



AGENDA

ORDINARY COUNCIL MEETING



16 October 2025

Commencing at 4pm in the
Shire of Wyalkatchem Council Chambers
27 Flint Street, Wyalkatchem

NOTICE OF COUNCIL MEETING

The next Ordinary Meeting of the Wyalkatchem Shire Council will be held on Thursday
16 October 2025 in the Council Chambers, 27 Flint Street Wyalkatchem, commencing at 4pm.
An Agenda for this meeting will be made available from the Shire Administration Office and on our
website www.wyalkatchem.wa.gov.au

ORDER OF EVENTS

Thursday, 16 October 2025

4:00pm Ordinary Meeting of Council followed by refreshments.

I have reviewed this agenda, I am aware of all recommendations made to Council, and I support
each as presented.



Ian McCabe

ACTING CHIEF EXECUTIVE OFFICER

DISCLAIMER

*No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act,
omission or statement or intimation occurring during this meeting. It is strongly advised that
persons do not act on what is heard at this meeting and should only rely on written confirmation of
Council's decisions, which will be provided within ten days of this meeting.*

DISCLOSURE OF INTEREST

Councillors and staff are reminded of the requirements of section 5.65 of the *Local Government Act 1995*, to disclose any interest or perceived interest in any matter to be discussed during a meeting, and also the requirement to disclose any item affecting impartiality.

Financial Interest:

Under section 5.60A of the *Local Government Act 1995*, a person is said to have a financial interest in a matter if it is reasonable to expect that the matter will, if dealt with by the Local Government in a particular way, result in a financial gain, loss, benefit or detriment for the person.

Proximity Interest:

Under section 5.60B of the *Local Government Act 1995*, a person is said to have a proximity interest in a matter if the matter concerns a proposed change to a planning scheme affecting land that adjoins the person's land; a proposed change to the zoning or use of land that adjoins the person's land; or a proposed development of land that adjoins the person's land.

Impartiality Interest:

As per the Shire of Wyalkatchem Code of Conduct for Council Members, Committee Members, and Candidates for Election, and to maintain transparency, it is important to disclose all interests, including impartiality interests which include interests arising from kinship, friendship and membership of associations. If it is possible that your vote on a matter may be perceived as impartial, you should disclose your interest. Having disclosed the interest, you may declare your objectivity on the matter, and remain in the Chamber, and chair, or move/second, speak and vote on the matter.

Disclosing an Interest:

Disclosures must be made, in writing, to the Chief Executive Officer prior to the meeting, or prior to consideration of the item in which an interest exists.

If you disclose a Financial or Proximity Interest, you must leave the room while the matter is discussed and voted on. Only after a decision has been reached may you return to the meeting, at which time the Presiding Person will inform you of Council's decision on the matter.

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1. DECLARATION OF OPENING

2. PUBLIC QUESTION TIME

2.1. Response to Public Questions Previously Taken on Notice

2.2. Declaration of Public Question Time opened

2.3. Declaration of Public Question Time closed

3. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE

3.1. Attendance

3.2. Apologies

3.3. Approved Leave of Absence

3.4. Applications for Leave of Absence

4. OBITUARIES

5. PETITIONS, DEPUTATIONS, PRESENTATIONS

5.1. Petitions

5.2. Deputations

5.3. Presentations

6. DECLARATIONS OF INTEREST

6.1. Financial and Proximity Interest

6.2. Impartiality Interests

7. CONFIRMATION AND RECEIPT OF MINUTES

7.1. Confirmation of Minutes

7.1.1. Ordinary Council Meeting – 18 September 2025

Minutes of the Shire of Wyalkatchem Ordinary Meeting held on Thursday 18 September 2025. (Attachment 7.1.1)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION:

That the minutes of the Shire of Wyalkatchem Ordinary Meeting of Council of Thursday 18 September 2025 (Attachment 7.1.1) be confirmed as a true and correct record.



**MINUTES
OF THE
ORDINARY MEETING
OF COUNCIL
HELD ON**

18 September 2025

Council Chambers

Honour Avenue

Wyalkatchem

Commencement: 4:02pm

Closure: 4:26pm

Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence “*Unconfirmed*” until the following Ordinary Meeting of Council, where the minutes will be confirmed subject to any amendments.

The “*Confirmed*” Minutes are then signed off by the Presiding Member.

Unconfirmed Minutes

These unconfirmed minutes were approved for distribution on 23 September 2025.



Ian McCabe

Acting Chief Executive Officer

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1. DECLARATION OF OPENING

The Presiding Member, Cr Garner declared the meeting open at 4:02pm.

2. PUBLIC QUESTION TIME

2.1. Response to Public Questions Previously Taken on Notice

Mr Stephen Gamble asked a question taken on notice at the ordinary meeting 21 August 2025; 'what the increase is in the budgeted employee costs for 2025/26 versus budget in 2024/25 and actuals in 2024/25?' The Acting CEO took the question on notice.

The Acting CEO provided a written response to Mr Gamble 2 September 2025, which included the following:

DEAR MR GAMBLE,

QUESTION TAKEN ON NOTICE – COUNCIL MEETING 21 AUGUST 2025

THANK YOU FOR EACH OF YOUR QUESTIONS AT THE RECENT COUNCIL MEETING. YOUR INTEREST IS APPRECIATED.

AT THE MEETING I TOOK YOUR QUESTION ABOUT EMPLOYEE COSTS ON NOTICE BECAUSE I HAD INSUFFICIENT DETAIL ON HAND TO ANSWER YOUR QUESTION.

THE QUESTION PERTAINED TO THE INCREASE IN BUDGETED EMPLOYEE COSTS AGAINST ACTUALS FOR FINANCIAL YEAR 2024 / 25 AND THE BUDGETED AMOUNT FOR THAT SAME YEAR (SUMMARISED BELOW):

	A	B	C
	2025 / 26 Budget	2024 / 25 Actual	2024 / 25 Budget
Employee Costs	1,974,282	1,437,371	1,590,982

THE BUDGETED AMOUNT FOR 2025/26 (COLUMN A) WOULD REPRESENT AN INCREASE OF \$536,911 OVER THE ACTUAL FOR 2024 / 25 (COLUMN B, +37.4% INCREASE); AND AN INCREASE OF \$383,300 IN BUDGETED EMPLOYEE COSTS, YEAR ON YEAR (COLUMN C, +24.1% INCREASE).

THE 2024/25 ACTUAL AMOUNT MAY VARY A SMALL AMOUNT WHEN THE ACCOUNTS ARE CLOSED AND PRESENTED IN THE ANNUAL REPORT. HOWEVER, IT WILL BE SIGNIFICANTLY LOWER THAN THE AMOUNT BUDGETED FOR 2024/25 BECAUSE THERE WERE SEVERAL VACANT POSITIONS FOR AN EXTENDED PERIOD. THIS MAY MAKE THE 2024/25 BUDGET A MORE USEFUL COMPARISON TO THE BUDGET FOR 2025 /26 (A VS C).

COMMENTING ON THIS INCREASE OF \$383,300, THE FOLLOWING WOULD CONTRIBUTE TO THIS INCREASE:

A GENERAL WAGE INCREASE OF 5.0% TO EMPLOYEES (APPROXIMATES \$68,000)

INCREASE IN HEADCOUNT (NUMBER OF EMPLOYEES): +2 PERSONS (+9.5%) (APPROXIMATES \$180,000)

INCREASE IN HOURS WORKED: +3,508 (+9.6%), AN INCREASE OF 1.7 FULL-TIME EQUIVALENTS OR 9.1% (INCLUDED ABOVE)

OVERTIME: THERE'S 380 HOURS OF OVERTIME IN THE BUDGET – THIS IS PRECAUTIONARY AND NOT PLANNED (APPROXIMATES \$22,000).

AN INCREASE IN SUPERANNUATION GUARANTEE: +0.5% TO 12.0% OF ORDINARY TIME EARNINGS
(APPROXIMATES \$53,000)

A NEED TO RECRUIT: THE SALARY ASSUMPTION FOR RECRUITED POSITIONS IS THE TOP OF THE RANGE. THIS APPLIES TO THE POSITIONS OF CHIEF EXECUTIVE OFFICER AND MANAGER OF WORKS IN PARTICULAR (ADDING APPROXIMATELY \$48,000). AS NEGOTIATED CONTRACT POSITIONS, IT DOES NOT MEAN THE ACTUAL AMOUNT WILL ALIGN WITH THE BUDGETED AND THE GOAL WOULD BE TO MINIMISE THE FINANCIAL IMPACT TO COUNCIL.

INCREASES IN ALLOWANCES \$6,000.

THESE VALUES ARE ROUNDED BUT ACCOUNT FOR THE MAJORITY OF BUDGETED AMOUNTS IN 2025/26.

COUNCIL WAS BRIEFED BY THE FORMER CEO ON THE CHANGES TO WORKFORCE IN A WORKSHOP AND PROVIDED WITH SUMMARY FINANCIAL DATA RELATED TO THE COST OF THESE CHANGES.

IT IS MY EXPECTATION THAT SAVINGS WILL BE IDENTIFIED, AND FORMAL WORKFORCE PLANNING IMPLEMENTED TO ALIGN WORKFORCE WITH COUNCIL PLANS. THIS WILL ENABLE COUNCIL AND THE INCOMING CEO TO REVIEW THE CURRENT BUDGET AND PREPARE FOR THE 2026/27 BUDGET.

I APPRECIATE YOUR QUESTION AND HOPE THIS PROVIDES SOME UNDERLYING DETAIL TO THE TOTALS. I HOPE MY REPORTS TO COUNCIL IN THE COMING MONTHS WILL ASSIST YOU IN UNDERSTANDING FINANCIAL PERFORMANCE IN THE LEAD-UP TO NEXT YEAR'S BUDGET.

SINCERELY,

IAN MCCABE

ACTING CHIEF EXECUTIVE OFFICER

2.2. Declaration of Public Question Time opened

Public Question Time opened at 4:04pm.

Stephen Gamble 441 Martin Road Wyalkatchem – On the Shire website the audio for the minutes of the last three meetings has not been available and other audio prior to this cut out at 15 minutes. **Clare Trenorden confirmed we have had issues with downloading the audio and this has just been fixed.**

2.3. Declaration of Public Question Time closed

Public Question Time closed at 4:06pm.

3. ATTENDANCE, APOLOGIES, LEAVE OF ABSENCE

3.1. Attendance

Cr Owen Garner	President and Presiding Member
Cr Christy Petchell	Deputy President
Cr Mischa Stratford	
Cr Christopher Loton	
Cr Tracy Dickson	
Cr Rod Lawson Kerr	
Cr Justin Begley	
Ian McCabe	Acting Chief Executive Officer
Claire Trenorden	Manager Corporate Services
Aldo Lamas	Works Manager

Maddison Sumpton Governance Officer

3.1. Visitors

Eric Anderson, Jennie Gorham, Steve Gamble

3.2. Apologies

Nil

3.3. Approved Leave of Absence

Nil

3.4. Applications for Leave of Absence

Nil

4. OBITUARIES

Nil

5. PETITIONS, DEPUTATIONS, PRESENTATIONS

5.1. Petitions

Nil

5.2. Deputations

Nil

5.3. Presentations

Nil

6. DECLARATIONS OF INTEREST

6.1. Financial and Proximity Interest

Nil

6.2. Impartiality Interests

Nil

7. CONFIRMATION AND RECEIPT OF MINUTES

7.1. Confirmation of Minutes

7.1.1. Special Meeting of Council – 14 August 2025

Minutes of the Shire of Wyalkatchem Special Meeting held on Thursday 14 August 2025. (Attachment 7.1.1)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(105/2025) Moved: Cr Petchell Seconded: Cr Lawson Kerr

That the minutes of the Shire of Wyalkatchem Special Meeting of Council of Thursday 14 August 2025 (Attachment 7.1.1) be confirmed as a true and correct record.

CARRIED 7/0

Voted for: Cr Petchell, Cr Lawson Kerr, Cr Garner, Cr Stratford, Cr Loton, Cr Dickson, Cr Begley

7.1.2. Ordinary Meeting of Council – 21 August 2025

Minutes of the Shire of Wyalkatchem Ordinary Meeting held on Thursday 21 August 2025. (Attachment 7.1.2)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(106/2025) Moved: Cr Dickson Seconded: Cr Begley

That the minutes of the Shire of Wyalkatchem Ordinary Meeting of Council of Thursday 21 August 2025 (Attachment 7.1.2) be confirmed as a true and correct record.

CARRIED 7/0

Voted for: Cr Dickson, Cr Begley, Cr Garner, Cr Petchell, Cr Stratford, Cr Loton, Cr Lawson Kerr

7.2. Receipt of Minutes

Nil

8. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil

9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

10. REPORTS

10.1. CORPORATE AND COMMUNITY SERVICES

10.1.1. ACCOUNTS FOR PAYMENT – AUGUST 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	9 September 2025
Reporting Officer:	Claire Trenorden, Manager Corporate Services
Disclosure of Interest:	No interest to disclose
File Number:	12.10.02
Attachment Reference:	Attachment 10.1.1 – Accounts for payment – August 2025

SUMMARY

To provide the Council with a list of accounts paid by the Chief Executive Officer in accordance with delegated authority and for the Council to endorse the payments made for the prior month.

BACKGROUND

The *Local Government (Financial Management) Regulations 1996, s13(1)*, requires that if a local government has delegated to the CEO its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing all payments since the last such list was prepared.

The council has delegated to the CEO (delegation number 1.2.25) the power to make payments from the municipal fund or trust fund.

COMMENT

The payment listing for August 2025 is presented to the Council for their endorsement.

Bank Account	Payment Type	Last Number	First Number in the report
Municipal	Cheque	0	0
Municipal & Trust	EFT	EFT4649	EFT4607
Reserves	EFT	EFT	No Payments
DD	DD	DD4058.1	DD4020.1

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations, S13.1

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2025/2026 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(107/2025) Moved: Cr Stratford Seconded: Cr Dickson

That Council endorse the total payments for the month of August 2025 being \$284,656.24 which comprised of:

- 1. Cheque payments in the Municipal Fund totalling \$0.00;***
- 2. Electronic Funds Transfer (EFT) payments in the Municipal Fund totalling \$248,167.12;***
- 3. Direct Debit (DD) payments in the Municipal Fund totalling \$36,489.12***

CARRIED 7/0

***Voted for: Cr Stratford, Cr Dickson, Cr Garner, Cr Petchell, Cr Loton, Cr Lawson Kerr,
Cr Begley***

10.1.2. ACCOUNTS FOR PAYMENT – CREDIT CARDS – JULY 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	14 August 2025
Reporting Officer:	Belinda Jonas, Customer Service Officer
Disclosure of Interest:	No interest to disclose
File Number:	File Ref: 12.10.02
Attachment Reference:	Attachment 10.1.2 – Credit Card – July 2025

BACKGROUND

Council governance procedures require the endorsement of credit card payments at each OMC. The attached credit card payment report has been reviewed by the Manager of Corporate Services and the CEO.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management s.6.4

Local Government (Financial Management) Regulations 1996, R34

POLICY IMPLICATIONS

Policy Number 2.1 – Purchasing Policy.

Policy Number 2.3 – Credit Card Policy.

FINANCIAL IMPLICATIONS

Nil. Reported expenditure is assessed by management as being consistent with the FY25 -26 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(108/2025) Moved: Cr Loton Seconded: Cr Petchell

That Council endorse credit card payments for the period 28 June 2025 to 29 July 2025, totalling \$1,805.72. (refer to attachment 10.1.2).

CARRIED 7/0

***Voted for: Cr Loton, Cr Petchell, Cr Garner, Cr Stratford, Cr Dickson, Cr Lawson Kerr,
Cr Begley***

10.1.3. MONTHLY FINANCIAL REPORTS – JULY AND AUGUST 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	14 August 2025
Reporting Officer:	Claire Trenorden, MCS
Disclosure of Interest:	No interest to disclose
File Number:	25.08
Attachment Reference:	Attachment 10.1.3.1 – Monthly Financial Report June 2025 updated Attachment 10.1.3.2 – Monthly Financial Report July 2025

BACKGROUND

The *Local Government (Financial Management) Regulations 34* requires a local government to prepare a monthly financial statement that reports on actual revenue and expenditure against the annual budget prepared under regulation 22(1) (d).

Council has adopted a material variance on 10% or \$10,000 whichever is the greater.

COMMENT

The attached reports includes:

- Statement of Financial Activity by Program (p.3)
- Statement of Financial Activity by Nature and Type (p.4)

The statements provide details of the Shire's operations on an actual year to date basis.

These statements and Notes 1 (p.5) and 2 (p.6) are statutory requirements and must be presented to Council.

