



# Agenda

Audit and Governance Committee  
Wednesday, 19 March 2025

Date	Wednesday 19 March 2025
Time	10.30am
Location	Shire of Wickepin Council Chambers 77 Wogolin Road, Wickepin WA 6370
Distribution Date	Friday 14 March 2025



## Notice of Meeting

Please be informed an Audit and Governance Committee Meeting will be held at 10.30 am on Wednesday 19 February 2025 at the Shire of Wickepin Council Chambers, 77 Wogolin Road, Wickepin WA 6370.

Peter Clarke  
Acting Chief Executive Officer

### Disclaimer

*No responsibility whatsoever is implied or accepted by the Shire of Wickepin for any act, omission or statement or intimation occurring during council / committee meetings or during formal / informal conversations with Shire of Wickepin employees or representatives. The Shire of Wickepin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during council / committee meetings or discussions. Any person or legal entity who acts or fails to act in reliance upon any statement does so at that person's or legal entity's own risk.*

*In particular, and without derogating in any way from the broad disclaimer above, in discussion regarding any planning application or application for a licence, any statement or limitation of approval made by a member, employee or representative of the Shire of Wickepin during the course of any meeting is not intended to be, and is not to be, taken as notice of approval from the Shire of Wickepin. The Shire of Wickepin warns anyone who has an application lodged with the Shire of Wickepin must obtain, and only should rely on, written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Wickepin in respect of the application.*

## Terms of Reference

### 1. Name

Audit and Governance Committee

### 2. Members

Cr Julie Russell

Cr Fran Allan

Cr Wes Astbury

Cr John Mearns

Cr Tyron Miller

Cr Lindsay Corke

Cr Peter Thompson

### 3. Objectives

The following objectives are to be considered by the Committee:

- To exercise responsibility for the annual external audit and liaise with the local government's auditors so that Council can be satisfied with the performance of the local government in managing its financial affairs.
- To assist Council in discharging its legislative responsibilities of controlling the local government's affairs and overseeing the allocation of the local government's finances and resources.
- To provide an independent oversight of the financial systems of the Shire of Wickepin on behalf of the Council. As such, the Committee will operate to assist Council to fulfil its corporate governance, stewardship, leadership and control responsibilities in relation to the Shire of Wickepin's financial reporting and audit responsibilities.
- To support Council in its endeavours to provide effective corporate governance and fulfil its responsibilities.
- To facilitate improvements to internal/external financial reporting, management of risk, development/maintenance of internal controls and compliance with legislation.

### 4. Function of the Committee

To provide guidance and assistance to the Shire of Wickepin;

- As to the carrying out of its functions in relation to audits;
- As to the development of a process to be used to select and appoint a person to be the auditor;
- As to its functions under Part 6 of the Act that relate to financial management; and
- As to the carrying out of its functions relating to other audits and other matters related to financial management.

### 5. Role and Scope of the Committee

1. Audit –

- a) Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits.
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor.

- c) Develop and recommend to Council – a list of those matters to be audited; and the scope of the audit to be undertaken.
- d) Recommend to Council the person or persons to be appointed as auditor.
- e) Develop and recommend to Council a written agreement for the appointment of the auditor, which is to include –
  - the objectives of the audit;
  - the scope of the audit;
  - a plan of the audit;
  - details of the remuneration and expenses to be paid to the auditor; and
  - method/s to be used by the local government to communicate with, and supply information to, the auditor.
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
- g) Liaise with the CEO to ensure that the local government does everything in its power to –
  - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
  - ensure that audits are conducted successfully and expeditiously.
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters and –
  - determine if any matters raised require action to be taken by the local government; and
  - ensure that appropriate action is taken in respect of those matters.
- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- j) Review the scope of the audit plan and program and its effectiveness.
- k) Review the local government's draft annual financial report, focusing on:
  - accounting policies and practices;
  - changes to accounting policies and practices;
  - the process used in making significant accounting estimates; - significant adjustments to the financial report (if any) arising from the audit process;
  - compliance with accounting standards and other reporting requirements; - significant variances from prior years.

## **6. Appointment of Committee Members**

A chairperson is appointed at the first Committee Meeting at the beginning of each year by the committee members.

## **8. Meeting Frequency**

The Committee shall meet 3 times per annum – February, June and December – actual dates to be determined by the Presiding Member in consultation with Committee Members and applicable Shire Officers.

## **9. Delegated Powers.**

The Committee has no delegated powers and is an advisory committee to Council only. Recommendations of Committee meetings are to be presented to Council by Shire officers for

noting or consideration as soon as practicable after unconfirmed minutes of Committee meetings are available.

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# 1 Declaration of Opening

The Presiding Member, Cr Allan declared the meeting open at (time) and welcomed everyone to the meeting.

## 2 Attendance

### 2.1 Present

#### Councillors

J Russell	Shire President
W Astbury	Deputy Shire President
J Mearns	Councillor
P Thompson	Councillor
T Miller	Councillor
F Allan	Councillor - Chair
L Corke	Councillor

#### Employees

P Clarke	Acting Chief Executive Officer
E Clement	Deputy Chief Executive Officer

#### Leave of Absence/Apologies

## 3 Public Question Time

### 3.1 Responses to Previous Public Questions Taken On Notice

### 3.2 Public Question Time

## 4 Apologies and Leave of Absence

### 4.1 Apologies

### 4.2 Previously Approved Leave of Absence

### 4.3 Requests for Leave of Absence

[Requests for Leave of Absence]

## 5 Petitions, Memorials and Deputations

### 5.1 Petitions

### 5.2 Memorials

### 5.3 Deputations

## 6 Declarations of Councillors and Officers Interest

A member or officer who has an impartiality, proximity or financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to an interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during, any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

The following declarations of interest have been disclosed –

## 7 Confirmation of Minutes of Previous Meetings

### 7.1 Minutes of the Governance, Audit and Community Services Meeting held on 19 February 2025

#### Officer Recommendation

*That Council –*

*Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 19 February 2025, as attached, as a true and accurate record.*

## 8 Status Report

Item	Subject	Progress	Status	Action

Where a resolution is formal, procedural or lost it has not been recorded (e.g. confirmation of minutes, meeting behind closed doors, lapsed, etc).

