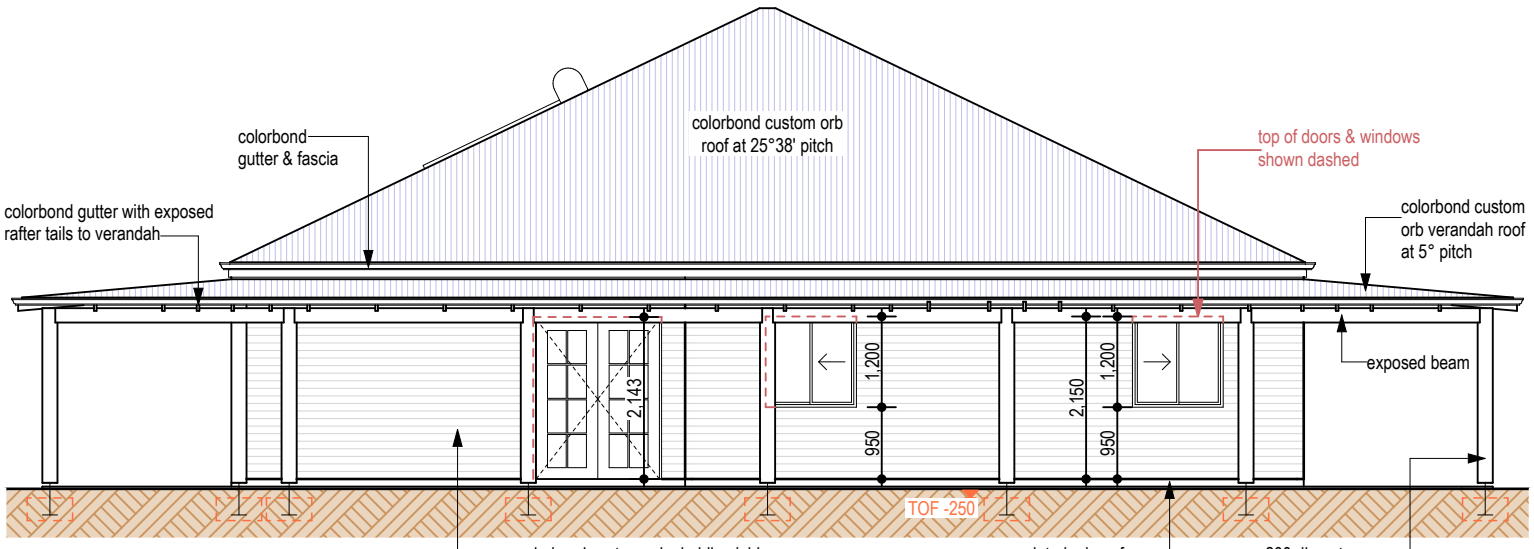

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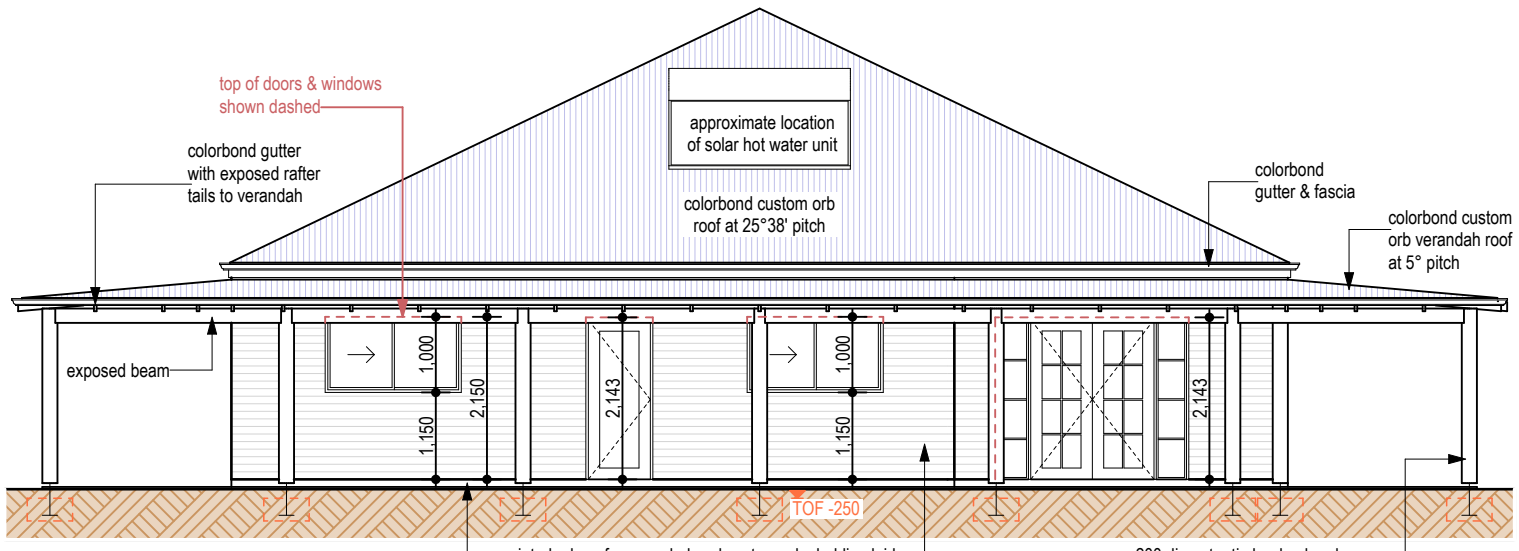