The remaining notes all relate to the Statements of Financial Activity.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management S6.4

Local Government (Financial Management) Regulations, R34

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

August 2025

Total Cash Available as at 31 August 2025 is \$4,596,791;

- cash available is made up of unrestricted cash \$1,061,932 (23.10%) and
- restricted cash \$3,534,859 (76.90%).

Rates Debtors balance as at 31 August 2025 is \$1,862,469 and Rates Notices for 2025-26 were issued in August 2025.

August 2025: Operating Revenue – Operating revenue of \$2,267,042 is made up of Rates - 71%, Grants - 22%, Fees and Charges - 6% and other – 1%.

Operating Expenses – Operating expenses of \$621,116 is made of Employee Costs – 39%, Materials and Contracts – 41%, Insurance – 19% and Utility – 1%.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(109/2025) Moved: Cr Lawson Kerr

Seconded: Cr Petchell

That Council accepts the Statements of Financial Activity for the months ending 31 July 2025 (refer attachment 10.1.3.1) and 31 August 2025 (refer attachment 10.1.3.2).

CARRIED 7/0

Voted for: Cr Lawson Kerr, Cr Petchell, Cr Garner, Cr Stratford, Cr Loton, Cr Dickson, Cr Begley

10.2. WORKS AND SERVICES

10.2.1. WORKS OFFICER'S REPORT SEPTEMBER 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	9 September 2025
Reporting Officer:	Jennie Gorham, Leading Hand Parks and Gardens and Murray Leahy, Leading Hand Roads.
Disclosure of Interest:	No interest to disclose
File Number:	13.05.02
Attachment Reference:	Nil

BACKGROUND

To inform Council of the activities of the Works and Services team during the month of August/September 2025.

OVERVIEW

SUMMARY - ROADS / TOWN/ BUILDINGS

ROAD MAINTENANCE PROGRAM

Roads that have been graded during the month:

- Cowcowing Road
- Elsegood Road
- Chilman Road
- McNee Road
- Wallambin Road
- Gamble Road
- Davies Road

REFUSE SITE

This month we have been doing our ongoing weekly maintenance and have also burnt the green waste in a fire hazard reduction program to reduce the risk for the upcoming fire season.

PARKS and GARDENS

Throughout August, both the Town and Road crews have been actively engaged in maintaining the oval and its surrounds in preparation for two key community events.

On 7 August, the Wyalkatchem District High School held its annual sports carnival. Shire staff ensured the oval was well-prepared by mowing the grass, filling in holes caused by rabbits and cockatoos, and placing sand at the Southern end of the oval for the long jump pits.

The "Welcome to Wyalkatchem" entry sign on Koorda Road, opposite the school, has been replaced. Once exposed to the elements, the new sign will develop a weathered, rustic appearance consistent with the signage on the entry cradles along Goomalling-Wyalkatchem Road and Nungarin-Wyalkatchem Road.

With the recent rain comes weeds – Shire staff have been slashing, pulling weeds and spaying, weather permitting, to keep them under control.

The winter weather has brought down several tree branches in the town sector and damaged a fence. The fence has since been fixed and the branches have been removed.

The Shire staff engaged a plumber to clear the tree roots from the drains at the Recreation Centre. Staff have also conducted minor building maintenance at the Railway Barracks and Town Hall.

[Refer to Photographs in Attachment A](#)

RODEO 2025

Plenty of work was put in to the preparation of this year's event:

- preparation of the camping and caravan areas,
- erecting the fencing around the licenced and arena areas
- fencing off the competitors' area with the assistance from the Dowerin Work Camp along with the bunting around the cricket wickets and other no-access areas.
- new emergency exits where installed.
- Work was also conducted on the preparation of the Arena itself.
- Firewood was distributed in IBC containers and fires were strategically placed around the venue for attendees to enjoy.

The Shire Staff along with the Dowerin Work Camp did an excellent job in the clean up and dismantling of the event and was finished and all packed away within a day.

STATUTORY ENVIRONMENT

There are no statutory environment implications in relation to this item.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are some financial implications in relation to this item and they are reflected in the report.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 1 Economy	Statement of Strategic Outcome: Local industry is sustained and can expand with critical and enabling infrastructure. The visitor economy diversifies our local economy and we enhance our community profile.
Goal No.	GOAL 1. Our transport network responds to the accessibility and connectivity needs of all
1.2	Deliver the Wheatbelt Secondary Freight Network Program
1.3	Participate in the Regional Road Group
Pillar 2 Community	Statement of Strategic Outcome: Our community is inclusive, it is a place where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.
Goal No.	GOAL 5. A safe and healthy community for all ages
5.9	Upgrade facilities and equipment at the Wyalkatchem Swimming Pool

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(110/2025) Moved: Cr Begley

Seconded: Cr Lawson Kerr

That Council receives the Works Officer's report.

CARRIED 7/0

Voted for: Cr Begley, Cr Lawson Kerr, Cr Garner, Cr Petchell, Cr Stratford, Cr Loton, Cr Dickson

Attachment A

Welcome to Wyalkatchem signs - old



Welcome to Wyalkatchem signs - new



Tennis courts at the rear of the Daycare before & after.



Slashing at Airport.



10.3. GOVERNANCE AND COMPLIANCE
10.3.1. CHIEF EXECUTIVE OFFICER'S REPORT

Applicant:	Not Applicable
Location:	Whole of District
Date:	9 September 2025
Reporting Officer:	Ian McCabe, Acting Chief Executive Officer
Disclosure of Interest:	No interest to declare
File Number:	13.05.01
Attachment Reference:	NIL

BACKGROUND

This report is prepared by the Acting CEO to inform Council and the Community about CEO activities and responsibilities, including progress against published plans and agreed performance criteria.

COMMENT

This report is for the period 18 August 2025 to 9 September 2025.

The focus in the past month has been completion of budget arrangements, re-instituting important governance mechanisms that had lapsed (audit, emergency planning, governance administration), continued development of strategic underpinnings to operational work (strategic planning) and the upcoming local government election.

There was quite a bit of activity at council with formal meetings 14 August, 21 August and 4 September, as well as an organised workshop 4 September to review components of the Strategic Community Plan. In addition, councillors engaged in forums after each meeting to receive updates.

Key Meetings 18 August 2025 to 9 September 2025

18 August at Kellerberrin, with Cr's Garner and Lawson-Kerr, regional zone meeting, West Australian Local Government Association (WALGA); Shire of Wyalkatchem information session for prospective councillors (thank you Cr's Loton and Begley for attending).

19 August: with the President Cr Owen Garner, signing of employment agreement with Mr Aldo Lamas, as Manager of Works; President, regular briefing on local government affairs.

20 August: ratepayer.

21 August: Dowerin Work Camp, liaise with camp management and other stakeholders; ordinary meeting of council (adoption of 2025/26 budget; acting CEO KPI's; aerodrome lease; policy amendment, local government holidays; request for use of airstrip; community plan amendment; WALGA AGM and Conference).

26 August: works depot to brief team on council decisions and operational matters; local government election Returning Officer, confirmation of election arrangements and data; President, regular briefing on local government affairs.

2 September, with administration officer Rebecca Heffernan, Wyalkatchem Senior Leisure Group. The group of residents provided excellent feedback on access for senior persons, the profile of council and councillors

4 September: Audit and Risk Committee (interim audit, terms of reference); with council, workshop to discuss the Strategic Community Plan 2024 – 2034; with Returning Officer, Ms Linley Dreghorn, to witness close of nominations and candidate draw for the ballot.

8 September: with acting Leading Hand Roads, representative TAFE vocational accreditation to discuss verification of competencies, traineeships, apprenticeships.

9 September: business entity regarding housing; President, regular briefing on local government affairs.

Key Activities 18 August 2025 to 9 September 2025

- Planning and arrangements for the 2025 WALGA AGM and Conference;
- Onboarding of three administration employees: two full-time (cross-functional) and one casual (governance) including induction, training and administrative – thank you, Manager of Corporate Services, Claire Trenorden;
- Wylie Weekly publications, website and social media management, other information distribution;

- Liaising with government on various matters;
- Managing election processes including preparation of electoral roll, verification and upload, editing and distribution as required; election promotion; managing nominations;
- Managing governance returns of staff and council;
- Verifying and closing out some contractual arrangements;
- Conducting quotation process for property valuations; lease negotiation
- Correspondence regarding Rail Trail grant and management;
- Preparation for and conduct of the workshop with councillors, Strategic Community Plan;
- Training records;
- Implementation of budget;
- Review of emergency management arrangements and planning for a meeting of Local Emergency Management Committee;
- Liaising with CEO Shire of Dowerin on development of various proposals
- Information management, record-keeping, removing subscriptions;
- Review of 2025/26 budget arrangements for workforce planning
- Various matters related to operations, management of staff, financial processes, workplace health and safety, community relations and governance.

STATUTORY ENVIRONMENT

Section 5.41 details the role of the (Acting) Chief Executive Officer:

5.41. Role of CEO

- (1) The CEO, as the local government's chief executive officer, is responsible for managing the local government's administration and operations.
- (2) The CEO's executive role includes the following —
 - (a) causing council decisions to be implemented;
 - (b) managing the provision of services and facilities that the council has determined the local government is to provide in the district;
 - (c) determining procedures and systems for —
 - (i) implementing the local government's policies as determined by the council; and
 - (ii) otherwise managing the local government's administration and operations;
 - (d) being responsible for the employment, management, supervision, direction and dismissal of other employees

- (subject to section 5.37(2) in relation to senior employees);
 - (e) ensuring that records and documents of the local government are properly kept for the purposes of this Act and any other written law.
- (3) The CEO is the council's principal advisor and, as such, does the following —
- (a) advises, and procures advice for, the council in relation to the local government's affairs and the performance of the local government's functions;
 - (b) ensures that the council has the information and advice it needs to make informed and timely decisions.
- (4) The CEO —
- (a) liaises with the mayor or president on the local government's affairs and the performance of the local government's functions; and
 - (b) speaks on behalf of the local government if the mayor or president agrees.
- (5) The CEO performs any other function specified or delegated by the local government or imposed under this Act or another written law as a function to be performed by the CEO.

POLICY IMPLICATIONS

There is no policy directly relevant to this report.

FINANCIAL IMPLICATIONS

There is no direct financial implication to this report. The Acting CEO seeks to add value to Council Decisions and maximise community benefit of operations and project outcomes.

RISK IMPLICATIONS

There is no direct risk implication to this report.

COMMUNITY AND STRATEGIC OBJECTIVES

All areas of the Strategic Community Plan are relevant to this report. The Acting CEO is actively examining opportunities for progress against the plan.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(111/2025) Moved: Cr Petchell Seconded: Cr Loton

That Council:

- 1. Accept the Acting Chief Executive Officer's Report as presented.***

CARRIED 7/0

Voted for: Cr Petchell, Cr Loton, Cr Garner, Cr Stratford, Cr Dickson, Cr Lawson Kerr, Cr Begley

10.3.2. DESKTOP REVIEW STRATEGIC COMMUNITY PLAN

Applicant:	Not Applicable
Location:	Whole of District
Date:	9 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	4.13.06
Attachment Reference:	NIL

BACKGROUND

The preparation of the Strategic Community Plan is a legislated requirement. The plan is prepared and issued to meet the obligation of the local government to 'plan for the future of the district' (s. 5.56 (1) of the Local Government Act 1995).

This item has been prepared to improve the Plan.

COMMENT

The Shire of Wyalkatchem 'Strategic Community Plan 2024 – 2034' was adopted by Council 17 October 2024. The Plan details Council's Vision for the District and commits to principled action and speaks to the development of the Plan. The Plan lists 56 commitments titled as priority projects under four pillars or areas of activity: Community / Economy / Environment / Civic Leadership.

The list of 56 'priority projects' could be reduced by identifying areas of activity with commonalities; some of the 56 are strategic objectives for the future of the community but others are necessarily operational obligations of the local government. Creating greater focus on fewer goals will assist the local government marshal effort and target scarce resources.

The Plan indicates regular reporting of progress will be provided and indicates what the planning and review cycle will be. The shire has not delivered regular reporting and there is a significant body of work required to develop and deliver required plans that support the Community Plan.

Regular reporting will keep the community informed; in addition, in marking progress against the Plan, the local government demonstrates transparency and accountability. This item will contribute to meeting those important commitments.

This particular document was conflated with another legislated requirement of Council, the Corporate Business Plan. In the '2024 – 2034' community document, the corporate business plan is highly summarised and lacks sufficient detail to inform Council and the Community about the cost of operations of the shire. This downplays the significant cost and complexity of some functions. A properly constructed corporate business plan will support decision making while explaining the ability to provide services and expectations around service levels.

To identify what is strategic and therefore create a strategy to achieve, while aligning with the shire's ability to deliver, it is necessary to have a somewhat concrete objective, identify resources and timeline and then integrate that broad plan into the everyday work of the shire. In this way, it is possible to calculate how do we pay for this? How do ensure this project is useful? How do we check that our community still wants this now that a price tag is attached to it? These calculations of financial viability are termed the Long-Term Financial Plan, and they flow into business planning as a 'Corporate Business Plan' (the operational plan of the shire) and each annual budget – the pricing of what the shire does and therefore the 'deficiency' required to balance the budget by the collection of rates.

This item attempts to clarify the objectives of the Plan. In the first instance it will remove references to the Corporate Business Plan – that document will be created and addressed in a separate item at a future time.

Secondly, there are items in the nature of 'business as usual' or are required by legislation, and operational plans will be made for their delivery with planning and reporting associated with the Corporate Business Plan.

Among the many items remaining, some will have great interest to the community. However, not all of these can be delivered. The local government has limited resources, a small staff, a small rates base and a low level of access to external funding. In addition, it's accepted that community assets (whether owned by the shire or in private hands) are generally aged with low levels of utilisation.

It is prudent to identify where the focus should lie and how best to leverage the resources available to maximise community benefit.

A council workshop held 4 September examined elements of the current Community Plan to do just this. Council's Vision was discussed:

A **well serviced** and **growing community**; where **quality of life, opportunity** and a strong sense of **belonging** is important.'

The following themes came from this discussion:

Local Government PURPOSE inferred by themes in the above:

Promoting Connectedness
Improving the Quality of Life
Creating an Environment of Opportunity

The second major part of the workshop examined many of the projects listed in the Community Plan. The councillors independently completed worksheets to identify priority and resource demand. As a group, the council identified the following as High Priority:

2.2 Develop land and housing development opportunities in partnership with the private sector and all tiers of government.

2.3 Develop and implement and infrastructure plan to maintain, improve and expand shire housing stock within the term of this Strategic Community Plan 2024 – 2034.

*5.1 Continue to collaborate to ensure local access to GP services by maintaining the medical centre. **Recommendation:** re-phrase this to more clearly state collaboration, services and the medical centre are each important to ensuring local access to GP and other visiting primary and allied health services.*

5.2 Assist visiting primary and allied health services by providing facilities.

Recommendation: The re-wording of 5.1 will mean this can be deleted.

5.6 Increase the supply of quality independent living units in partnership with NEWROC, Wyalkatchem Senior Citizens Homes Trust and CEACA and all tiers of government.

In addition, the following are either legislated (required) plans or are informing strategies to the required plans:

11.1 Demonstrated progress and reporting (against strategic plan)

11.2 Workforce Plan

11.3 Long Term Financial Plan (and) transparent financial management

11.4 (Ongoing) asset management planning

The preparation of each of the above, 11.1 to 11.4, is necessary to providing sufficient evidence and information for Council and the community to be informed and make evidence-based decisions.

That discussion inferred some themes for local government focus:

Local Government FOCUS inferred by themes in the above:

Contributes to an increase in housing diversity and numbers.

Ensuring access to diverse, quality health services

Actively prepares and publishes informative plans.

A discussion of other 'priority projects' within the Plan then occurred; each of these has recommendations for investigation, review and clarification. This process will examine opportunities to promote a project, remove a project, connect to community, encourage community feedback, engage councillors in further work and generally gather evidence across much of the listed projects.

It is a goal of this process to prepare status reporting to establish the status of the Plan and then mark progress against the Plan, in readiness for a formal review in 2026. This will enable the local government to prepare better plans, prepare council briefings and agenda items in readiness for the budget review in March 2026 and the subsequent budget for 2026/27.

STATUTORY ENVIRONMENT

Local Government Act 1995, s. 5.56; r. 19C Local Government (Administration) Regulations 1996.

POLICY IMPLICATIONS

There is no directly relevant policy to preparing and reporting the Strategic Community Plan.

There is a relationship between all areas of activity to the delivery of services to our community. Policy 1.8 *Strategic Asset Management* emphasises the role of shire assets in delivering services; this policy requires a forward-looking view to position the shire to deliver services into the future.