#### Key

○ = in progress    ✓ = completed    ✕ =superseded



- 9 Motions of Which Notice Has Been Given**
  
- 10 Receipt of Committee Minutes or Reports and Consideration of Recommendations**
  
- 11 Notices of Motions for the Following Meeting**

## 12 Reports and Information

### 12.1 Annual Compliance Audit Return 2024

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<b>Submission to</b>	Audit & Governance Council Meeting
<b>Location / Address</b>	-
<b>Name of Applicant</b>	-
<b>File Reference</b>	FM.AUD.1200
<b>Author</b>	Erika Clement – Deputy Chief Executive Officer
<b>Interest Disclosures</b>	-
<b>Report Written Date</b>	13 March 2025
<b>Attachments</b>	<b>Attachment 12.1.1</b> – Compliance Audit Return 2024 – To be Distributed

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#### Summary

For each calendar year, Council is required to undertake a Compliance Audit Return to ascertain the Shire's level of adherence to legislatively required functions.

The responses to the 2024 Compliance Audit Return are firstly required to be presented to the Audit & Governance Committee for review before subsequently being submitted to Council.

Council is requested to adopt the 2024 Compliance Audit Return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2025.

#### Background

Pursuant to legislation, local governments are required to carry out a compliance audit for each calendar year and to submit the audit findings to the Department of Local Government, Sport and Cultural Industries.

The compliance audit covers a range of matters requiring actions to be completed by local governments in performing their functions to maintain legislative compliance and focuses on areas considered to be high risk.

Each year the Compliance Audit Return covers various categories and for the 2024 Return, the areas covered are:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosures of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning and Reporting
- Local Government Employees
- Official Conduct
- Other
- Tenders for Providing Goods and Services

#### Comments

Shire officers have responded to the questions in the 2024 Compliance Audit Return.

The 2024 Compliance Audit Return is being presented to the Audit & Governance Committee meeting to be held prior to the ordinary council meeting on 19 March 2025.. The officer recommendation below is the same as provided in the report to the Audit & Governance Committee. In the event of the committee making an alternative recommendation this will be submitted to council in lieu of the officer recommendation below.

## **Statutory Environment**

*Local Government (Audit) Regulations 1996*

### **14. Compliance audits by local governments**

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

### **15. Certified copy of compliance audit return and other documents to be given to Departmental CEO**

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
  - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
  - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.

## **Policy Implications**

Nil

## **Financial Implications**

Nil

## **Strategic Implications**

Nil

## **Voting Requirement**

Simple Majority

## **Officer Recommendation**

*That Council adopt the Compliance Audit Return for the 2024 calendar year as shown in the attachment prior to it being submitted to the Department of Local Government, Sport and Cultural Industries.*

## 12.2 Budget Review 2024/2025

<b>Submission To</b>	Audit & Governance Council Meeting
<b>Location / Address</b>	-
<b>Name of Applicant</b>	-
<b>File Reference</b>	FM.BU.1208
<b>Author</b>	E.Clement – Deputy Chief Executive Officer
<b>Interest Disclosures</b>	-
<b>Report Written Date</b>	March 2025
<b>Attachments</b>	<b>Attachment 12.2.1</b> – 2024/2025 Budget Review and Budget Amendments

### Summary

To consider the Shire of Wickepin's financial position as at 28 February 2025 and performance for the period 1 July 2024 to 28 February 2025 in relation to the adopted annual budget and projections estimated for the remainder of the financial year.

### Background

The budget review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

The report for the period 1 July 2024 to 28 February 2025 (as attached) has been prepared incorporating year-to-date budget variations and forecasts to 30 June 2024 and is presented for Council's consideration.

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

### Comments

The budget review report includes a summary of predicted variances by nature and type / program activities contained within the rate setting statement, including whether variances are considered to be permanent (where a difference is likely between the current budget and the expected outcome to 30 June) or due to timing (e.g. where a project is likely to be delayed), as below –

Increase in Rates Discount	(\$8,565.00)
Adjustment of Financial Assistance grants	(\$73,735)
Increase in Fees & Charges	\$15,704.00
Increase in Materials Contracts	\$17,313.00
Decrease Interest Reserve Interest.	(\$20,000.00)
Decrease in Footpaths	(\$25,000)
Reduction in Plant & Equipment	(\$3,175.00)
Increase in Road Funding WSN	\$293,947.00
Increase in road costs	\$352,684.00
<b>Overall Change</b>	<b>\$0.00</b>

In considering the above variances and projections within the attached budget review, there has been no change to the closing position, reflected in the Statement of Budget Review by Nature or Type.

Following completion of the budget review, and to properly consider the impact of estimated projections at 30 June 2024, some items have been identified as requiring a budget amendment to properly account for these variances where appropriate.

Required budget amendments have been included in Note 4 of the attached budget review document for information, and also presented as a separate recommendation to the budget review for council consideration.

## **Statutory Environment**

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

*(1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.*

*(2A)(a) Consideration and review is to be given to a local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year.*

*(b) Consideration and review is to be given to the local government's financial position as at the review date.*

*(c) Review of the outcomes for the end of the financial year that are forecast in the budget is to be undertaken.*

*(2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*

*(3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.  
\*Absolute majority required.*

*(4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.  
Section 6.8(1) (b) of the Local Government Act 1995 provides that expenditure can be incurred when not included in the annual budget provided it is authorised in advance by resolution (absolute majority required).*

## **Policy Implications**

Nil

## **Financial Implications**

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

## **Strategic Implications**

Nil

## **Voting Requirement**

Absolute majority

## **Officer Recommendation**

*That Council pursuant to Regulation 33A of the Local Government (Financial Management) Regulations 1996, adopts the review of the 2023-2024 Annual Budget (as attached) and acknowledges the proposed revisions to revenue and expenditure estimates contained in the review.*

### **13 Confidential Reports and Information**

### **14 Urgent Business**

### **15 Closure**

There being on further business, the Chair declared the meeting closed at (time).

I certify that these minutes were confirmed at the Audit and Governance Committee

held on \_\_\_\_\_

.....