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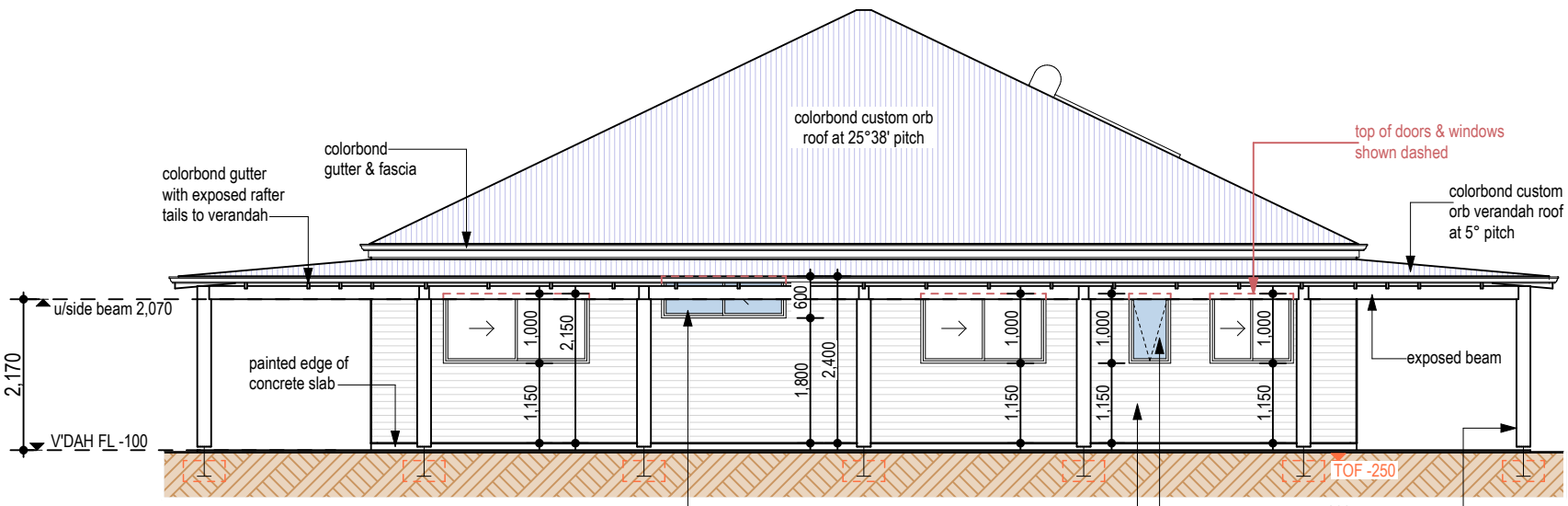


ELEVATION 4 SCALE 1:100

Rev	Description	Date

Project
PROPOSED RESIDENCE AT LOT 206 STREET NO 3 CARDWELL GARDENS, DONGARA.

Client

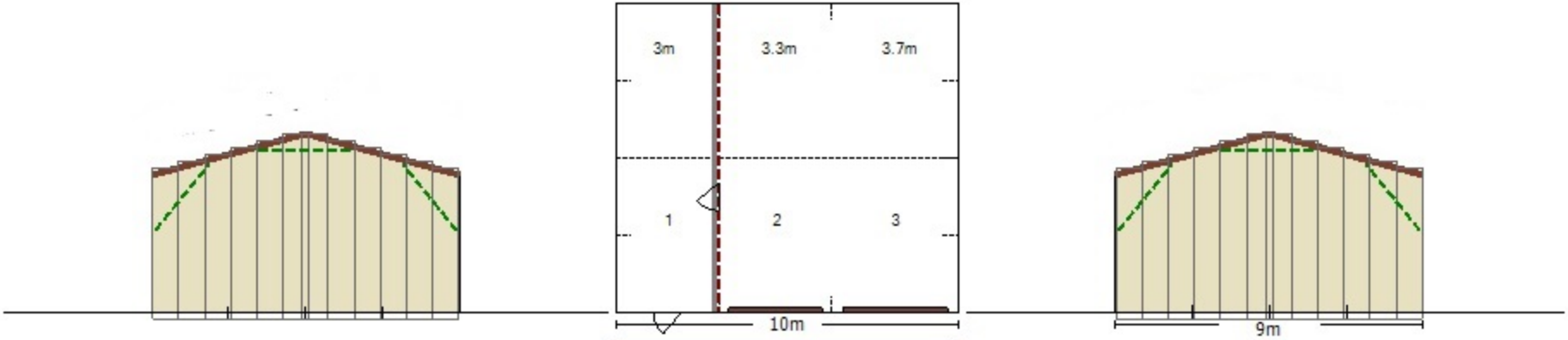
Drawing title
ELEVATIONS

TEAKLE & LALOR
building design and drafting consultants
Address: G1/219 Foreshore Drive, Geraldton.
Phone: (08) 9964 1882
Email: tl@teakleandlalor.com.au
Website: www.teakleandlalor.com.au

Job number	Scale 1:100	
Drawn by	Sheet number. 9 OF 14	Revision 2
Sheet size A3		

Building For:

Lot 206 No 3 Cardwell Gardens Dongara
Job Number:
Produced by:
Nusteel Patios and Sheds
Phone: 08 96531888



Left End

Right End

Side