All section 2 of the policy manual (*Finance*) is relevant to planning, investing, service delivery and reporting; as are many within section 3, *Risk Management*; section 5. *Staff Policies* in the development of a productive and resilient team; section 7. *Works and Services*, in promoting effective and efficient service delivery; 8. *Parks and Landscaping*; 9. *Community – Services and Facilities*; and 11. *Town Planning*, encouraging investment while ensuring amenity.

FINANCIAL IMPLICATIONS

The Shire of Wyalkatchem 2025/26 financial budget includes \$1.6 million rates revenue and \$7.0 million expenditure. Most revenue is externally provided in the form of grants. The proper stewardship of these scarce resources requires the local government have well developed governance and financial systems. This includes internal and external audit.

Additionally, to ensure evidenced based decision making for the efficient and effective use of all resources, that delivers now while investing for future capability and capacity of the local government and district, the Shire of Wyalkatchem requires integrated planning mechanisms that provides information that is timely, evidence based, transparent and equitable. Information is a pivotal resource.

Without information, waste can manifest, service failures will occur, and community objectives will not be met.

RISK IMPLICATIONS

Risk is the effect of uncertainty on meeting business objectives. Quality, well-constructed plans lower uncertainty in decision-making. This purpose of this item is to reduce uncertainty and improve the achievement of objectives.

COMMUNITY AND STRATEGIC OBJECTIVES

This item addresses all objectives within the Shire of Wyalkatchem Strategic Community Plan 2024 – 2034.

VOTING REQUIREMENT

Absolute Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(112/2025) Moved: Cr Dickson Seconded: Cr Begley

That Council:

- 1. Approve the amendment of the Strategic Community Plan 2024 – 2034 by removing references to the Corporate Business Plan; and,***
- 2. Request the administration prepare a dedicated Corporate Business Plan for presentation to the December ordinary meeting of Council and draft other informing strategies as resources allow; and,***

- 3. Request administration allocates a status and priority criteria to all 'priority projects', as listed in the Strategic Community Plan, nominating target dates where relevant, change their designation to planned outcomes, and prepare regular reporting for the information of council and the community; and,**
- 4. Request the Acting CEO to initiate public notice for feedback on the current plan, status reporting and service satisfaction, making this available to council for workshop and development of an agenda item.**

CARRIED 7/0

**Voted for: Cr Dickson, Cr Begley, Cr Garner, Cr Petchell, Cr Stratford, Cr Loton, Cr Lawson
Kerr**

10.3.3. POLICY AMENDMENT

Applicant:	Not Applicable
Location:	Not Applicable
Date:	10 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose (interest in common)
File Number:	4.14.1 Policy Manual
Attachment Reference:	1. Policy '5.10 Christmas / New Year Closure of Council Facilities'.

BACKGROUND

Policy 5.10 Christmas / New Year Closure of Council Facilities is designed to ensure the health and well-being of employees at a time of year when connectedness is important. The current policy requires amendment to remove an error.

COMMENT

The Christmas / New Year shutdown coincides with a period of public holidays and seasonal slowdown. It is advantageous for local government employees to access leave at a time when business demands are slowing. This is an important health and well-being initiative.

The current policy specifies that the shutdown of the 'shire administration and works depot be for ten (10) business days' over this period. This is not the usual practice and would result in an extended break; it is usual that the shutdown approximates ten calendar days, inclusive of public holidays and a local government holiday and may include a rostered day off and / or annual leave as it relates to individual employees.

For 2025/26, the current policy wording would see the business re-open Wednesday 7 January 2026, rather than 5 January 2026 as advised elsewhere.

The re-wording will align with usual operational practice and does not preclude employees from accessing approved leave, nor prevent a different period being applied.

STATUTORY ENVIRONMENT

There is no direct statutory implication.

POLICY IMPLICATIONS

Policy 5.10 (as amended), 'Christmas / New Year Closure of Council Facilities'.

FINANCIAL IMPLICATIONS

There is no financial implication to this item.

RISK IMPLICATIONS

Risk is the effect of uncertainty on meeting business objectives. This item provides for reduced uncertainty by setting business objectives and making them known.

COMMUNITY AND STRATEGIC OBJECTIVES

This item applies across all areas of local government activity.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(113/2025) Moved: Cr Petchell Seconded: Cr Lawson Kerr

That Council:

- 1. Approve the amendment of policy 5.10 'Christmas / New Year Closure of Council Facilities', removing the phrase 'for a total of ten (10) business days' from the Policy section.**

CARRIED 7/0

Voted for: Cr Petchell, CR Lawson Kerr, Cr Garner, Cr Stratford, Cr Loton, Cr Dickson, Cr Begley

10.3.4. SETTING OF MEETING DATES

Applicant:	Not Applicable
Location:	Not Applicable
Date:	10 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose (interest in common)
File Number:	13.05
Attachment Reference:	No Attachment.

BACKGROUND

Regulation 12 Local Government (Administration) Regulations 1996 requires the publication of meeting details before the beginning of the year in which meetings are to be held.

COMMENT

Regulation 12 Local Government (Administration) Regulations 1996 requires the publication of meeting details before the beginning of the year in which meetings are to be held. This is to comply with s.5.25 (1) (g) of the Local Government Act 1995.

More than a compliance exercise, the setting and publication of meeting dates and arrangements allows for good planning and good governance. It also allows for maximising community participation in local government, openness and transparency about local government activities and the effective use of limited resources.

This item addresses a number of matters; it will confirm the date for the meeting of the Audit, Risk and Improvement Committee to accept the Annual Report; it will advise council of the planned Christmas / New Year shutdown for 2025/26; it will set a date for the Annual Electors meeting to accept the 2024/25 Annual Report; it will set the meeting dates for the ordinary meetings of council in 2026; and it will set the meeting dates of the Audit, Risk and Improvement Committee for 2026.

In respect of the Annual Electors' meeting, the Annual Report will be presented at the Audit, Risk and Improvement Committee meeting of 18 December 2025; and subsequently at the ordinary meeting of 18 December 2025. It is a requirement of s. 5.27 (2) Local Government Act 1995 that 'a general meeting (of electors)...be held not more than 56 days after the local government accepts the annual report for the previous financial year' (s. 5.27 (3) Local Government Act 1995). Should

the Annual Report be accepted on 18 December 2025, the annual electors meeting must therefore occur no later than Thursday 12 February 2026 (the 18 December is an excluded day, refer s. 61 (1) (b), Interpretations Act 1984).

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 5 Council Meetings, committees and their meetings and electors' meetings; Local Government (Administration) Regulations 1996, Part 3 Electors' Meetings; Interpretations Act 1984, Part VIII Provisions Regarding Time and Distance.

POLICY IMPLICATIONS

Policy 5.10 (as amended), 'Christmas / New Year Closure of Council Facilities'; policy 6.1 Ordinary council meetings dates.

FINANCIAL IMPLICATIONS

There is no financial implication to this item.

RISK IMPLICATIONS

Risk is the effect of uncertainty on meeting business objectives. This item provides for reduced uncertainty by setting business objectives and making them known.

COMMUNITY AND STRATEGIC OBJECTIVES

This item applies across all areas of local government activity.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(114/2025) Moved: Cr Petchell Seconded: Cr Stratford

That Council:

- 1. Confirm that the Audit, Risk and Improvement Committee will meet at 3.30pm Thursday 18 December 2025; and,***
- 2. Be advised that the Acting CEO has set the dates for Christmas / New Year shutdown, from 2pm Friday 19 December 2025, re-commencing ordinary hours of business, Monday 5 January 2026; and,***
- 3. Set the date and time for the Annual Electors' general meeting as 6:00pm Thursday 12 February 2026; and,***

- 4. Set the date and times for ordinary meetings in calendar year 2026 as the third Thursday of each month, except January, when no meeting shall occur, with all meetings commencing at 4:00pm; and,**
- 5. Set the date and times for meetings of the Audit, Risk and Improvement Committee, calendar year 2026, as Thursday 19 March; Thursday 18 June; Thursday 17 September; and Thursday 17 December, with all meetings commencing at 3:00pm; and,**
- 6. Be advised that all meetings take place in Council Chambers, corner Flint St and Honour Avenue Wyalkatchem; and,**
- 7. Request the Acting CEO provide local public notice of the above meetings and arrangements.**

CARRIED 7/0

Voted for: Cr Petchell, Cr Stratford, Cr Garner, Cr Loton, Cr Dickson, Cr Lawson Kerr, Cr Begley

10.3.5. TERMS OF REFERENCE AUDIT AND RISK

Applicant:	Audit and Risk Committee
Location:	Not Applicable
Date:	9 September 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	13.05 / Audit
Attachment Reference:	1. Charter and Terms of Reference, Audit and Risk Management Committee (2019) 2. Fact sheet: Reforms to governance and committees

BACKGROUND

The Audit and Risk Committee is a legislated requirement and comprises all members of council. The Charter and Terms of Reference provide guidance to the committee on objectives, conduct, membership and function. The Charter and Terms of Reference include some errors, and legislative references are out of date. The committee has requested the document be updated to reflect current legislation.

COMMENT

The Audit Committee of the Shire of Wyalkatchem is established under s. 7.1A of the Local Government Act 1995 and has specific obligations under the Local Government (Audit) Regulations 1996 for the conduct of the audit and receiving the audit report.

The audit report and the annual report are primary tools in the oversight of the financial affairs of the local government. As such they provide assurance to the community about the management of the local government and its ability to deliver good governance and services. The Compliance Audit Return is a case in point (r. 13, 14, 15).

The state government has been undertaking significant reform of the local government sector and its governing legislation for the past decade. The Local Government Amendment (Auditing) Act 2017 made the state Office of Auditor General (OAG) responsible for local government audit, effectively appointing the OAG as auditor for the local government (the Shire of Wyalkatchem).

The OAG appoints a person within their office or a qualified auditor with an external firm to conduct the audit of the local government.

In the current year the audit partner is Anthony Macri of Macri Partners; the audit manager is Suren Herathmudalige (from Macri); and the representative of the Auditor General is Suraj Karki. An audit plan has been presented to the audit committee and can be seen in the minutes of the committee meeting 4 September 2025.

An important aspect of OAG oversight to the audit function is performance audits. Distinct from financial audit, these allow for the examination of process and compliance, thereby reducing risk and improving process. The OAG has examined specific functional areas that may be identified as having heightened risk for the sector, such as cyber-security.

Among the responsibilities of the Audit and Risk Committee is to meet with the auditor, to receive reports, to liaise with the CEO on responses and actions advise council on any reviews.

To effectively perform these functions, the committee must meet on a regular basis and generally be open to the public, publishing agendas and minutes. To guide the committee in its conduct of meetings and its business, the Charter and Terms of Reference must reflect contemporary requirements.

This item will amend the Charter and Terms of Reference to remove errors, update references to the Community Plan and align with legislative requirements.

Audit, Risk and Improvement Committees.

The Local Government Amendment Act 2024 includes a number of changes for audit, though not yet proclaimed. A particular change is the **requirement** for an independent person as presiding member. The committee **must** appoint an independent person as deputy member who **must** succeed the presiding member when they are unavailable. This means at least two persons on the committee must be independent, not a councillor and not a member of staff.

For the information of council, independent presiding members or committee members is now common in the local government sector. Examples include City of Kalgoorlie-Boulder, Shire of Mingenew, Shire of York, City of Karratha, Shire of Wickelpin, City of Stirling, City of Busselton, Shire of Wandering, Shire of Toodyay, Shire of Dowerin, etcetera.

This item proposes Expressions of Interest to be independent members of the committee.

Another provision is that small council **may share a committee**.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 7 Audit; Local Government (Audit) Regulations 1996; Local Government Amendment (Auditing) Act 2017; Local Government Amendment Act 2024; Local Government Amendment Act 2024, Commencement Proclamation 2025; Auditor General Act 2006.

POLICY IMPLICATIONS

There is no directly relevant policy to this item. However, there are many references to audit or the audit committee in the policy manual, particularly in the conduct of operational practice.

FINANCIAL IMPLICATIONS

It is highly likely there will be a need to allocate funds to pay meeting fees to independent members of this committee. There is no allocation in the 2025/26 budget.

RISK IMPLICATIONS

Risk is the effect of uncertainty on meeting business objectives. The audit and risk committee has an important role in reducing uncertainty and improving the compliance, effectiveness and efficiency of the local government.

COMMUNITY AND STRATEGIC OBJECTIVES

Audit, risk and improvement will apply across all areas of local government activity. In particular, the civic leadership goals of the '*Strategic Community Plan 2024 – 2034*' require a high standard of governance (11.1 to 11.5 refers).

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION/COUNCIL RESOLUTION:

(115/2025) Moved: Cr Dickson Seconded: Cr Begley

That Council:

- 1. Re-name the Audit and Risk Committee to the Audit, Risk and Improvement Committee; and,***
- 2. Request the Acting CEO to re-draft the Charter and Terms of Reference to the committee, amending errors and community plan references, for presentation within an agenda item to Council; and,***

- 3. Request the Acting CEO seek Expressions of Interest from suitably qualified persons to be an independent person as presiding member, deputy presiding member or committee member with commencement in 2026; and,**
- 4. Request the Acting CEO provide council with advice on the structure of the committee, including independent persons on the committee and other relevant matters.**

CARRIED 7/0

**Voted for: Cr Dickson, Cr Begley, Cr Garner, Cr Petchell, Cr Stratford, Cr Loton, Cr Lawson
Kerr**

10.4. PLANNING AND BUILDING

NIL

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

NIL

12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

NIL

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

NIL

14. MATTERS BEHIND CLOSED DOORS

NIL

15. CLOSURE OF THE MEETING

There being no other business to attend to, Presiding Member Cr Garner closed the meeting at 4:26pm.

7.2. Receipt of Minutes

7.2.1. Audit and Risk Management Committee Meeting – 4 September 2025

Minutes of the Shire of Wyalkatchem Audit and Risk Management Committee Meeting held on Thursday 4 September 2025. (Attachment 7.2.1)

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION:

That the minutes of the Audit and Risk Management Committee Meeting held on Thursday 4 September 2025 (Attachment 7.2.1) be received by Council.

8. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Shire of

Wyalkatchem



Audit and Risk Committee
Thursday 4 September 2025

Minutes

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1 OFFICIAL OPENING

The Presiding Member Deputy President Cr Christy Petchell declared the meeting open at 2.03pm.

2 ATTENDANCE

Cr's Petchell, Dickson, Lawson Kerr, Loton, Stratford, Begley and Garner.
Two members of the public, Mr Q. Davies and Ms S. Wemm.

3 APOLOGIES AND LEAVE OF ABSENCE

NIL

4 DISCLOSURE OF INTEREST

NIL

5 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

NIL

6 PUBLIC QUESTION TIME

Ms Wemm had a general question about audit risk items outstanding for more than one audit period; and specific query re \$16,000 expenditure mentioned at '3. Quotations' in the attachment to the interim audit. At that point in time, the CEO requested that he answer the questions during the meeting as each risk item would be addressed when the interim audit report was considered. Ms Wemm agreed.

During delivery of report 9.2 Interim Audit, the following response was provided to Council; Ms Wemm was asked if that answered her question (positive response).

There is a management comment against each item stating what the response is / will be, who is accountable and what timeline is applicable. The acting CEO will investigate each of the auditor's notations and recommendations and make necessary procedural change. In addition to addressing Ms Wemm's inquiries, and for the information of the committee and the public, the acting CEO provides the following additional assurances:

*Item 1. **Daily takings reconciliation.** No additional notation.*

*Item 2. **Investment of surplus funds.** The acting CEO has documented the procedure and added internal control measures September 2025.*

*Item 3. **Quotations.** A form aligning with the purchasing policy will be prepared September 2025.*

Ms Wemm's specific query related to the auditor's note that one transaction for \$16,000 did not have quotations completed, the enquiry being what did this pertain to. The acting CEO understands this related to the purchase of furniture specified by the independent contractor providing medical services (general practitioner). The acting CEO is unable to comment on the quotation or approval but did state contracts might control the expenditure; foresight would include items in budgets; and purchasing is still subject to policy and procedure.

*Item 4. **Purchasing.** The Manager of Corporate Services provided an example where post-purchase preparation of a purchase order might occur (purchase of a part to address unforeseen and unplanned repair, return to office, preparation of purchase order – timing issue).*

The two material incidents of purchase and delayed preparation of a purchase order that were detailed by the auditor involved Office of Auditor General and CEACA; in part this is process and in part human error. The acting CEO has notified parties to direct accounts to the appropriate address to avert delay.

The acting CEO assured the committee that the number of persons with purchasing authority and their level of authority is appropriate.