Presiding Member – Cr Fran Allan

.....Date



## Attachments

Audit & Governance Meeting  
Wednesday 19 March 2025

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Attachment 12.1.1	Compliance Audit Return 2024
Attachment 12.2.1	20242025 Budget Review and Budget Amendments





# Minutes

## Audit and Governance Committee Wednesday, 19 February 2025

Date	Wednesday 19 February 2025
Time	10.30am
Location	Shire of Wickepin Council Chambers 77 Wogolin Road, Wickepin WA 6370
Distribution Date	Friday 14 February 2024



## Notice of Meeting

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Kellie Bartley  
Chief Executive Officer

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## Terms of Reference

### 1. Name

Audit and Governance Committee

### 2. Members

Cr Julie Russell

Cr Fran Allan

Cr Wes Astbury

Cr John Mearns

Cr Tyron Miller

Cr Lindsay Corke

Cr Peter Thompson

### 3. Objectives

The following objectives are to be considered by the Committee:

- To exercise responsibility for the annual external audit and liaise with the local government's auditors so that Council can be satisfied with the performance of the local government in managing its financial affairs.
- To assist Council in discharging its legislative responsibilities of controlling the local government's affairs and overseeing the allocation of the local government's finances and resources.
- To provide an independent oversight of the financial systems of the Shire of Wickepin on behalf of the Council. As such, the Committee will operate to assist Council to fulfil its corporate governance, stewardship, leadership and control responsibilities in relation to the Shire of Wickepin's financial reporting and audit responsibilities.
- To support Council in its endeavours to provide effective corporate governance and fulfil its responsibilities.
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To provide guidance and assistance to the Shire of Wickepin;

- As to the carrying out of its functions in relation to audits;
- As to the development of a process to be used to select and appoint a person to be the auditor;
- As to its functions under Part 6 of the Act that relate to financial management; and
- As to the carrying out of its functions relating to other audits and other matters related to financial management.

### 5. Role and Scope of the Committee

1. Audit –

- a) Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to audits.
- b) Develop and recommend to Council an appropriate process for the selection and appointment of a person as the local government's auditor.
- c) Develop and recommend to Council – a list of those matters to be audited; and the scope of the audit to be undertaken.

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  - the objectives of the audit;
  - the scope of the audit;
  - a plan of the audit;
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  - method/s to be used by the local government to communicate with, and supply information to, the auditor.
- f) Meet with the auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions.
- g) Liaise with the CEO to ensure that the local government does everything in its power to –
  - assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
  - ensure that audits are conducted successfully and expeditiously.
- h) Examine the reports of the auditor after receiving a report from the CEO on the matters and –
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- i) Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- j) Review the scope of the audit plan and program and its effectiveness.
- k) Review the local government's draft annual financial report, focusing on:
  - accounting policies and practices;
  - changes to accounting policies and practices;
  - the process used in making significant accounting estimates; - significant adjustments to the financial report (if any) arising from the audit process;
  - compliance with accounting standards and other reporting requirements; - significant variances from prior years.

## **6. Appointment of Committee Members**

A chairperson is appointed at the first Committee Meeting at the beginning of each year by the committee members.

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The Committee shall meet 3 times per annum – February, June and December – actual dates to be determined by the Presiding Member in consultation with Committee Members and applicable Shire Officers.

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# 1 Declaration of Opening

The Presiding Member, Cr Allan declared the meeting open at 10.46am and welcomed everyone to the meeting.

## 2 Attendance

### 2.1 Present

#### Councillors

J Russell	Shire President
J Mearns	Councillor
P Thompson	Councillor
F Allan	Councillor - Chair
L Corke	Councillor

#### Employees

K Bartley	Chief Executive Officer
E Clement	Deputy Chief Executive Officer

#### Leave of Absence/Apologies

T Miller	Councillor
W Astbury	Deputy Shire President

## 3 Public Question Time

### 3.1 Responses to Previous Public Questions Taken On Notice

### 3.2 Public Question Time

Nil

## 4 Apologies and Leave of Absence

### 4.1 Apologies

Noting Cr Miller was an apology due to work commitments.

### 4.2 Previously Approved Leave of Absence

Cr Wes Astbury received an approved leave of absence in December 2024.

### 4.3 Requests for Leave of Absence

Nil

## 5 Petitions, Memorials and Deputations

### 5.1 Petitions

### 5.2 Memorials

### 5.3 Deputations

## 6 Declarations of Councillors and Officers Interest

A member or officer who has an impartiality, proximity or financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to an interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during, any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

The following declarations of interest have been disclosed – **Nil declarations declared.**

## 7 Confirmation of Minutes of Previous Meetings

### 7.1 Minutes of the Governance, Audit and Community Services Meeting held on 21 August 2024

#### Officer Recommendation

*That Council –*

*Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 21 August 2024, as attached, as a true and accurate record.*

#### Council Decision

<b>Resolution</b>	<b>AGM-190225-01</b>
<b>Moved</b>	<b>Cr Corke</b>
<b>Second</b>	<b>Cr Thompson</b>

***Confirm the minutes of the Audit and Governance Committee Meeting held on Wednesday 21 August 2024, as attached, as a true and accurate record.***

<b>Carried</b>	<b>5/0</b>
<b>For</b>	<b>Cr J Russell, Cr F Allan, Cr L Corke, Cr J Mearns, Cr P Thompson</b>
<b>Against</b>	<b>Nil</b>

## 8 Status Report

Item	Subject	Progress	Status	Action

Where a resolution is formal, procedural or lost it has not been recorded (e.g. confirmation of minutes, meeting behind closed doors, lapsed, etc.

### Key

○ = in progress    ✓ = completed    ✕ =superseded

## 9 Motions of Which Notice Has Been Given

## 10 Receipt of Committee Minutes or Reports and Consideration of Recommendations

## 11 Notices of Motions for the Following Meeting



## 12 Reports and Information

### 12.1 Acceptance of 2023/2024 Annual Report and Determination of Details to hold the Annual General Meeting of Electors

<b>Submission to</b>	Governance, Audit & Community Services Committee
<b>Location / Address</b>	-
<b>Name of Applicant</b>	-
<b>File Reference</b>	FM.FR.1211
<b>Author</b>	E.Clement – Deputy Chief Executive Officer
<b>Interest Disclosures</b>	-
<b>Report Written Date</b>	14 February 2025
<b>Attachments</b>	<b>Attachment 12.1.1</b> – Annual Report 2023/2024

#### Summary

Following receipt of the Independent Audit Report from the Office of the Auditor General, the Annual Report including the Annual Financial Statements has been prepared in accordance with Section 5.53 of the Local Government Act.