*Item 5. **Outstanding receivables.** Recommendation to write off is accepted and is scheduled for the attention of council.*

*Item 6. **Outdated policies.** The CEO at the time of the interim audit had commenced a review of policies. This process is continuing, and an officer is editing the manual for completeness and currency.*

*Item 7. **Disaster Management Plan (IT).** Updated by the former CEO in April 2025; this will be reviewed by the acting CEO.*

*Item 8. **Credit Notes.** A form has been created and all credit notes have always been subject to two officer review.*

*Item 9. **Superannuation contributions.** No additional notation.*

*Item 10. **Tenders.** No additional notation.*

7 PRESENTATIONS AND SUBMISSIONS

NIL

8 CONFIRMATION AND RECEIPT OF MINUTES

8.1 AUDIT AND RISK COMMITTEE 27 February 2025

Date of report:	28 August 2025
Reporting Officer:	Ian McCabe Acting CEO
Disclosure of interest:	No interest to disclose
File Reference:	12.2.3
Attachment:	1. Minutes Audit and Risk Committee 27 February 2025.

OFFICER RECOMMENDATION

(02/2025) Moved: Cr Garner

Seconded: Cr Begley

That the Committee:

Confirm the minutes of the meeting of the Audit and Risk Committee of 27 February 2025 as a true and accurate record.

CARRIED 7 / 0

Voted For: Cr's Petchell, Dickson, Lawson-Kerr, Loton, Stratford, Begley, Garner.



Shire of Wyalkatchem Audit and Risk Committee (ARC)
held on Thursday 27 February 2025,
commencing at 3.44pm in the Council Chambers,
Honour Avenue, Wyalkatchem

Regulation 16 of the *Local Government (Audit) Regulations 1996* sets out the following functions of an audit committee —

- (a) *to guide and assist the local government in carrying out —*
 - (i) *its functions under Part 6 of the Act; and*
 - (ii) *its functions relating to other audits and other matters related to financial management;*
- (b) *to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (c) *to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —*
 - (i) *report to the council the results of that review; and*
 - (ii) *give a copy of the CEO's report to the council;*
- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*
 - (i) *regulation 17(1); and*
 - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government —*
 - (i) *is required to take by section 7.12A(3); and*
 - (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*

- (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
- (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law.*

Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence “*Unconfirmed*” until the following Audit and Risk Management Meeting where the minutes are to be confirmed subject to any amendments.

The “*Confirmed*” Minutes are then signed off by the Presiding Member.

Unconfirmed Minutes

This Agenda was approved for distribution on 13 March 2025.

Sabine Taylor
Chief Executive Officer
Shire of Wyalkatchem

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1. DECLARATION OF OPENING

Cr Petchell declared the meeting open at 3:44pm.

2. PUBLIC QUESTION TIME

Public question time opened at 3:44pm

There were no questions from the public.

Public question time closed at 3:44pm

3. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE

Cr. Christy Petchell	Chair
Cr. Justin Begley	Deputy Chair
Cr. Owen Garner	Shire President
Cr. Tracy Dickson	
Cr. Christopher Loton	
Cr. Rod Lawson-Kerr	

3.1. Apologies

Cr. Mischa Stratford

4. DECLARATIONS OF INTEREST

Nil

5. ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS

Nil

6. MATTERS REQUIRING A COMMITTEE DECISION

6.1. CORPORATE SERVICES REPORTS

Nil

6.2. RISK MANAGEMENT

6.2.1. COMPLIANCE AUDIT RETURN 2024

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	20 February 2025
Reporting Officer:	Claire Trenorden, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.19.01
Attachment Reference:	Attachment 6.2.1.1 – 2024 Compliance Audit Return (CAR) Attachment 6.2.1.2 – 2024 CAR Action Plan

BACKGROUND

Western Australian local governments are required to complete an annual Compliance Audit Return (CAR) in accordance with the provisions of the *Local Government (Audit) Regulations 1996*. The CAR must be submitted to the Department of Local Government, Sport and Cultural Industries (Department).

The period examined by this audit is 1 January to 31 December 2024.

The completed return is required to be:

- Reviewed by the Audit Risk Management Committee
- Considered and adopted by Council
- Certified by the President and CEO following Council adoption
- Submitted together with a copy of the Council Minutes to the Department.

The report assists the Shire of Wyalkatchem to monitor legislative compliance by examining a range of prescribed requirements under Regulation 13.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996 section 14 – Compliance Audits by Local Governments.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

This matter promotes the following Strategic Community Plan goal.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION

(01/2025) Moved: Cr Garner

Seconded: Cr Begley

That the Audit and Risk Committee:

1. *Receives the 2024 Compliance Audit Return for the period 1 January 2024 to 31 December 2024 as per attachment 6.2.1.*
2. *Notes the areas of non-compliance within the 2024 Compliance Audit Return and anticipates receiving the 2024 Compliance Audit Return Management Action Plan.*
3. *Recommends that Council:*
 - i. *Adopts the 2024 Compliance Audit Return for the period 1 January 2024 to 31 December 2024.*
 - ii. *Notes the areas of non-compliance within the 2024 Compliance Audit Return and anticipates receiving the 2024 Compliance Audit Return Management Action Plan.*
 - iii. *Submit a certified copy of the 2024 Compliance Audit Return to the Director General of the Department of Local Government, Sport and Cultural Industries.*

CARRIED 6/0

7. CLOSURE OF THE MEETING

There being no further business to discuss, the Chairperson closed the meeting at 3:47pm.

9 REPORTS

The Voting Requirement of all Committee items is simple majority.

9.1 TERMS OF REFERENCE

Date of report:	28 August 2025
Reporting Officer:	Ian McCabe Acting CEO
Disclosure of interest:	No interest to disclose
File Reference:	12.2.3
Attachment:	2. Terms of Reference 2019

SUMMARY

The Terms of Reference require updating. This report is to recognise that and affirm compliance with relevant legislation.

BACKGROUND

The Terms of Reference is Council's guidance to the Committee. The document makes reference to relevant legislation, lists responsibilities and addresses meeting arrangements. The Terms of Reference require updating to correct legislative and Strategic Community Plan references, as well as anticipate changes under local government reform.

COMMENT

The Terms of Reference incorrectly refer to the Local Government (Auditing) Act 2017, when amendments are now included in the Local Government Act 1995. These and other typographical or incorrect legislative clauses require amendment.

In addition, the Local Government Amendment Act 2024 anticipates further change to audit and this committee, with the installation of independent chairs. It would be prudent for Council to consider the issue of independent members and review the current Terms of Reference.

The current Terms of Reference also makes reference to a Strategic Community Plan Objective which has been re-drafted and amended in updated plans.

The Officer's Recommendation has been prepared to acknowledge legislative obligation by the Committee, recognise change in regulation and request Council to review the Terms of Reference and do other things to assist the Committee.

STATUTORY ENVIRONMENT

Local Government Act 1995; Local Government Amendment Act 2024; Local Government (Audit) Regulations 1996.

POLICY IMPLICATIONS

The Register of Policies makes many references to the Audit and Risk Committee and the conduct of local government meetings, including this Committee meeting.

FINANCIAL IMPLICATIONS

There are no direct financial implications to this item.

RISK IMPLICATIONS

There are no direct risk implications to this item. This decision will ensure all stakeholders are aware of the legislative standing of this committee. Council will be advised by this decision to ensure future compliance.

STRATEGIC AND COMMUNITY IMPLICATIONS

This decision will correctly align the Terms of Reference with the Strategic Community Plan.

OFFICER RECOMMENDATION

(03/2025) Moved: Cr Loton

Seconded: Cr Lawson-Kerr

That the Committee:

1. Request that Council and the Chief Executive Officer review the Terms of Reference for the Audit and Risk Committee, updating legislative and Community Plan references.
2. That Council with the support of the CEO consider expressions of interest from prospective independent members of this committee and their engagement conditions.

CARRIED 7 / 0

Voted For: Cr's Petchell, Dickson, Lawson-Kerr, Loton, Stratford, Begley, Garner.



Audit and Risk Management Committee Charter and Terms of Reference

This charter document defines the membership, authority, purpose, operational guidelines, responsibilities and resources of the Shire of Wyalkatchem Audit and Risk Management Committee, established by Council pursuant to Division A1, Section 7.1A of the *Local Government Act 1995* (the Act) and the *Local Government (Audit) Regulations 1996* and *Local Government Amendment (Auditing) Act 2017* (the Regulations)

1. NAME

The name of the Committee shall be the Shire of Wyalkatchem Audit and Risk Management Committee, hereinafter referred to in its abbreviated form as the Committee.

2. ESTABLISHMENT

The Committee is established pursuant to Section 7.1(A) of the Act.

3. DISTRICT

The Committee shall operate with the local government boundaries of the Shire of Wyalkatchem.

4. GUIDING PRINCIPLES

This Committee is established with the guiding principles in accordance with Division 1, Section 7.1A of the *Local Government Act 1995*, the *Local Government (Audit) Regulations 1996* the *Local Government (Financial Management) Regulations 1996* and the *Local Government Amendment (Auditing) Act 2017*.

5. OBJECTIVES

The primary objective of the Audit and Risk Management Committee is to accept responsibilities for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire of Wyalkatchem (the Shire) in managing its financial affairs.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Shire's affairs, determining the Shire's policies and overseeing the allocation of its finance and resources. The Committee will ensure openness in the Shire's financial reporting and will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- the enhancement of the credibility and objectivity of internal and external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the coordination of the internal audit function with the external audit; and
- the provision of an effective means of communication between the external auditor, internal auditor, the CEO and the Council.

6. DUTIES AND RESPONSIBILITIES

The duties and responsibilities of the Committee will be –

- a) Provide guidance and assistance to Council as to carrying out the functions of the local government in relation to auditors;
- b) Meet with the auditor once in a year to provide a report to Council on the matters discussed and outcome of these discussions;
- c) 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 act; and
 - Ensure that audits are conducted successfully and expeditiously;
- d) Examine the reports of the auditor after receiving a report from the CEO on the matters to –
 - Determine if any matters raised require action to be taken by the Shire; and
 - Ensure that appropriate action is taken in respect of those matters;
- e) 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;
- f) Review the scope of the audit plan and program and its effectiveness;
- g) Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO;
- h) Review the level of resources allocated to internal audit and the scope of its authority;
- i) Review reports of internal audits and by monitoring the implementation of recommendations made by the audit and reviewing the extent to which Council and management reacts to matters raised;
- j) Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;

- a) Monitor the risk exposure of the Shire by determining if management has appropriate risk management processes and adequate management information systems.
- b) Review the CEO's report on the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report the results or their consideration of that review to Council;
- c) Monitor the progress of any major lawsuits facing the Council/Shire;
- d) Monitor ethical standards and related party transactions by determining whether the systems of control are adequate and appropriate;
- e) Review issues relating to national competition policy, financial report by Shire business units and comparative performance indicators;
- f) Review the Shire'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 finance report (if any) arising from the audit process;
 - Compliance with accounting standards and other reporting requirements; and
 - Significant variance from prior years.
- g) Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual report is signed;
- h) Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's term of reference;
- i) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's term of reference following authorisation from Council;
- j) Review the annual Compliance Audit Return and report to the Council the results of that review

7. MEMBERSHIP

Membership of the Committee will be appointed by absolute majority decision of Council and can include non-elected members, must include at least 3 Councilors and Councilors must comprise the majority of the Committee.

Neither the Chief Executive Officer nor any other employee of the Local Government can be a member of the Committee.

Membership of the Committee will comprise a total of 7 members consisting of;
7 x Councilors

8. MEETINGS

8.1. Annual General Meeting

Nil

8.2. Committee Meetings

The Audit and Risk Committee shall meet at least once every three months. A schedule of meetings will be developed and agreed to by the members. As a guide, meetings will be arranged to coincide with Council reporting deadlines, for example, in February / March to discuss the Statutory Compliance Return and in October to receive and authorise the draft annual report including the financial statements prior to its submission to the Minister. Additional meetings will be scheduled on an as needed basis.

8.3. Quorum

The Quorum for any meeting of the Committee is at least 50% of the number of member positions prescribed on the Committee, whether vacant or not, which equates to four (4) members being present to constitute a quorum.

8.4. Voting

Shall be in accordance with Sections 5.201 and 7.1C of the Act, with all members of the Committee entitled and required to vote (subject to financial and proximity interest provisions of the Act).

8.5. Minutes

Shall be in accordance with the Act, Section 5.22.

8.6. Presiding Person

The members will elect the Presiding Person and if required, Deputy of the Committee pursuant to the Act, Section 5.12.

8.7. Who acts if no presiding member?

Shall be in accordance with the Act, Section 5.14

8.8. Meetings

Meetings are open to the public pursuant to section 5.23 of the Act as the Committee has delegated power or duty.

8.9. Public Question Time

Public Question Time shall be held in accordance with the section 5.24 of the Act and Regulations 5, 6 and 7 of the Local Government (Administration) Regulations 1996.

8.10. Members Conduct

Members of the Committee are bound by the:

- Provision of Section 5.65 of the Local Government Act 1995;
- Shire of Wyalkatchem Standing Orders Local Laws 1999;
- Shire of Wyalkatchem Code of Conduct (amended from time to time);
- Local Government (Rules of Conduct) Regulations 2007 (Elected Members only): and Clause 34C of the Local Government (Administration) Regulations 1996;

With respect to their conduct and duty of disclosures of financial, proximity or impartiality interests, to the extent stated, dependent upon whether they are a Councillor, Employee or Local Government or a Community Member (community members are not bound to declare impartiality interest, unlike Councillors and Employees of Local Government nor are they bound by the Rules of Conduct Legislation).

8.11. Secretary

The Governance Executive Officer or that Officer's nominee will fulfil the role of non-voting secretary who will be responsible for preparation and distribution of agendas and minutes.

8.12. Meeting Attendance Fees

Nil.

8.13. Reporting

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision making by Council in relation to the legislative functions and duties of local government that have not been delegated to the CEO.

Decisions of the Committee are to be made by simple majority.

Reports and recommendations of each Committee meeting requiring a resolution of Council shall be presented to the next ordinary meeting of Council or the first ordinary meeting of Council practicable.

9. DELEGATED AUTHORITY TO THE COMMITTEE

Delegation No 1.1.1

FUNCTION

1. Authority to meet with the Shire's Auditor at least once every year on behalf of Council [s7.12A(2)].
2. Authority to:
 - a. Examine the report of the Auditor and determine matters that require action to be taken by the Shire of Wyalkatchem; and
 - b. Ensure that appropriate action is taken in respect to these matters {s.7.12A(3)}.
3. Authority to prepare a report on any actions under s7.12A (3) in respect of an audit conducted in respect of a financial year for Council's endorsement, prior to sending the report to the Minister [s.7.12A(4)].

CONDITIONS

Nil

RECORD KEEPING

Audit and Risk Management Committee Minutes shall record and identify each decision made under this delegation in accordance with the requirements of Administration Regulation 19.

10. STRATEGIC ALIGNMENT

The specific tasks and actions undertaken by this committee will assist the Shire of Wyalkatchem in achieving the following aspirations and objectives as contained within the Strategic Community Plan.

Objective: A well-managed and effective Council organisation

Outcome No.	Outcome	Action No.	Actions
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures
		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk
		5.1.3	Deliver open and transparent Council decision-making and reporting
		5.1.4	Implement systems and processes to enhance organisational capability

9.2 INTERIM AUDIT

Date of report:	28 August 2025
Reporting Officer:	Ian McCabe Acting CEO
Disclosure of interest:	No interest to disclose
File Reference:	12.2.3
Attachment:	<ol style="list-style-type: none">1. External Audit Plan2. Letter dated 7 July 2025, providing Interim Audit Results for the year ended 30 June 2025 (as an 11-page Attachment)

SUMMARY

The Financial Audit is completed in two phases: planning and control evaluation (Interim Audit Phase); and Substantive Testing and Completion (Final Audit Phase). This report refers to the Interim Audit Results for the year ended 30 June 2025.

BACKGROUND

The Office of the Auditor General (OAG) is responsible for the conduct of the financial audit and has contracted Macri Partners to provide independent audit of the financial report to enable the OAG to express an opinion to Council on that report.

COMMENT

The Auditor has completed the interim audit. The Auditor noted ten (10) items of moderate risk as management control issues. The Auditor states in the Index of Findings at page 1 of the Attachment that none of these findings has a potential impact on the audit opinion.

The then Chief Executive Officer and the Corporate Services Manager made 'Management Comment' on each of these items.

STATUTORY ENVIRONMENT

Local Government Act 1995; Local Government (Audit) Regulations 1996.

POLICY IMPLICATIONS

There is no direct policy implication to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications to this item. However, internal control is an important element of financial management and ensuring confidence in reporting and budgeting.

RISK IMPLICATIONS

The Auditor is raising matters of internal control. Risk associated with internal control is mitigated by a systemic (whole of business) approach.

STRATEGIC AND COMMUNITY IMPLICATIONS

There is no direct implication for strategy or community in this item.

OFFICER RECOMMENDATION

(04/2025) Moved: Cr Stratford

Seconded: Cr Dickson

That the Committee:

1. Receive the Interim Audit Results for the year ended 30 June 2025.

Voted For: Cr's Petchell, Dickson, Lawson-Kerr, Loton, Stratford, Begley, Garner.



Shire of Wyalkatchem

External Audit Plan For the Year Ending 30 June 2025

6 March 2025

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1. Purpose of the Audit

The purpose of this audit plan is to summarise our external audit approach in relation to the statutory audit of the Shire of Wyalkatchem for the financial year ending 30 June 2025.

Our Audit Plan has been prepared to inform the management and the Audit Committee of Shire of Wyalkatchem about our responsibilities as external auditors and how we plan to discharge them.

The plan focuses on:

- Documenting our audit approach, including:
 - audit process;
 - approach to auditing key financial statement risk issues; and
 - completion;
- Presenting our audit engagement team;
- Highlighting relevant independence and governance matters;
- Providing a preliminary assessment of timing;

Our audit approach is focused on assessing and responding to the risk of misstatement in the financial report.

We are committed to audit quality and the requirements of independence based on Office of the Auditor General's, Macri Partners' and the accounting profession's strict rules and policies. We have made our initial assessment of potential threats to independence and have adopted appropriately robust safeguards to address those risks and protect independence.

2. Scope of the Audit

We have been contracted by the Office of the Auditor General to conduct an independent audit of the financial report in order to enable the Auditor General to express an opinion on the financial report to the Council of the Shire of Wyalkatchem.

Our audit will be conducted in accordance with Australian Auditing Standards with the objective of reducing the level of material misstatement in the financial report to an acceptably low level. These standards have been fully updated and revised to improve their clarity and in some cases this is accompanied by additional audit requirements. We are required to comply with them for the audit of the 2024/25 financial report.

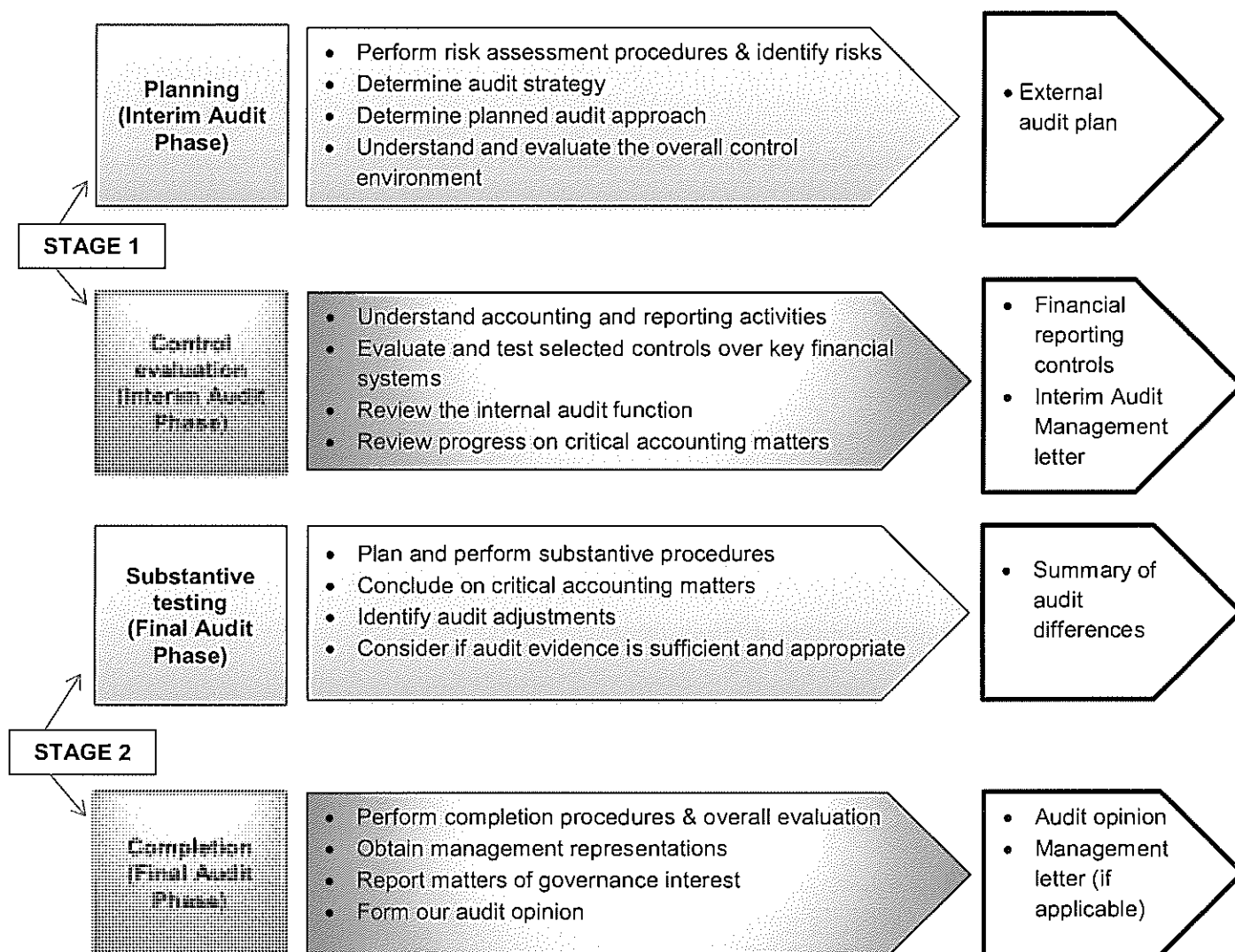
We plan and perform our audit to be able to provide reasonable assurance that the financial report is free from material misstatement and give a true and fair view. We use professional judgement to assess what is material. This includes consideration of the amount and nature of transactions.

3. Financial Reporting Responsibilities

Management	External Audit	Audit Committee
<ul style="list-style-type: none"> • Prepare financial statements and notes in accordance with Australian Accounting Standards, Local Government Act 1995 (as amended) and Regulations under the Act • Design, implement and maintain effective internal control over financial reporting processes • Risk management • Exercise sound judgement in selecting and applying critical accounting policies • Safeguard assets • Prevent, detect and correct errors • Prevent and detect fraud • Provide representations to external auditors • Assess quantitative and qualitative impact of misstatements discovered during the audit on fair presentation of the financial statements • Confirm the effective operations of financial reporting controls and disclosures in the annual financial statements 	<ul style="list-style-type: none"> • Conduct audit in accordance with professional standards and applicable financial reporting framework (i.e. Auditing Standards and Australian Accounting Standards) • Express an opinion on whether the annual financial report is based on proper accounts and records; and fairly represents, in all material respects, the results of the operations of the Council for the year ending 30 June 2025 and its financial position at the end of that period in accordance with the <i>Local Government 1995</i> (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards. • Plan and perform the audit to obtain reasonable assurance (not absolute assurance) as to whether the accounts are free of material misstatements, whether caused by error or fraud • Maintain audit independence 	<ul style="list-style-type: none"> • Create a culture of honesty and ethical behaviour; set the proper tone and emphasise fraud prevention • Oversee management, including ensuring that management establishes and maintains internal control to provide reasonable assurance regarding integrity and reliability of financial reporting • Oversee management activities which ensure appropriate risk management and controls are in place for monitoring risk and compliance with policies, procedures and laws • Review the Council's performance • Liaise with the external auditors to facilitate external audit • Review annual financial report and recommend approval to the Council

4. Audit Approach

Our objective is to provide an independent auditor's opinion on the financial report of the Shire of Wyalkatchem for the year ending 30 June 2025. Our audit methodology is split into two stages and is applied uniquely to Shire of Wyalkatchem's circumstances. It involves the following activities.



Our audit procedures will focus on those areas of the Shire of Wyalkatchem's activities that are considered to represent the key audit risks identified in our planning memorandum and through discussions with management and the Audit Committee during the course of our audit.

Internal Control Environment

In accordance with the Australian Auditing standards, we will perform a review of the design and operating effectiveness of the Council's significant financial recording and reporting processes. Our audit will be designed to obtain a degree of audit comfort from independent testing of management's internal controls. This approach of understanding and evaluating controls is risk-based and structured on a foundation of the Council having a strong control environment.

Our audit approach will also be based on understanding and evaluating your internal control environment and where appropriate validating these controls, if we wished to place reliance on them. This work will be supplemented with substantive audit procedures, which include detailed testing of transactions and balances and suitable analytical procedures.

A Report on Control Findings for the 2024/2025 financial year will be provided to management after the interim audit, outlining our findings, significant deficiencies and our recommendations on where improvements can be made. We will be revisiting this report on audit control findings to check if management's responses have been implemented during the year as agreed.

Key Financial Statement Processes

The following areas will be covered for risk assessment during the interim audit:

- Treasury management cycle – Bank reconciliations and investment of surplus funds
- Procurement and Payments cycle – Purchases, Payments and Creditors Management
- Revenue cycle – Rates and ESL, Other revenue (fees and charges, etc.) and Debtors Management
- Payroll cycle
- Property, Plant, Equipment and Infrastructure
- Fraud risk assessment - Journals
- General IT Controls assessment

Compliance Matters

An examination of some compliance matters (including registers, minutes and other legislative matters) under:

- Part 6 of the *Local Government Act 1995* (as amended);
- the *Local Government (Financial Management) Regulations 1996* (as amended); or
- applicable financial controls of any other written law

will be carried out and any non-compliance matters identified will be reported in our Interim Audit Management letter for management information. Significant non-compliance matters are also required to be reported in our Independent Auditor's Report.

Audit Requirements Schedules

To assist the Council in gathering and collating the necessary information for our interim audit visit, we have already forwarded an Audit Requirements Schedule. As the requested information will form the basis of our audit working papers, some of the information will be required to be made available to us prior to the commencement of our audit visits. This will assist us in delivering an efficient audit and minimising interruptions to the Council's staff.

5. Significant Risks Identified

"Significant risks often relate to significant non-routine transactions and judgmental matters. Non-routine transactions are transactions that are unusual, either due to size or nature, and that, therefore, occur infrequently. Judgmental matters may include the development of accounting estimates for which there is significant measurement uncertainty".

In this section, we outline the significant risks of material misstatement, which we have identified.

Risk of Material Misstatement	Financial Statement Impact and Consequence	Planned Audit Approach
1. Risk of Fraud through Management Override of Controls		
<p>Australian Auditing Standard ASA 240 – <i>The auditor's responsibility to consider fraud in an audit of financial statements</i> requires us to consider the potential for management override because controls that may be sufficient to detect error may not be effective in detecting fraud.</p> <p>In all entities, management at various levels is in a unique position to perpetrate fraud because of the ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>Due to the unpredictable way in which such override could occur, we consider there to be a risk of material misstatement due to fraud and thus a significant risk on all audits.</p>	<p>Assertions, account balances and operating results may be materially misstated.</p>	<p>We will assess the processes in place to prevent and detect fraud. Auditing Standard ASA 240 imposes specific audit procedures, including:</p> <ul style="list-style-type: none"> ➤ Testing a sample of journals recorded in the general ledger and other adjustments made in preparation of the financial statements ➤ Reviewing material accounting estimates for bias ➤ Reviewing significant unusual transactions outside the normal course of business

Risk of Material Misstatement	Financial Statement Impact and Consequence	Planned Audit Approach
2. Revenue Recognition		
<p>In accordance with Australian Auditing Standard ASA 240 – <i>The auditor's responsibility to consider fraud in an audit of financial statements</i>, we presume there is a risk of fraud in respect of the recognition of revenue because of the potential for inappropriate recording of transactions in the wrong period.</p> <p>The standard allows the presumption to be rebutted but, given a local government's range of revenue sources, we have concluded that there are insufficient grounds for rebuttal. This does not imply that we suspect actual or intended manipulation, but that we continue to deliver our audit work with appropriate professional scepticism.</p>	<p>Budgetary pressures and performance targets may influence the revenue recognition.</p> <p>Revenue may be materially misstated due to the failure to correctly recognise and measure it in accordance with the applicable accounting standards.</p>	<ul style="list-style-type: none"> ➤ Substantiate verification of cut-off procedures to mitigate the risk of income being recognised in the wrong period. ➤ In addition, undertake a range of substantive procedures including: <ul style="list-style-type: none"> • testing receipts to ensure they have been recognised in the correct year; • testing adjustment journals; and • obtaining direct confirmation of year-end bank balances and testing bank reconciliations to the general ledger. ➤ Assess whether treatment of revenue is consistent with Accounting Standards AASB 15 <i>Revenue from contracts with customers</i> and AASB 1058 <i>Income of Not-for-Profit Entities</i>

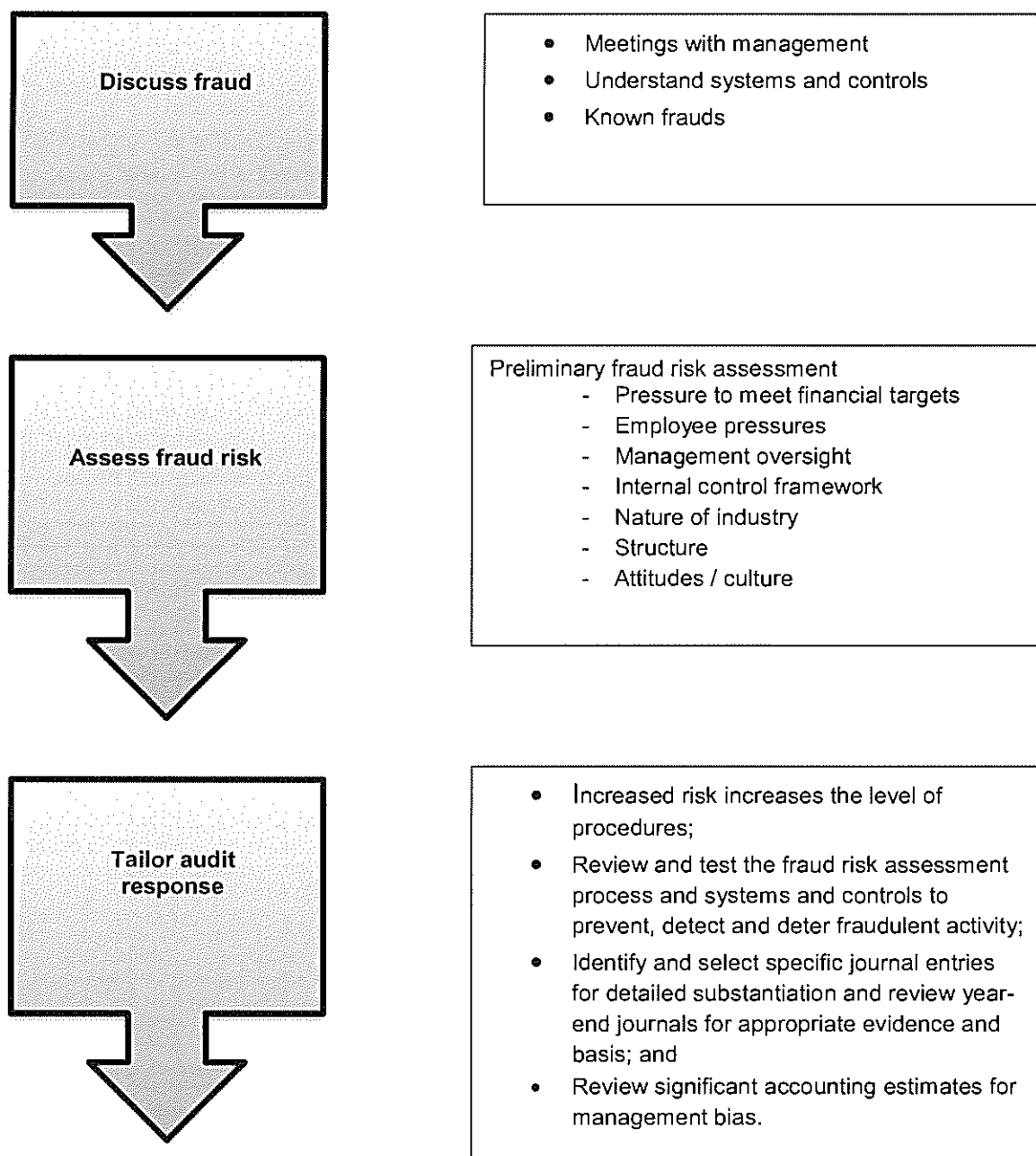
Risk of Material Misstatement	Financial Statement Impact and Consequence	Planned Audit Approach
3. Long Service Act 1958 – potential impact of applying the Act on the leave liability of the Shire’s casual employees		
<ul style="list-style-type: none"> - Long service leave is a paid leave entitlement for employees who have worked continuously in a business for specified period of time. Full time, part time and casual employees are entitled to long service leave. 	Impact on financial report and notes disclosures.	<ul style="list-style-type: none"> ➤ Review whether the Council has provided for long service leave for casual employees (if applicable) in accordance with the Act.
4. Audit findings reported in the previous audit		
Audit findings reported in the previous audit	Non-compliance with the Local Government Act 1995 or applicable Local Government (Financial Management) Regulations 1996	<ul style="list-style-type: none"> ➤ We will follow-up on management’s progress on the resolution of issues reported in the 2023-24 audit. <p>The following significant findings were identified during the 2023/24 audit.</p> <ul style="list-style-type: none"> • Non-compliance with the purchasing policy • Assets register for portable and attractive assets less than \$5,000. <p>The following findings were identified with a moderate rating.</p> <ul style="list-style-type: none"> • Bank reconciliations • Unauthorised use of corporate credit cards • Untimely update of the general ledger

		<ul style="list-style-type: none"> • Quotation Evaluation and Forms and Quotations • Investment of surplus funds • Review of reconciliations • Disaster Management Plan • Long outstanding receivable • Outdated policies • Purchase orders dated after invoice dates.
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Additional risks may emerge over the course of the audit. These factors will be considered in our reporting to the Shire of Wyalkatchem and the design of our audit procedures.