The Annual Report is being presented to Council via Council's Audit and Governance Committee which is meeting prior to the Council Meeting.

Council is requested to –

- Council is requested to receive the Annual Report for the 2023/2024 financial year and set a date for the Annual General Meeting of Electors.

#### Background

The Local Government Act requires a local government to prepare each financial year an Annual Report that includes the Annual Financial Statements.

The Shire President (representing the Audit and Governance Committee), Chief Executive Officer and Deputy Chief Executive Officer met by teams meeting with the auditor and representative from the Office of the Auditor General on 13 February 2025.

The annual report is to contain –

- A report from the Mayor or President,
- A report from the Chief Executive Officer,
- An overview of the plan for the future of the district, including major initiatives which are proposed to commence or to continue in the next financial year,
- The financial report for the financial year,
- Such information as may be prescribed in relation to the payments made to employees,
- The auditor's report for the financial year,
- A report on *Disability Services Act 1993* matters,
- Details on complaints made associated with minor breaches, and
- Other matters which may be prescribed.

The annual report, which is presented to council, contains the required information, as legislated.

## Comments

The final Audit Report was received on 14 February 2025, Section 5.54 of the Local Government Act requires a local government to accept the Auditor's report by 31 December with the exception being if the report is not available in time for that date to be met, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Assuming Council accepts the Auditor's Report and Annual Report it needs to determine a date for the Annual General Meeting of Electors. The CEO is required to provide sufficient public notice of the availability of the Auditor's Report and Annual Report, and the date of the Annual General Meeting of Electors.

Section 5.27 of the Local Government Act requires a general meeting to be held on a day selected by the local government not more than 56 days after the local government accepts the annual report for the previous financial year. Assuming Council accepts the annual report at its December meeting the latest date for the Annual General Meeting of Electors would be Tuesday 1<sup>st</sup> April 2025.

Taking into account the above it is recommended that the Annual General Meeting of Electors be held at 5:30pm on Wednesday, 19 March 2025. Holding the meeting at a later time of 5.30pm may encourage greater attendance by electors.

The Chief Executive Officer is to convene the annual general meeting of electors by providing at least fourteen (14) days' local public notice of the date, time, place and purpose of the meeting.

It is intended to advertise the meeting date via –

- Narrogin Observer
- Social media
- Noticeboards, and
- Shire Website.

The audit of the Shire's 2024/2025 Financial Statements has been conducted in accordance with Australian Auditing Standards and the Auditor has determined that:

"In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period
- in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards."

The Basis for Qualified Opinion was:

*“My opinion in the prior year was qualified because infrastructure assets reported at the carrying value of \$92,213,435 as disclosed in Note 7(a) as at 30 June 2023, had not been revalued as required by the Regulations. The Shire was unable to correct these prior year figures in the current year. Consequently, my opinion on the current year financial report is modified because of the possible effects of this matter on the comparability of the current period’s figures and the corresponding figures.is misstated, as it was impracticable to do so. Additionally, I am unable to determine whether there may be any consequential impact on the revaluation surplus as at 30 June 2023”*

### **Statutory Environment**

*Local Government Act 1995*

s.5.27(2) calling of Annual General Meeting of Electors

s.5.53 contents of Annual Report

s.5.54 acceptance of Annual Report

s.5.55 and s.5.55A for notice and publication of Annual Report

### **Policy Implications**

Nil

### **Financial Implications**

Expenses associated with advertising and hosting the annual meeting of electors, and producing the annual report, are considered minor and are included in the annual budget.

### **Strategic Implications**

Nil

### **Voting Requirement**

Absolute Majority

**Officer Recommendation**

*That Council:*

- 1. *Accepts the Annual Report including the Annual Financial Report and Audit Report for the 2023/2024 financial year and gives local public notice of its availability.*
- 2. *Schedules the Annual General Meeting of Electors to be held on Wednesday, 19 March 2025 in the Council Chambers, commencing at 5:30pm.*

**Council Decision**

<b>Resolution</b>	<b>AGM-190225-02</b>
<b>Moved</b>	<b>Cr Russell</b>
<b>Second</b>	<b>Cr Mearns</b>

*That Council:*

- 1. *Accepts the Annual Report including the Annual Financial Report and Audit Report for the 2023/2024 financial year and gives local public notice of its availability.*
- 2. *Schedules the Annual General Meeting of Electors to be held on Wednesday, 19 March 2025 in the Council Chambers, commencing at 5:30pm.*

<b>Carried</b>	<b>5/0</b>
<b>For</b>	<b>Cr J Russell, Cr F Allan, Cr L Corke, Cr J Mearns, Cr P Thompson</b>
<b>Against</b>	<b>Nil</b>

**13 Confidential Reports and Information**

**14 Urgent Business**

**15 Closure**

There being on further business, the Chair declared the meeting closed at 10.58 am.

I certify that these minutes were confirmed at the Audit and Governance Committee

held on \_\_\_\_\_

.....  
Presiding Member – Cr Fran Allan

.....Date



## Wickepin – Compliance Audit Return

Commercial Enterprises by Local Governments				
No	Reference	Question	Response	Comments
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2024?	N/A	No major trading undertaken in 2024
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2024?	N/A	
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2024?	N/A	
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?	N/A	
5	s3.59(5)	During 2024, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A	

Delegation of Power/Duty				
No	Reference	Question	Response	Comments
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	N/A	No delegations were made to committees
2	s5.16 (2)	Were all delegations to committees in writing?	N/A	
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?	N/A	
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A	
5	s5.18	Has council reviewed delegations to its committees in the 2023/2024 financial year?	Yes	
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?	Yes	



7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes	Written delegations register maintained
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes	Only CEO to Staff delegation is for purchasing and is contained in Policy 2.1.16 of the Policy Manual
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes	
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes	
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2023/2024 financial year?	Yes	
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?	Yes	

## Disclosure of Interest

No	Reference	Question	Response	Comments
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes	
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	Yes	May 24 - OCM Permission sought from Dpt LG to allow Cr Russell (Direct, Indirect & Proximity Interests), Cr Thompson (Indirect Financial), Cr Astbury (Direct Financial) & Cr Corke (Direct Financial) to remain for Item CBH - Dpt LG allowed only Cr Corke to remain in the room (OCM150524-16) July 24 - CEO (Financial Interest) - CEO KPI's (OCM170724-11) SP allowed for CEO to remain for discussions Sept 24 - Cr Corke (Impartiality Interest) Facey



				Group item (OCM180924-08) and remained in the room; CEO declared (Financial Interest) SP allowed for CEO to remain for discussions with 6 month probation (OCM180924-12) Nov 24 - CEO (Financial Interest) Annual Leave - CEO left room (ocm201124-14)
3	s5.73	Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?	Yes	
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2024?	Yes	
6	s5.77	On receipt of a primary or annual return, did the CEO, or the Mayor/President, give written acknowledgment of having received the return?	Yes	
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?	Yes	
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?	Yes	
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?	Yes	
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes	
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?	Yes	



<b>12</b>	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes	
<b>13</b>	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people?	Yes	
<b>14</b>	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes	
<b>15</b>	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes	
<b>16</b>	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A	No applications made
<b>17</b>	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?	N/A	
<b>18</b>	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members candidates that incorporates the model code of conduct?	Yes	
<b>19</b>	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?	N/A	
<b>20</b>	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes	
<b>21</b>	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes	



**SHIRE OF WICKEPIN**  
**BUDGET REVIEW REPORT**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

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

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SHIRE OF WICKEPIN  
STATEMENT OF BUDGET REVIEW  
FOR THE PERIOD ENDED 28 FEBRUARY 2025

Budget v Actual						
Note	Adopted Budget	Updated Budget		Estimated Year at End Amount (b)	Predicted Variance (b) - (a)	
		Estimates (a)	Year to Date Actual			
	\$	\$	\$	\$	\$	
<b>OPERATING ACTIVITIES</b>						
<b>Revenue from operating activities</b>						
General rates	4.1	1,625,579	1,617,014	1,616,457	1,608,449	(8,565) ▼
Rates excluding general rates		15,262	15,262	15,262	15,262	0
Grants, subsidies and contributions	4.2	530,478	464,743	416,210	399,008	(65,735) ▼
Fees and charges	4.3	541,918	557,622	435,628	573,326	15,704 ▲
Interest revenue	4.4	128,500	108,500	36,249	88,500	(20,000) ▼
Other revenue	4.5		22,115	22,115	44,230	22,115 ▲
Profit on asset disposals		77,533	77,533	14,968	77,533	0
		<u>2,919,270</u>	<u>2,862,789</u>	<u>2,556,889</u>	<u>2,806,308</u>	<u>(56,481)</u>
<b>Expenditure from operating activities</b>						
Employee costs	4.6	(1,582,760)	(1,484,146)	(1,074,560)	(1,582,760)	(98,614) ▼
Materials and contracts	4.7	(1,634,751)	(1,652,064)	(795,949)	(1,634,751)	17,313 ▲
Utility charges	4.8	(271,155)	(267,455)	(147,127)	(271,155)	(3,700) ▼
Depreciation		(4,780,500)	(4,780,500)	(4,066,940)	(4,780,500)	0
Finance costs		(2,706)	(2,706)	(2,180)	(2,706)	0
Insurance	4.9	(253,645)	(258,154)	(259,002)	(253,645)	4,509 ▲
Other expenditure	4.10	(24,000)	(15,500)	(19,335)	(24,000)	(8,500) ▼
Loss on asset disposals		(959)	(959)	(832)	(959)	0
		<u>(8,550,476)</u>	<u>(8,461,484)</u>	<u>(6,365,925)</u>	<u>(8,550,476)</u>	<u>88,992</u>
Non-cash amounts excluded from operating activities		4,703,926	4,703,926	4,052,804	4,703,926	0
<b>Amount attributable to operating activities</b>		<u>(927,280)</u>	<u>(894,769)</u>	<u>243,768</u>	<u>(1,040,242)</u>	<u>32,511</u>
<b>INVESTING ACTIVITIES</b>						
<b>Inflows from investing activities</b>						
Capital grants, subsidies and contributions	4.11	2,746,375	3,015,270	836,607	3,249,337	234,067 ▲
Proceeds from disposal of assets		280,549	280,549	119,827	280,549	0
		<u>3,026,924</u>	<u>3,295,819</u>	<u>956,434</u>	<u>3,529,886</u>	<u>234,067</u>
<b>Outflows from investing activities</b>						
Purchase of land and buildings	4.12	(317,017)	(259,086)	(173,101)	(317,017)	(57,931) ▼
Purchase of plant and equipment	4.13	(783,477)	(780,302)	(174,323)	(783,477)	(3,175) ▼
Purchase of furniture and equipment		(36,000)	(36,000)	(7,250)	(36,000)	0
Purchase and construction of infrastructure-roads	4.14	(2,492,909)	(2,845,593)	(1,025,743)	(2,492,909)	352,684 ▲
Purchase and construction of infrastructure-other	4.15	(204,504)	(179,504)	(92,820)	(204,504)	(25,000) ▼
		<u>(3,833,907)</u>	<u>(4,100,485)</u>	<u>(1,473,237)</u>	<u>(3,833,907)</u>	<u>(266,578)</u>
<b>Amount attributable to investing activities</b>		<u>(806,983)</u>	<u>(804,666)</u>	<u>(516,803)</u>	<u>(304,021)</u>	<u>(32,511)</u>
<b>FINANCING ACTIVITIES</b>						
<b>Cash inflows from financing activities</b>						
Transfers from reserve accounts		117,000	117,000	0	117,000	0
		<u>117,000</u>	<u>117,000</u>	<u>0</u>	<u>117,000</u>	<u>0</u>
<b>Cash outflows from financing activities</b>						
Repayment of borrowings		(40,407)	(40,407)	(20,156)	(40,407)	0
Transfers to reserve accounts		(126,918)	(126,918)	0	(126,918)	0
		<u>(167,325)</u>	<u>(167,325)</u>	<u>(20,156)</u>	<u>(167,325)</u>	<u>0</u>
<b>Amount attributable to financing activities</b>		<u>(50,325)</u>	<u>(50,325)</u>	<u>(20,156)</u>	<u>(50,325)</u>	<u>0</u>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>						
Surplus or deficit at the start of the financial year		1,784,588	1,749,760	1,749,760	1,749,760	0
Amount attributable to operating activities		(927,280)	(894,769)	243,768	(862,258)	32,511
Amount attributable to investing activities		(806,983)	(804,666)	(516,803)	(837,177)	(32,511)
Amount attributable to financing activities		(50,325)	(50,325)	(20,156)	(50,325)	0
<b>Surplus or deficit after imposition of general rates</b>		<u>0</u>	<u>0</u>	<u>1,456,569</u>	<u>0</u>	<u>0</u>

## 1. BASIS OF PREPARATION

This budget review has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

### **Local Government Act 1995 requirements**

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

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

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

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

### **Year to Date Actual balances**

Balances shown in this budget as Year to Date Actual are based on records at the time of preparation of the budget review and are subject to final adjustments.