6. Impact of Fraud on the Financial Report

In accordance with Auditing Standard ASA 240 "*The Auditor's responsibility to consider fraud in an Audit of a Financial Report*", we will undertake specific procedures and report findings to the Council in respect of financial reporting fraud. The following diagram highlights the phases of our work on fraud.



The Fraud and Error Assessment Form, which will be forwarded to management shortly is required to be completed by management and Audit Committee of Shire of Wyalkatchem prior to our final audit visit. The form allows us to make enquiries of management and the Audit Committee, to obtain their understanding on the risk of fraud within their Council and to determine whether management have knowledge of fraud that has been perpetrated on or within the Council.

7. Audit Engagement Team

The audit team consists of the key members listed below:

Engagement Role	Name	Responsibilities
Audit Partner	Anthony Macri	Engagement leader responsible for the audit, including: <ul style="list-style-type: none">• liaison with the Chief Executive Officer and audit committee members• reporting to the Office of the Auditor General in accordance with the contract• recommending audit opinion to the Auditor General
Audit Manager	Suren Herathmudalige	Responsible for: <ul style="list-style-type: none">• key contact for operational audit matters• ensuring delivery of interim and final audit timetables• management of targeted work• overall quality control of the audit engagement• overall review of audit outputs
The Auditor General's Representative	Suraj Karki	Responsible for: <ul style="list-style-type: none">• liaison with the Chief Executive Officer and audit committee members• overseeing the audit and recommending audit opinion to the Auditor General

8. Communications Plan and Timetable

Auditing Standard **ASA 260 'Communication of audit matters with those charged with governance'** requires auditors to plan with those charged with governance the form and timing of communications with them. We have assumed that 'those charged with governance' are the Audit Committee.

Output	Timing
Entrance Meeting	6 March 2025 (Confirmed with management)
Interim Audit Field Work	20 March 2025 – 21 March 2025 (Confirmed with management)
Review of the interim audit file by the Office of the Auditor General	Mid-April 2025
Provide Interim Management Letter	On receipt of management responses to the draft Interim Management Letter.
Draft Annual Financial Report to be made available for audit	11 September 2025 (Confirmed with management)
Final Audit Field Work	25 September 2025 – 26 September 2025 (Confirmed with management)
Review of the audit file by the Office of the Auditor General	Late October 2025
Present the Audit Findings Report to the Audit Committee (Exit Meeting)	Mid November 2025 (Management to confirm)
Provide Audit Opinion on Financial Statements	Within 5 working days upon receipt of signed Annual Financial Report and Management Representation Letter

9. Management Representation Letter

The above audit procedures assume that management expects to be in a position to sign a management representation letter. The proposed letter for this purpose is attached for your reference. This letter should be reviewed and tailored to meet your local government's particular circumstances, and be signed and dated by the CEO and Manager Corporate Services as close as practicable to the date of the proposed auditor's report. Ordinarily, this would be no longer than five working days prior to the issue of the auditor's report.

We will also be relying on the signed Statement by CEO in the annual financial report as evidence that they confirm:

- they have fulfilled their responsibility for the preparation of the annual financial report in accordance with the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards
- they have provided us with all relevant information necessary or requested for the purpose of the audit
- all transactions have been recorded and are reflected in the annual financial report.

10. Independence

Independence and Objectivity Confirmation

Professional standards require auditors to communicate to those charged with governance, at least annually, all relationships that may bear on the firm's independence and the objectivity of the Audit Engagement Partner and audit staff. The standards also place requirements on auditors in relation to integrity, objectivity and independence.

The standards define 'those charged with governance' as 'those persons entrusted with the supervision, control and direction of an entity'. In your case, this is the Council.

Confirmation Statement

We confirm that in our professional judgement, Macri Partners is independent within the meaning of regulatory and professional requirements and the objectivity of the Audit Engagement Partner and audit staff is not impaired.

11. Environmental, Social and Governance (ESG) Disclosures in financial statements

The Shire should refrain from disclosing ESG matters or climate-related risks in financial statements as there is currently no established reporting and auditing frameworks for us to audit such matters against.

12. Disclaimer

This audit plan has been prepared for the Audit Committee and management of the Shire of Wyalkatchem only. It should not be quoted or referred to, in whole or in part, without our prior written consent. No warranty is given to, and no liability will be accepted from, any party other than the Shire of Wyalkatchem.

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Our Ref: 7968-002

7th Floor, Albert Facey House
469 Wellington Street, Perth

Ms Sabine Taylor
Chief Executive Officer
Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

Mail to: Perth BC
PO Box 8489
PERTH WA 6849

Tel: 08 6557 7500
Email: info@audit.wa.gov.au

Email: ceo@wyalkatchem.wa.gov.au

Dear Ms Taylor

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDED 30 JUNE 2025**

We have completed the interim audit for the year ended 30 June 2025. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate your overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

We would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7551 if you would like to discuss these matters further.

Yours sincerely

Suraj Karki
Acting Director
Financial Audit
7 July 2025

Attach

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SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential Impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Daily Takings Reconciliations	No		✓		✓
2. Investment of surplus funds	No		✓		✓
3. Quotation Evaluation Forms and Quotations	No		✓		✓
4. Purchase orders dated after invoice dates	No		✓		✓
5. Long outstanding receivables	No		✓		
6. Outdated policies	No		✓		✓
7. Disaster Management Plan	No		✓		✓
8. Credit notes	No		✓		
9. Superannuation Guarantee (SG) Contributions	No		✓		
10. Tender register	No		✓		

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Daily Takings Reconciliations

Finding

We noted that Daily Takings Reconciliations are not independently reviewed by a senior officer. However, the sample of Daily Takings tested were deposited in bank intact.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

Reconciliations are a key control for ensuring financial data is completely and accurately reflected in the general ledger from which financial statements are derived. The absence of a documented independent review of the reconciliations can result in errors or omissions remaining undetected leading to misstatements in the financial statements.

Recommendation

Daily Takings Reconciliations should be independently reviewed by a senior officer and the review should be evidenced in writing.

Management comment

Officers will ensure that Daily Takings Reconciliations are reviewed by a senior officer.

Responsible person: Manager Corporate Services

Completion date: July 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Investment of surplus funds**Finding**

We noted that the Shire does not have a formally established and documented internal control procedures for:

- the placement of investments i.e. recording of interest quotes from banks, confirmation and authorisation of deals etc
- the rollover of investments
- the redemption of investments
- the receipt of income

Current practice of the investments of surplus funds at the Shire appears to be at the discretion of the officers responsible for this function. Regulation 19 (1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to establish and document internal control procedures to be followed by employees to ensure control over investments.

We also noted that there was no documentary evidence of an independent review of the monthly investment reconciliations.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

In the absence of formally established and documented internal control procedures, there is an increased risk of inefficient investment of surplus funds. This practice is also non-compliant with Regulation 19 (1) of the *Local Government (Financial Management) Regulations 1996*.

Errors or frauds may not be detected early if monthly investment reconciliations are not reviewed by an officer independent of the preparer.

Recommendation

The Shire should establish and document internal control procedures that should be followed by employees to ensure control over investments in accordance with Regulation 19(1) of the *Local Government (Financial Management) Regulations*.

Monthly Investment Reconciliations should be independently reviewed and such reviews should be documented.

Management comment

An internal control procedure will be developed by management.

Independent review of reconciliations has been occurring since April 2025.

Responsible person: Manager Corporate Services
Completion date: November 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

3. Quotation Evaluation Forms and Quotations

Finding

- We did not find the Quotation Evaluation Form (Procurement Assessment) being completed for the purchase transactions we tested.
- We noted that the required number of quotations as per the Purchasing Policy had not been obtained for one out of 20 purchasing transactions tested. The reason for not obtaining the required number of quotations was not documented. The transaction was relating to purchase of furniture for \$16k.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

- Inability to ascertain the basis for selection of the successful supplier.
- Non-compliance with the requirements of the Purchasing Policy.

Recommendation

- The Quotation Evaluation Form (QFM) should be duly completed and signed by the officer who is responsible for authorising purchase transactions.
- Quotations either verbally or written as required by the Purchasing Policy should be obtained for each purchasing transaction and should be reflected in the QFM. In instances where the Shire is unable to obtain the required number of quotations, the reason/s should be recorded in the QFM.

Management comment

Quotation evaluation forms will be reviewed and implemented by management.

Responsible person: Manager Corporate Services

Completion date: November 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

4. Purchase orders dated after invoice dates

Finding

During our sample testing of payments made throughout the year, we identified two instances (2024: four instances) out of a sample of 20 (2024: 25 samples), where the authorised purchase orders were dated after the dates of the corresponding supplier invoices.

This finding was initially raised in the 2020/21 financial year and raised again in 2021/22, 2022/23 and 2023/24 financial years.

Rating: Moderate (2024: Moderate)

Implication

There is no evidence that the ordering of goods was approved prior to ordering.

Recommendation

Purchase orders should be approved for all applicable items prior to ordering.

Management comment

Management are consistently working to make sure that purchase orders are completed prior to orders being placed.

Responsible person: Chief Executive Officer

Completion date: Ongoing

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

5. Long outstanding receivables

Finding

Approximately 95% of the sundry debts outstanding at end of February 2025 of \$ 27,418 has been outstanding for more than 90 days despite the credit term offered is only 30 days.

Rating: Moderate

Implication

If these debts are irrecoverable, the Shire's current assets reflected in the Annual Financial Report could be overstated.

Recommendation

Management should assess the recoverability of these debts and either write them off with council approval or create a provision for bad and doubtful debts to ensure the sundry debtor balance reported in the annual financial report is not overstated.

Management comment

As at June 2025 this balance has been reduced to \$6,459 with a provision of \$4,619 for doubtful debts against this balance. Management have followed up on the balance again.

Responsible person: Manager Corporate Services
Completion date: August 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

6. Outdated policies

Finding

We noted that the Shire's Risk Management Policy has not been updated since 2021 financial year and Revenue Policy and Private Works Policy have not been reviewed and updated since 18 April 2019.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (2024: Moderate)

Implication

Lack of up-to-date policies may cause difficulties to the management to make decisions that are in the best interest of the Shire.

Recommendation

The Shire should review its policies periodically and update them where necessary in order to ensure that management decisions are based on the best interests of the Shire.

Management comment

Policies are in the process of being reviewed in full.

Responsible person: Chief Executive Officer

Completion date: November 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

7. Disaster Management Plan

Finding

The Shire's Disaster Management Plan has not been reviewed and updated since March 2014.

This finding was initially raised in financial year 2022-23. Management is still in the process of resolving this issue.

Rating: Moderate (Moderate 2024)

Implication

If an updated formally documented Disaster Management Plan is not in place, the Shire will not possess the required information to enable the effective restoration of key IT systems following a major incident or disruption. This may impact business operations and the delivery of key services.

Recommendation

The Shire should review and update the Disaster Management Plan addressing the following salient points:

- Maximum tolerable data loss that backups can be scheduled and retained to meet recovery point objectives or appropriate physical records are maintained and protected
- Relationship between key business processes and underlying IT systems
- Restoration of network equipment

Management comment

The Disaster Management Plan was reviewed and updated by the CEO in April 2025.

Responsible person: Chief Executive Officer

Completion date: April 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

8. Credit notes

Finding

During the audit we noted that credit note authorisation forms are not in use when credit notes are issued.

Rating: Moderate

Implication

In the absence of properly authorised credit note authorisation forms, there is an increased risk of erroneous or fraudulent credit notes being created and misappropriation of funds going undetected.

Recommendation

A senior officer independent of invoicing and receipting process should review and approve the credit note authorisation forms before credit notes are issued.

Management comment

Staff will review credit note authorisations forms and will make sure they are completed in future.

Responsible person: Manager Corporate Services
Completion date: July 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

9. Superannuation Guarantee (SG) Contributions

Finding

During our payroll testing, we noted one instance (out of a sample of eight transactions) where annual leave loading has not been included in SG calculations.

Rating: Moderate

Implication

There is an increased risk of underpayment of SG contributions and non-compliance with associated laws and regulations.

Recommendation

Annual leave loading should be included in the SG contributions in accordance with SG rules. The officer reviewing the SG contribution calculations should ensure that calculations are done as per SG rules.

Management comment

Staff have rectified the issue and will be working to correct all incorrect prior payments.

Responsible person: Manager Corporate Services

Completion date: August 2025

SHIRE OF WYALKATCHEM

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

10. Tender register

Finding

During the audit we noted that the tender register had not been updated to indicate the successful tenderer, consideration and other parties that tendered in respect of a tender that was awarded in the 2023-24 financial year and work commenced in the 2024-25 financial year.

Rating: Moderate**Implication**

Incomplete information in the tender register could make it difficult to ascertain if the Shire has correctly followed the tender evaluation process. Such practice is also non-compliant with regulation 17 (2) of the *Local Government (Functions and General) Regulations 1996*.

Recommendation

The Shire should ensure that it complies with the requirements of regulation 17(2) of the *Local Government (Functions and General) Regulations 1996*.

Management comment

Tender register has been updated.

Responsible person: Manager Corporate Services
Completion date: June 2025

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10 NEXT MEETING

The date of the next meeting is to be advised, pending completion of the Annual report.

11 CLOSURE

There being no further business, the Presiding Member closed the meeting at 2.27pm.

10. REPORTS

10.1. CORPORATE AND COMMUNITY SERVICES

10.1.1. ACCOUNTS FOR PAYMENT – SEPTEMBER 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	1 October 2025
Reporting Officer:	Claire Trenorden, Manager Corporate Services
Disclosure of Interest:	No interest to disclose
File Number:	12.10.02
Attachment Reference:	Attachment 10.1.1 – Accounts for payment – September 2025

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council endorse the total payments for the month of August 2025 being \$345,099.64 which comprised of:

- 1. Cheque payments in the Municipal Fund totalling \$0.00;*
- 2. Electronic Funds Transfer (EFT) payments in the Municipal Fund totalling \$322,442.75;*
- 3. Direct Debit (DD) payments in the Municipal Fund totalling \$22,656.89*

SUMMARY

To provide the Council with a list of accounts paid by the Chief Executive Officer in accordance with delegated authority and for the Council to endorse the payments made for the prior month.

BACKGROUND

The *Local Government (Financial Management) Regulations 1996, s13(1)*, requires that if a local government has delegated to the CEO its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing all payments since the last such list was prepared.

The council has delegated to the CEO (delegation number 1.2.25) the power to make payments from the municipal fund or trust fund.

COMMENT

The payment listing for September 2025 is presented to the Council for their endorsement.