### **Rounding off figures**

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

### **THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

### **Critical accounting estimates and judgements**

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

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:

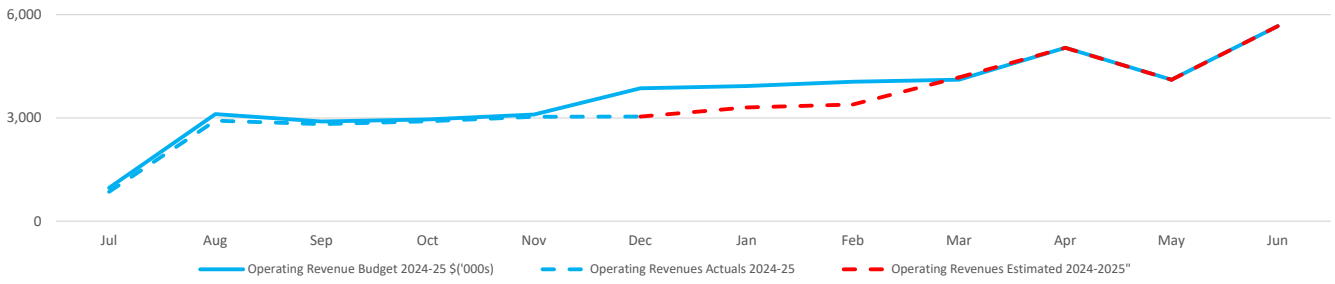
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

### **MATERIAL ACCOUNTING POLICIES**

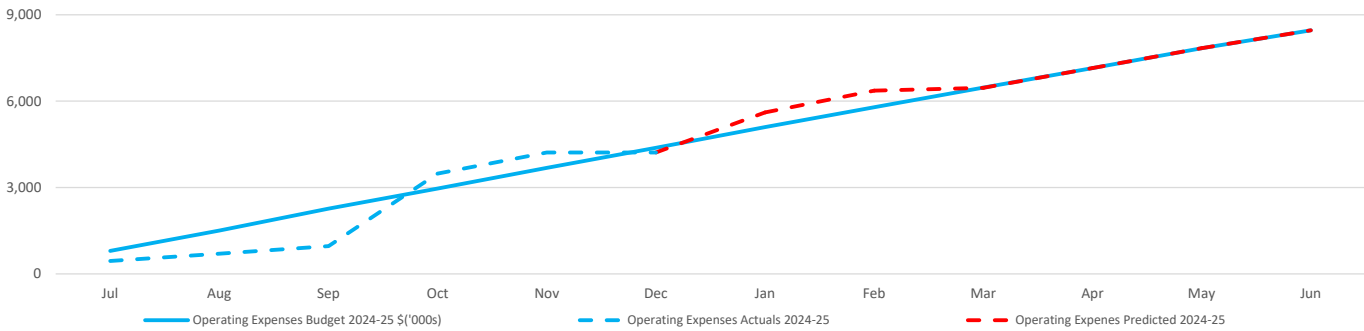
Material accounting policies utilised in the preparation of these statements are as described within the 2025-26 Annual Budget. Please refer to the adopted budget document for details of these policies.

2. SUMMARY GRAPHS - BUDGET REVIEW

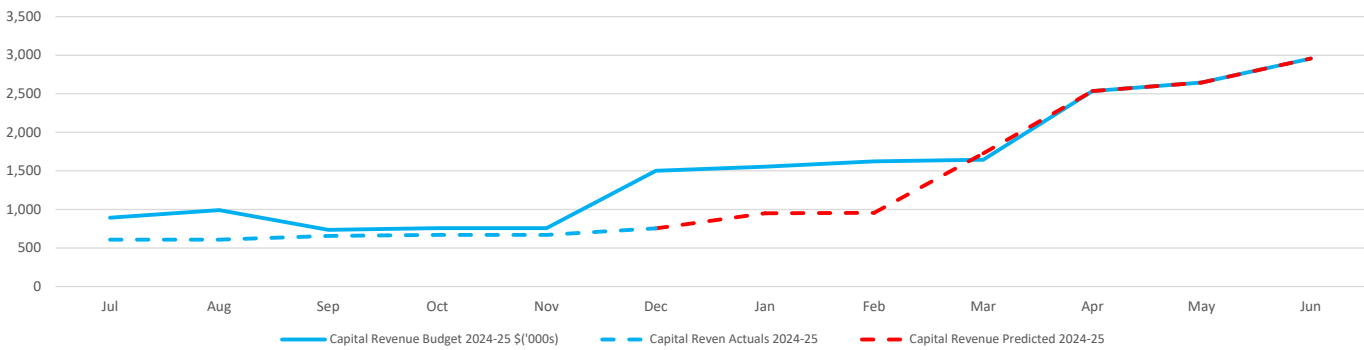
Operating Revenue



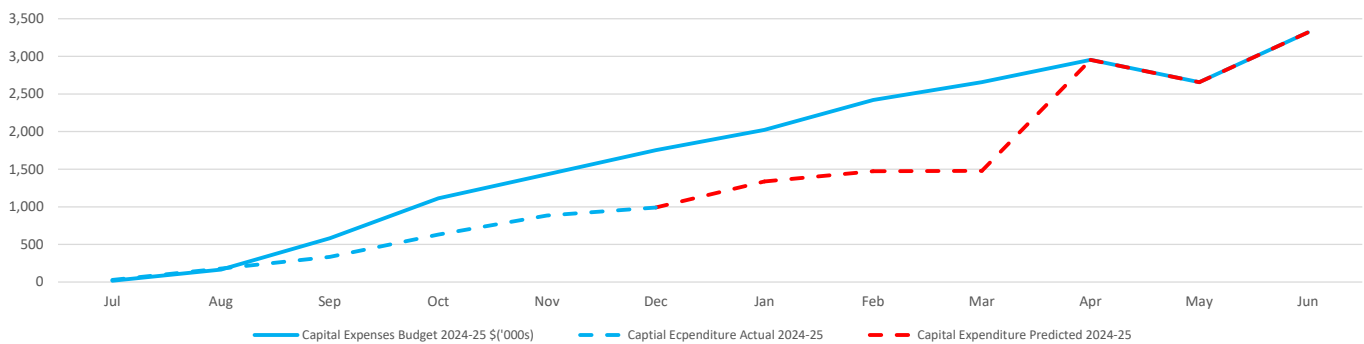
Operating Expenses



Capital Revenue



Capital Expenditure



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

3 NET CURRENT FUNDING POSITION  
EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>					
<b>Current assets</b>					
Cash and cash equivalents	5,372,913	3,307,989	3,307,989	5,028,634	3,307,989
Trade and other receivables	84,071	84,071	84,071	134,432	84,071
	5,456,984	3,392,060	3,392,060	5,163,066	3,392,060
<b>Less: current liabilities</b>					
Trade and other payables	(160,494)	(160,494)	(160,494)	(159,283)	(160,494)
Contract liabilities	(92,638)	0	0	0	0
Borrowings	(40,407)	(40,407)	(40,407)	(20,156)	(40,407)
Employee related provisions	(214,479)	(199,000)	(214,479)	(214,479)	(214,479)
	(508,018)	(399,901)	(415,380)	(393,918)	(415,380)
<b>Net current assets</b>	<b>4,948,966</b>	<b>2,992,159</b>	<b>2,976,680</b>	<b>4,769,148</b>	<b>2,976,680</b>
Less: Total adjustments to net current assets	(3,199,206)	(2,992,159)	(3,220,005)	(3,054,981)	(3,137,285)
<b>Closing funding surplus / (deficit)</b>	<b>1,749,760</b>	<b>0</b>	<b>(243,325)</b>	<b>1,714,167</b>	<b>(160,605)</b>

**(b) Current assets and liabilities excluded from budgeted deficiency**

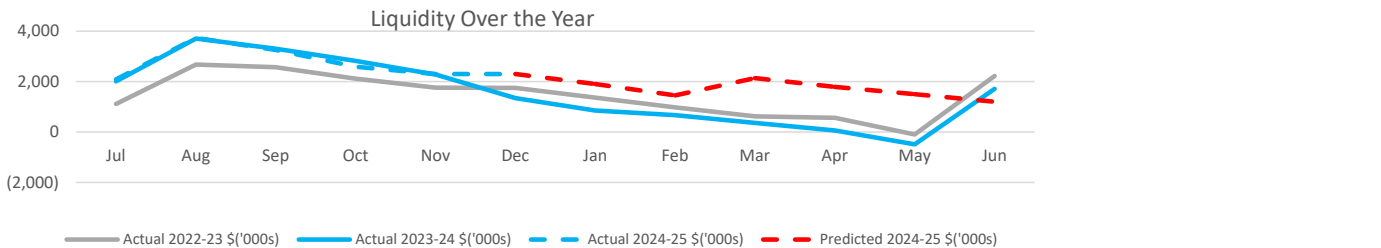
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
<b>Adjustments to net current assets</b>					
Less: Reserve accounts	(3,332,251)	(3,249,531)	(3,332,251)	(3,239,614)	(3,249,531)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	40,407	40,407	40,407	20,156	40,407
- Current portion of contract liability held in reserve	92,638	145,127	0	92,638	0
- Current portion of provisions held in reserve		71,838	71,839	71,839	71,839
<b>Total adjustments to net current assets</b>	<b>(3,199,206)</b>	<b>(2,992,159)</b>	<b>(3,220,005)</b>	<b>(3,054,981)</b>	<b>(3,137,285)</b>

**(c) Non-cash amounts excluded from operating activities**

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

	Audited Actual 30 June 2024	Adopted Budget 30 June 2025	Updated Budget Estimates 30 June 2025	Year to Date Actual 28 February 2025	Estimated Year at End Amount 30 June 2025
	\$	\$	\$	\$	\$
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	(80,997)	(77,533)	(77,533)	(14,968)	(77,533)
Add: Loss on disposal of assets	11,046	959	959	832	959
Add: Depreciation on assets	4,848,503	4,780,500	4,780,500	4,066,940	4,780,500
<b>Non-cash amounts excluded from operating activities</b>	<b>4,778,552</b>	<b>4,703,926</b>	<b>4,703,926</b>	<b>4,052,804</b>	<b>4,703,926</b>