Bank Account	Payment Type	Last Number	First Number in the report
Municipal	Cheque	0	0
Municipal & Trust	EFT	EFT4717	EFT4650
Reserves	EFT	EFT	No Payments
DD	DD	DD4090.1	DD4061.1

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations, S13.1

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Expenditure in accordance with the 2025/2026 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

Payment Listing September 2025

Chq/EFT	Date	Name	Amount	Bank	Type
EFT4650	02/09/2025	Five Rivers Plumbing and Gas	-824.99	1	CSH
EFT4651	02/09/2025	Zone 50 Engineering Surveys Pty Ltd	-60038.00	1	CSH
EFT4652	02/09/2025	Infinitum Technologies Pty LTD	-372.21	1	CSH
EFT4653	02/09/2025	LG Best Practices	-1892.00	1	CSH
EFT4654	02/09/2025	Wattleup Tractors	-195.66	1	CSH
EFT4655	02/09/2025	Paynes Pest Control	-4250.00	1	CSH
EFT4656	02/09/2025	Eastway Food Supplies	-198.52	1	CSH
EFT4657	02/09/2025	Wyalkatchem Licensed Post Office	-178.20	1	CSH
EFT4658	02/09/2025	CB Traffic Solutions Pty Ltd	-6440.61	1	CSH
EFT4659	02/09/2025	Staff Reimbursement	-13.50	1	CSH
EFT4660	02/09/2025	Avon Valley Toyota	-468.15	1	CSH
EFT4661	02/09/2025	Bunnings Midland	-1110.32	1	CSH
EFT4662	02/09/2025	Team Global Express Pty Ltd	-39.99	1	CSH
EFT4663	02/09/2025	DFES	-53521.00	1	CSH
EFT4664	02/09/2025	Eastern Hills Saws & Mowers	-471.60	1	CSH
EFT4665	02/09/2025	RAC Business Wise	-120.00	1	CSH
EFT4666	02/09/2025	Turrbo Signs	-123.95	1	CSH
EFT4667	02/09/2025	WA Contract Ranger Services	-679.25	1	CSH
EFT4668	02/09/2025	WA Local Government Association	-1654.40	1	CSH
EFT4669	02/09/2025	Westrac	-2520.07	1	CSH
EFT4670	02/09/2025	Wheatbelt Office & Business Machines	-151.68	1	CSH
EFT4671	12/09/2025	Perfect Computer Solutions Pty Ltd	-637.50	1	CSH
EFT4672	12/09/2025	Shire Of Wyalkatchem - MUNI	-13744.26	1	CSH
EFT4673	12/09/2025	Newground Water Services Pty Ltd	-12799.60	1	CSH
EFT4674	12/09/2025	STEVEN TWEEDIE	-484.00	1	CSH
EFT4675	12/09/2025	LG Best Practices	-21956.00	1	CSH
EFT4676	12/09/2025	Wyalkatchem Community Club Inc	-1731.00	1	CSH
EFT4677	12/09/2025	Rural Infrastructure services	-17835.35	1	CSH
EFT4678	12/09/2025	Shire of Wongan-Ballidu	-10941.52	1	CSH
EFT4679	12/09/2025	Ratepayer Refund	-292.62	1	CSH
EFT4680	12/09/2025	Australia Post	-568.26	1	CSH
EFT4681	12/09/2025	Avon Waste	-5137.06	1	CSH
EFT4682	12/09/2025	Wyalkatchem Electrical Services	-16280.00	1	CSH
EFT4683	12/09/2025	Dunnings	-1873.65	1	CSH
EFT4684	12/09/2025	Eastern Hills Saws & Mowers	-901.45	1	CSH
EFT4685	12/09/2025	Elders	-127.00	1	CSH
EFT4686	12/09/2025	Nutrien Ag Solutions Ltd	-250.21	1	CSH
EFT4687	12/09/2025	Traffic Force	-2041.60	1	CSH
EFT4688	12/09/2025	WA Contract Ranger Services	-1358.50	1	CSH
EFT4689	12/09/2025	WA Local Government Association	-9097.00	1	CSH
EFT4690	12/09/2025	Wheatbelt Liquid Waste Management	-715.00	1	CSH
EFT4691	17/09/2025	The Folan Family Trust Trading as Inspired Development Solutions	-165.00	1	CSH
EFT4692	17/09/2025	Ratepayer Refund	-1800.00	1	CSH
EFT4693	17/09/2025	BOC Gases	-56.34	1	CSH
EFT4694	17/09/2025	Bunnings Midland	-318.31	1	CSH
EFT4695	17/09/2025	Team Global Express Pty Ltd	-103.72	1	CSH
EFT4696	17/09/2025	Dunnings	-10352.43	1	CSH
EFT4697	17/09/2025	Lock Stock & Farrell Locksmith	-459.40	1	CSH
EFT4698	17/09/2025	Moore Australia (WA) Pty Ltd	-1760.00	1	CSH
EFT4699	17/09/2025	Petchell Mechanical	-11798.69	1	CSH
EFT4700	17/09/2025	Westrac	-4812.50	1	CSH
EFT4701	17/09/2025	Wheatbelt Office & Business Machines	-396.85	1	CSH

Chq/EFT	Date	Name	Amount	Bank	Type
EFT4702	17/09/2025	Wyalkatchem Community Resource Centre	-6.50	1	CSH
EFT4703	30/09/2025	Perfect Computer Solutions Pty Ltd	-595.00	1	CSH
EFT4704	30/09/2025	Wyalkatchem General Store	-800.22	1	CSH
EFT4705	30/09/2025	Five Rivers Plumbing and Gas	-942.14	1	CSH
EFT4706	30/09/2025	Wattleup Tractors	-8019.00	1	CSH
EFT4707	30/09/2025	Staff Reimbursement	-200.00	1	CSH
EFT4708	30/09/2025	Staff Reimbursement	-103.76	1	CSH
EFT4709	30/09/2025	Staff Reimbursement	-227.33	1	CSH
EFT4710	30/09/2025	Australian Taxation Office	-9482.00	1	CSH
EFT4711	30/09/2025	Bunnings Midland	-385.85	1	CSH
EFT4712	30/09/2025	Team Global Express Pty Ltd	-277.86	1	CSH
EFT4713	30/09/2025	Pet Tags Australia	-171.55	1	CSH
EFT4714	30/09/2025	Shire of Merredin	-221.50	1	CSH
EFT4715	30/09/2025	Stonehaven Rural Pty Ltd	-14250.00	1	CSH
EFT4716	30/09/2025	WA Contract Ranger Services	-653.12	1	CSH
EFT4717	30/09/2025	Wyalkatchem Community Resource Centre	-48.00	1	CSH
Total EFT			-322,442.75		
DD4061.1	02/09/2025	INTERNET Charges September 2025	-625.90	1	CSH
DD4061.2	02/09/2025	ELECTRICITY Terminal Building 09/07/2025 to 12/08/2025	-674.99	1	CSH
DD4066.1	09/09/2025	Superannuation funds	-6545.11	1	CSH
DD4068.1	08/09/2025	MEDICAL CENTRE Telephone Charges August 2025	-385.78	1	CSH
DD4070.1	03/09/2025	CREDIT CARD September 2025	-370.34	1	CSH
DD4081.1	18/09/2025	ELECTRICITY NAB Bank 26/07/25 to 25/08/25	-64.23	1	CSH
DD4084.1	22/09/2025	MOBILE PHONES 02/09/2025 to 01/10/2025	-299.60	1	CSH
DD4088.1	24/09/2025	ELECTRICITY Street lights 25/07/25 to 24/08/25	-3106.22	1	CSH
DD4090.1	23/09/2025	Superannuation funds	-7910.53	1	CSH
796	30/09/2025	5 - NAB ACCOUNT FEES (INPUT TAXED)	-58.00	1	FEE
796	30/09/2025	4 - NAB CONNECT FEE (INCL GST)	-21.74	1	FEE
796	30/09/2025	6 - MERCHANT FEES (INCL GST)	-2594.45	1	FEE
Total DD			-22,656.89		
Total Payments September 2025			-345,099.64		

10.1.2. ACCOUNTS FOR PAYMENT – CREDIT CARDS – AUGUST 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	01 October 2025
Reporting Officer:	Glenn Bradly, Finance Officer
Disclosure of Interest:	No interest to disclose
File Number:	File Ref: 12.10.02
Attachment Reference:	Attachment 10.1.2 – Credit Card – August 2025

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council endorse credit card payments for the period 30 July 2025 to 28 August 2025, totalling \$370.34. (refer to attachment 10.1.2).

BACKGROUND

Council governance procedures require the endorsement of credit card payments at each OMC. The attached credit card payment report has been reviewed by the Manager of Corporate Services and the CEO.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management s.6.4
Local Government (Financial Management) Regulations 1996, R34

POLICY IMPLICATIONS

Policy Number 2.1 – Purchasing Policy.
Policy Number 2.3 – Credit Card Policy.

FINANCIAL IMPLICATIONS

Nil. Reported expenditure is assessed by management as being consistent with the FY25 -26 Annual Budget.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management



SHIRE OF WYALKATCHEM
NAB BUSINESS VISA
PAYMENTS OF ACCOUNTS BY CREDIT CARD
FOR THE STATEMENT PERIOD: 30 July 2025 to 28 August 2025

DATE	PAYEE	DESCRIPTION	AMOUNT
CARD NUMBER 4557-XXXX-XXXX-0623			
12-Aug-25	DUNNINGS WYALKATCHEM	Refreshments for Members - Council Workshop	\$ 28.00
20-Aug-25	JAMF SOFTWARE	INFORMATION TECHNOLOGY JAMF Subscription	\$ 38.34
22-Aug-25	DUNNINGS WYALKATCHEM	Refreshments for Members - Council Workshop	\$ 77.00
22-Aug-25	KMART	RAILWAY BARRACKS, 57 FLINT ST Microwave	\$ 218.00
28-Aug-25	NAB Bank	Card Fees and Bank Charge	\$ 9.00
TOTAL CREDIT CARD PAYMENTS			\$ 370.34

I, Glenn Bradly, have reviewed the credit card payments and confirm that from the descriptions on the documentation provide that;

- all transactions are expenses incurred by the Shire of Wyalkatchem;
- all purchases have been made in accordance with the Shire of Wyalkatchem policies and procedures;
- all purchases are in accordance with the Local Government Act 1995 and associated regulations;
- no misuse of the corporate credit card is evident

Glenn Bradly

10.1.3. **MONTHLY FINANCIAL REPORTS – SEPTEMBER 2025**

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	8 October 2025
Reporting Officer:	Claire Trenorden, MCS
Disclosure of Interest:	No interest to disclose
File Number:	25.08
Attachment Reference:	Attachment 10.1.3 – Monthly Financial Report September 2025

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council accepts the Statements of Financial Activity for the months ending 30 September 2025 (refer attachment 10.1.3).

BACKGROUND

The *Local Government (Financial Management) Regulations 34* requires a local government to prepare a monthly financial statement that reports on actual revenue and expenditure against the annual budget prepared under regulation 22(1) (d).

Council has adopted a material variance on 10% or \$10,000 whichever is the greater.

COMMENT

The attached reports includes:

- Statement of Financial Activity by Program (p.3)
- Statement of Financial Activity by Nature and Type (p.4)

The statements provide details of the Shire's operations on an actual year to date basis.

These statements and Notes 1 (p.5) and 2 (p.6) are statutory requirements and must be presented to Council.

The remaining notes all relate to the Statements of Financial Activity.

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 6 – Financial Management S6.4

Local Government (Financial Management) Regulations, R34

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

September 2025

Total Cash Available as at 30 September 2025 is \$6,048,938;

- cash available is made up of unrestricted cash \$2,514,079 (41.56%) and
- restricted cash \$3,534,859 (58.44%).

Rates Debtors balance as at 30 September 2025 is \$601,942 and Rates Notices for 2025-26 were issued in August 2025. Rates collected as at end of September were \$995,890 - 62%.

September 2025: Operating Revenue – Operating revenue of \$2,236,657 is made up of Rates - 70%, Grants - 22%, Fees and Charges - 7% and other – 1%.
Operating Expenses – Operating expenses of \$1,564,525 is made up of Employee Costs – 24%, Materials and Contracts – 23%, Depreciation – 44%, Insurance – 8% and Utility – 1%.

COMMUNITY & STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

SHIRE OF WYALKATCHEM

MONTHLY FINANCIAL REPORT

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

For the period ended 30 September 2025

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF WYALKATCHEM
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	1,566,065	1,566,729	1,560,864	(5,865)	(0.37%)	
Rates excluding general rates	10,496	0	0	0	0.00%	
Grants, subsidies and contributions	1,481,427	489,622	502,184	12,562	2.57%	
Fees and charges	242,731	150,639	153,889	3,250	2.16%	
Interest revenue	173,000	4,000	4,202	202	5.05%	
Other revenue	0	0	15,518	15,518	0.00%	
Profit on asset disposals	94,546	0	0	0	0.00%	
	3,568,265	2,210,990	2,236,657	25,667	1.16%	
Expenditure from operating activities						
Employee costs	(1,974,282)	(493,571)	(381,717)	111,854	22.66%	▲
Materials and contracts	(1,903,093)	(548,264)	(361,352)	186,912	34.09%	▲
Utility charges	(197,201)	(49,300)	(37,219)	12,081	24.51%	▲
Depreciation	(2,629,396)	(657,349)	(689,564)	(32,215)	(4.90%)	
Finance costs	(15,520)	0	0	0	0.00%	
Insurance	(231,235)	(115,618)	(119,634)	(4,016)	(3.47%)	
Other expenditure	(54,592)	0	24,961	24,961	0.00%	
	(7,005,319)	(1,864,102)	(1,564,525)	299,577	16.07%	
Non cash amounts excluded from operating activities	2(c) 2,534,850	657,349	689,564	32,215	4.90%	
Amount attributable to operating activities	(902,204)	1,004,237	1,361,696	357,459	35.60%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	1,348,688	236,849	248,873	12,024	5.08%	
Proceeds from disposal of assets	180,636	0	0	0	0.00%	
	1,529,324	236,849	248,873	12,024	5.08%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(600,476)	(89,812)	(25,469)	64,343	71.64%	▲
Acquisition of infrastructure	(1,319,959)	0	(78,679)	(78,679)	0.00%	
	(1,920,435)	(89,812)	(104,148)	(14,336)	(15.96%)	
Amount attributable to investing activities	(391,111)	147,037	144,725	(2,312)	(1.57%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	38,477	0	0	0	0.00%	
	38,477	0	0	0	0.00%	
Outflows from financing activities						
Repayment of borrowings	(76,646)	0	0	0	0.00%	
Transfer to reserves	(240,000)	0	0	0	0.00%	
	(316,646)	0	0	0	0.00%	
Amount attributable to financing activities	(278,169)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,571,484	1,571,484	1,626,426	54,942	3.50%	
Amount attributable to operating activities	(902,204)	1,004,237	1,361,696	357,459	35.60%	▲
Amount attributable to investing activities	(391,111)	147,037	144,725	(2,312)	(1.57%)	
Amount attributable to financing activities	(278,169)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	0	2,722,758	3,132,847	410,089	15.06%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

SHIRE OF WYALKATCHEM
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

	Actual 30 June 2025	Actual as at 30 September 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	2,233,500	2,514,079
Trade and other receivables	554,148	587,117
Other financial assets	3,534,858	3,534,858
Inventories	14,443	20,366
TOTAL CURRENT ASSETS	6,336,949	6,656,420
NON-CURRENT ASSETS		
Trade and other receivables	34,855	34,855
Other financial assets	62,378	62,378
Property, plant and equipment	13,294,479	13,156,875
Infrastructure	55,273,649	54,825,849
TOTAL NON-CURRENT ASSETS	68,665,361	68,079,957
TOTAL ASSETS	75,002,310	74,736,377
CURRENT LIABILITIES		
Trade and other payables	1,175,664	(11,286)
Borrowings	0	76,646
Employee related provisions	88,285	88,285
TOTAL CURRENT LIABILITIES	1,263,949	153,645
NON-CURRENT LIABILITIES		
Borrowings	414,800	338,154
Employee related provisions	55,123	55,123
TOTAL NON-CURRENT LIABILITIES	469,923	393,277
TOTAL LIABILITIES	1,733,872	546,922
NET ASSETS	73,268,438	74,189,455
EQUITY		
Retained surplus	24,378,904	25,299,921
Reserve accounts	3,534,859	3,534,859
Revaluation surplus	45,354,675	45,354,675
TOTAL EQUITY	73,268,438	74,189,455

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

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

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

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 07 October 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

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 financial report.

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 next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

SHIRE OF WYALKATCHEM
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories

Less: current liabilities

Trade and other payables
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 30 September 2025
	\$	\$	\$
	2,231,434	2,233,500	2,514,079
	554,151	554,148	587,117
	3,534,859	3,534,858	3,534,858
	15,322	14,443	20,366
	6,335,766	6,336,949	6,656,420
	(1,175,664)	(1,175,664)	11,286
	(76,646)	0	(76,646)
	(53,759)	(88,285)	(88,285)
	(1,306,069)	(1,263,949)	(153,645)
	5,029,697	5,073,000	6,502,775
2(b)	(3,458,213)	(3,446,574)	(3,369,928)
	1,571,484	1,626,426	3,132,847

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts
Add: Current liabilities not expected to be cleared at the end of the year
- Current portion of borrowings
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

	(3,534,859)	(3,534,859)	(3,534,859)
	76,646	0	76,646
		88,285	88,285
2(a)	(3,458,213)	(3,446,574)	(3,369,928)

(c) Non-cash amounts excluded from operating activities

Adjustments to operating activities

Less: Profit on asset disposals
Add: Depreciation

Total non-cash amounts excluded from operating activities

Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 30 September	YTD Actual 30 September 2025
\$	\$	\$
(94,546)	0	0
2,629,396	657,349	689,564
2,534,850	657,349	689,564

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF WYALKATCHEM
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2025-26 year is \$10,000 and 10.00% whichever is the greater.