**SHIRE OF WICKEPIN**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**4 PREDICTED VARIANCES**

		<b>Variance</b>
		<b>\$</b>
<b>Revenue from operating activities</b>		
<b>4.1 General rates</b>		(8,565.00) ▼
	Increase in Rates Discount given	(8,565.00)
<b>4.2 Grants, subsidies and contributions</b>		(65,735.00) ▼
	Reduction in Financial Assistance Grants- General	(51,771.00)
	Reduction in Financial Assistance Grants- Roads	(21,964.00)
	Australia Day Grant	8,000.00
<b>4.3 Fees and charges</b>		15,704.00 ▲
	Charges fines and Penalties	(500.00)
	Registrations	(1,000.00)
	Septic Tank Fees	680.00
	Charges - Domestic Refuse Collection	532.00
	Refuse Site Levy	1,160.00
	Charges Rates - Sewerage	(470.00)
	Charges / Reimbursements - Facey group Fuel Card - now have their own	684.00
	Reimbursements - GST	1,434.00
	ESL - Rate Levy	(504.00)
	Insurance Workersn Comp	10,458.00
	Insurance Rebates	3,230.00
<b>4.4 Interest revenue</b>		(20,000.00) ▼
	Reduction in Reserve Interest	(20,000.00)
<b>4.5 Other revenue</b>		22,115.00 ▲
	Sale Of Scrap	22,115.00
<b>Expenditure from operating activities</b>		
<b>4.6 Employee costs</b>		(98,614.00) ▼
	Reduction in expected wages costs - due to staff adjustments	(98,614.00)
<b>4.7 Materials and contracts</b>		17,313.00 ▲
	Conference Training Expenses	836.00
	Audit Fees	3,000.00
	Refreshments / Entertainment	(4,000.00)
	Subscriptions/Donations	(1,330.00)
	Presentations & Other	8,000.00
	Legal Fees	(5,000.00)
	Advertising	(5,000.00)
	Consultancy Fees	(6,610.00)
	Fair Value	(13,600.00)
	CEO Recruitment	9,000.00
	Staff Relocation Expenses	(2,500.00)
	Staff Training Expenses & Other	(3,500.00)
	CDO Conference	(2,000.00)
	LGMA Conference CEO and DCEO	(6,000.00)
	Computer Support	(1,680.00)
	Office Expenses	(1,000.00)
	Fringe Benefits Tax	(5,000.00)
	Staff Subsidies Uniform	(1,000.00)
	New Radios	(3,000.00)
	ESL Levy Remittance	1,659.00
	Other Expenditure	(1,500.00)
	Playgroup Maintenance	1,995.00
	Staff Housing Subsidy	(614.00)
	Rintel Street	2,000.00
	14 Smith St	(500.00)
	Facey	(1,500.00)
	Wickepin District Sports Club - Mtce (11) Defib	1,682.00
	Spider Spraying Yealering CWA Hall	100.00
	Cultural Planning	(2,500.00)
	Annual Maintenance	20,000.00
	Insurances & Licences (Sch 14)	2,749.00
	Staff Farewell - Outside	(500.00)
<b>4.8 Utility charges</b>		(3,700.00) ▼
	Adjustment of Utility charges	(3,700.00)
<b>4.9 Insurance</b>		4,509.00 ▲
	Insurance Members - Increase	2,549.00
	Insurance - Governance - Increase	1,017.00

**SHIRE OF WICKEPIN**  
**NOTES TO THE REVIEW OF THE ANNUAL BUDGET**  
**FOR THE PERIOD ENDED 28 FEBRUARY 2025**

**4 PREDICTED VARIANCES**

		<b>Variance</b>	
		\$	
	Insurance - LOPS - Reduction	(4,857.00)	
	Insurance - Buildings - Increase	800.00	
	Insurance - scheme membership credit	5,000.00	
4.10	<b>Other expenditure</b>		(8,500.00) ▼
	Change of code Conference expenses	8,500.00	
	<b>Inflows from investing activities</b>		
4.11	<b>Capital grants, subsidies and contributions</b>		234,067.00 ▲
	Increase in WSNF Grant	259,119.00	
	Solar Panels (Grant not approved)	(25,052.00)	
	<b>Outflows from investing activities</b>		
4.12	<b>Purchase of land and buildings</b>		(57,931.00) ▼
	14 Smith street Fence	(4,027.00)	
	Gazebo - Playgroup	(800.00)	
	Solar Panels - Grant not approved	(50,104.00)	
	Toolseum Shed	(3,000.00)	
4.13	<b>Purchase of plant and equipment</b>		(3,175.00) ▼
	CEO Vehicle - Profit	(4,525.00)	
	PWS Vehicle - Loss	1,350.00	
4.14	<b>Purchase and construction of infrastructure-roads</b>		352,684.00 ▲
	Rabbit Proof Fence road	352,684.00	
4.15	<b>Purchase and construction of infrastructure-other</b>		(25,000.00) ▼
	Footpath - Adjustment	(25,000.00)	



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

Elections				
No	Reference	Question	Response	Comments
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?	Yes	
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?	N/A	Currently no disclosure of gift forms have been received to date.
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?	Yes	





Finance				
No	Reference	Question	Response	Comments
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?	Yes	
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority?	N/A	No delegation has been made to this committee
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?	N/A	Audit was not finalised until early February 2025.
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	No significant matters identified
6	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?	Yes	
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?	Yes	

Local Government Employees				
No	Reference	Question	Response	Comments



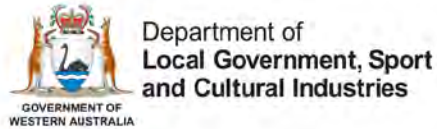
<b>1</b>	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?	Yes	CEO Vacancy - 27 December 2024
<b>2</b>	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Yes	
<b>3</b>	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?	N/A	Details for CEO contract to be reported in the 2025 CAR
<b>4</b>	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A	
<b>5</b>	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A	

#### Official Conduct

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

#### Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments
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<b>1</b>	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes	
<b>2</b>	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?	Yes	
<b>3</b>	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 of the Local Government (Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?	Yes	
<b>4</b>	F&G Reg 12	Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?	N/A	
<b>5</b>	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?	N/A	
<b>6</b>	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?	Yes	
<b>7</b>	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes	
<b>8</b>	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A	



9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A	
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes	
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?	N/A	
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A	
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A	
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?	N/A	
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?	N/A	
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A	
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A	



18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?	N/A	
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A	
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A	
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A	
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?	N/A	

Integrated Planning and Reporting				
No	Reference	Question	Response	Comments
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	15/03/2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	18/03/2020
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?	No	Whilst the current CBP does address the matters specified in Regs 19DA(2) & (3) the CBP hasn't been reviewed since its adoption in 202 therefore its 4-year projections are out of date. The CBP is currently under review in 2025.



Optional Questions				
No	Reference	Question	Response	Comments
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2024? If yes, please provide the date of council's resolution to accept the report.	Yes	20/10/2021
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2024? If yes, please provide date of council's resolution to accept the report.	Yes	20/10/2021
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?	N/A	No disclosures received
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes	
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?	Yes	
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2023/2024 financial year and publish it on the local government's official website by 31 July 2024?	Yes	



Department of  
**Local Government, Sport  
and Cultural Industries**

8	s6.4(3)	By 30 September 2024, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2024?	Yes	
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes	

\_\_\_\_\_  
Chief Executive Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Mayor/President

\_\_\_\_\_  
Date