Description

Expenditure from operating activities

Employee costs

Budget was only adopted as of 21 August 2025 so prior to this there was only business as usual expenditure.

Materials and contracts

Budget was only adopted as of 21 August 2025 so prior to this there was only business as usual expenditure.

Utility charges

Budget is averaged over year.

Outflows from investing activities

Acquisition of property, plant and equipment

Purchase of Ford Everest needs to be journaled to be the correct accounting entry. This will be completed asap

Surplus or deficit after imposition of general rates

Var. \$	Var. %	
\$	%	
111,854	22.66%	▲
	Timing	
186,912	34.09%	▲
	Timing	
12,081	24.51%	▲
	Timing	
64,343	71.64%	▲
410,089	15.06%	▲

SHIRE OF WYALKATCHEM
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

Supplementary information is presented for information purposes. The information does not comply with the disclosure requirements of the Australian Accounting Standards.

SHIRE OF WYALKATCHEM
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.57 M	\$1.57 M	\$1.63 M	\$0.05 M
Closing	\$0.00 M	\$2.72 M	\$3.13 M	\$0.41 M

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$6.05 M	% of total
Unrestricted Cash	\$2.51 M	41.6%
Restricted Cash	\$3.53 M	58.4%

Refer to 3 - Cash and Financial Assets

Payables	
	(\$0.01 M)
Trade Payables	(\$0.05 M)
0 to 30 Days	0.0%
Over 30 Days	0.0%
Over 90 Days	0.0%

Refer to 9 - Payables

Receivables	
	\$0.04 M
Rates Receivable	\$0.55 M
Trade Receivable	\$0.04 M
Over 30 Days	27.4%
Over 90 Days	27.4%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.90 M)	\$1.00 M	\$1.36 M	\$0.36 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.56 M	% Variance
YTD Budget	\$1.57 M	(0.4%)

Grants and Contributions		
YTD Actual	\$0.50 M	% Variance
YTD Budget	\$0.49 M	2.6%

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$0.15 M	% Variance
YTD Budget	\$0.15 M	2.2%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.39 M)	\$0.15 M	\$0.14 M	(\$0.00 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.18 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$0.08 M	% Spent
Adopted Budget	\$1.32 M	(94.0%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.25 M	% Received
Adopted Budget	\$1.35 M	(81.5%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.28 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.41 M

Refer to 10 - Borrowings

Reserves	
Reserves balance	\$3.53 M
Net Movement	\$0.00 M

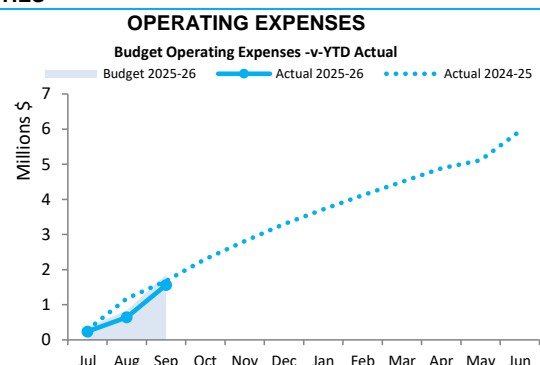
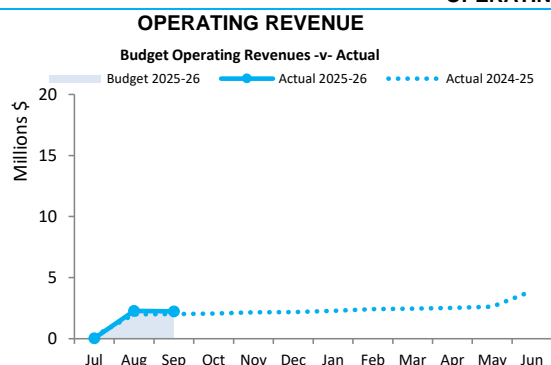
Refer to 4 - Cash Reserves

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

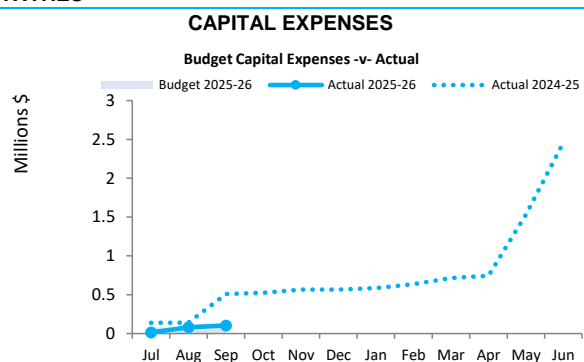
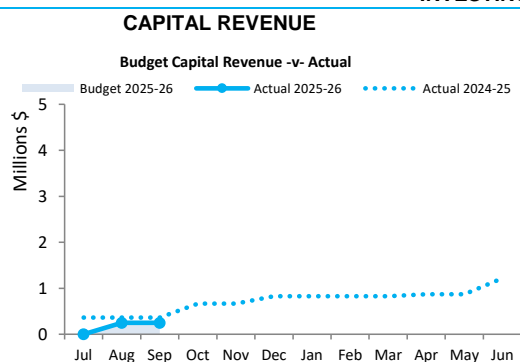
SHIRE OF WYALKATCHEM
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

2 KEY INFORMATION - GRAPHICAL

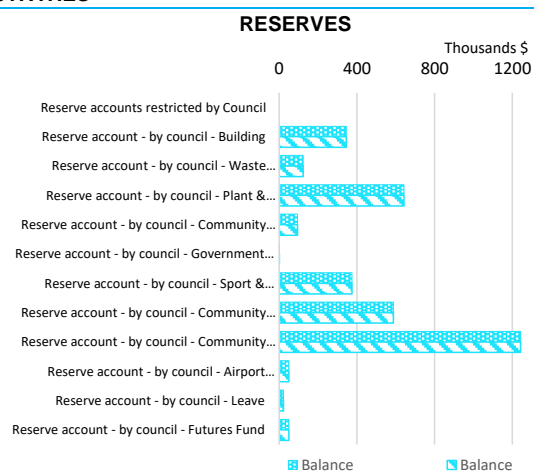
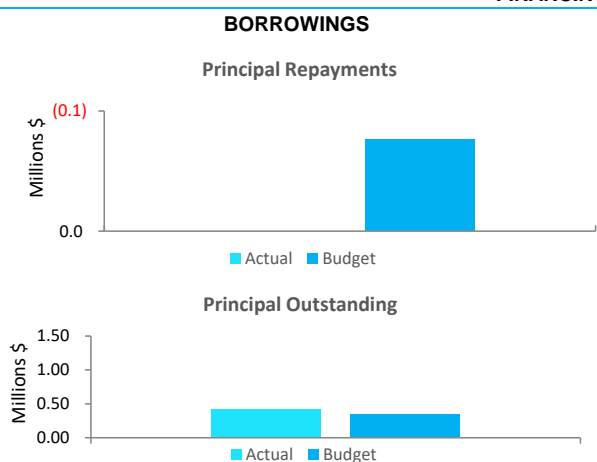
OPERATING ACTIVITIES



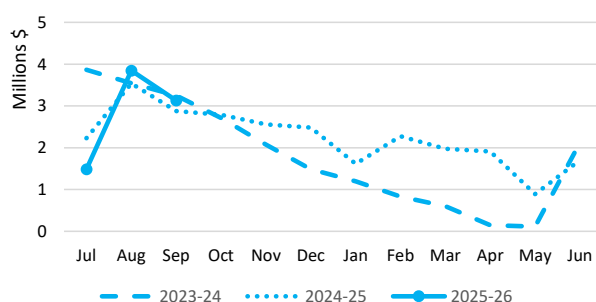
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

SHIRE OF WYALKATCHEM
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	2,513,879	0	2,513,879	0			At call
Reserve Investment Account	Financial assets at amortised cost	0	3,534,859	3,534,859	0	BOQ	4.37%	Jan-26
Petty Cash		200	0	200	0			
Total		2,514,079	3,534,859	6,048,938	0			
Comprising								
Cash and cash equivalents		2,514,079	0	2,514,079	0			
Financial assets at amortised cost - Term Deposits		0	3,534,859	3,534,859	0			
		2,514,079	3,534,859	6,048,938	0			

KEY INFORMATION

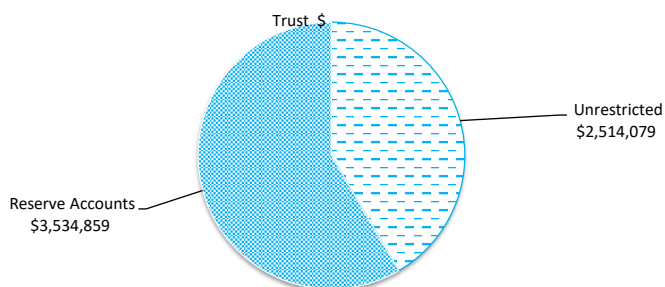
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 8 - Other assets.



SHIRE OF WYALKATCHEM
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 SEPTEMBER 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Reserve account - by council - Building	345,388	14,021	0	359,409	345,388	0	0	345,388
Reserve account - by council - Waste Management	123,541	4,711	0	128,252	123,541	0	0	123,541
Reserve account - by council - Plant & Equipment	643,080	28,722	0	671,802	643,080	0	0	643,080
Reserve account - by council - Community Bus	95,185	3,630	0	98,815	95,185	0	0	95,185
Reserve account - by council - Government Joint Venture Housing	13	0	0	13	13	0	0	13
Reserve account - by council - Sport & Recreation Facilities	375,259	14,309	(38,477)	351,091	375,259	0	0	375,259
Reserve account - by council - Community Development	587,465	122,401	0	709,866	587,465	0	0	587,465
Reserve account - by council - Community Health	1,242,319	47,372	0	1,289,691	1,242,319	0	0	1,242,319
Reserve account - by council - Airport Development	49,718	1,896	0	51,614	49,718	0	0	49,718
Reserve account - by council - Leave	22,891	873	0	23,764	22,891	0	0	22,891
Reserve account - by council - Futures Fund	50,000	2,065	0	52,065	50,000	0	0	50,000
	3,534,859	240,000	(38,477)	3,736,382	3,534,859	0	0	3,534,859

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	40,000	0	0	0
Buildings	42,600	0	0	0
Furniture and equipment	68,775	0	0	0
Plant and equipment	449,101	89,812	25,469	(64,343)
Acquisition of property, plant and equipment	600,476	89,812	25,469	(64,343)
Infrastructure - roads	1,073,342	0	78,679	78,679
Infrastructure - drainage	65,000	0	0	0
Infrastructure - footpaths	35,000	0	0	0
Infrastructure - other	146,617	0	0	0
Acquisition of infrastructure	1,319,959	0	78,679	78,679
Total capital acquisitions	1,920,435	89,812	104,148	14,336
Capital Acquisitions Funded By:				
Capital grants and contributions	1,348,688	236,849	248,873	12,024
Other (disposals & C/Fwd)	180,636	0	0	0
Reserve accounts				
Reserve account - by council - Sport & Recreation Facilities	38,477		0	0
Contribution - operations	352,634	(147,037)	(144,725)	2,312
Capital funding total	1,920,435	89,812	104,148	14,336

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

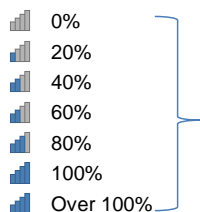
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent to its last valuation date.

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total

Level of completion indicators

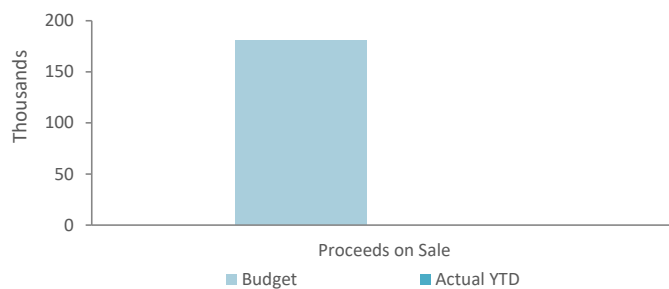


Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
Land & Buildings				0
Furniture & Equipment				0
Plant & Equipment				0
Infrastructure - Roads				0
Infrastructure - Drainage				0
Infrastructure - Footpaths				0
Infrastructure - Other				0
	1,920,435	89,812	104,148	(14,336)

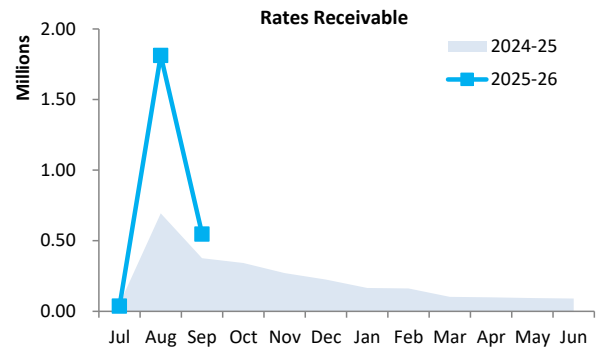
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	0001WM Toyota Rav4	0	25,000	25,000	0	0	0	0	0
	Medical Centre Generator	0	2,000	2,000	0	0	0	0	0
	WM000 Toyota Hilux	34,484	48,000	13,516	0	0	0	0	0
	WM00 Toyota Prado	51,606	63,636	12,030	0	0	0	0	0
	000WM Toyota Kluger	0	15,000	15,000	0	0	0	0	0
	WM216 Ford Ranger	0	17,000	17,000	0	0	0	0	0
	WM012 Toyota Hilux	0	8,000	8,000	0	0	0	0	0
	Admin Generator	0	2,000	2,000	0	0	0	0	0
		86,090	180,636	94,546	0	0	0	0	0



7 RECEIVABLES

Rates receivable	30 Jun 2025	30 Sep 2025
	\$	\$
Opening arrears previous year	48,331	36,968
Levied this year	1,508,575	1,560,864
Less - collections to date	(1,465,707)	(995,890)
Gross rates collectable	91,199	601,942
Allowance for impairment of rates receivable	(54,231)	(54,231)
Net rates collectable	36,968	547,711
% Collected	94.1%	62.3%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(1,870)	23,365	0	0	8,118	29,613
Percentage	(6.3%)	78.9%	0.0%	0.0%	27.4%	
Balance per trial balance						
Trade receivables						29,613
GST receivable						9,793
Total receivables general outstanding						39,406

Amounts shown above include GST (where applicable)

KEY INFORMATION

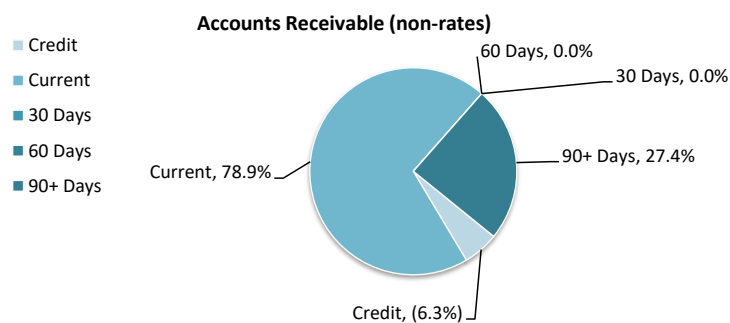
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

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



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 September 20
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost	3,534,858	0	0	3,534,858
Inventory				
Fuel	14,443	19,612	(13,689)	20,366
Total other current assets	3,549,301	19,612	(13,689)	3,555,224

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	0	0	0
Percentage	0.0%	0.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors	0	0	0	0	0	(47,700)
Other payables						36,414
Total payables general outstanding						(11,286)

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		Loan No.	New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
			1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Grader purchase		75	414,800	0	0	0	(76,646)	414,800	338,154	0	(15,520)
Total			414,800	0	0	0	(76,646)	414,800	338,154	0	(15,520)
Current borrowings			76,646					0			
Non-current borrowings			338,154					414,800			
			414,800					414,800			

All debenture repayments were financed by general purpose revenue.

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 September 2025
		\$	\$	\$	\$	\$
Other current liabilities						
Employee Related Provisions						
Provision for annual leave		92,086	0	0	0	92,086
Provision for long service leave		(3,801)	0	0	0	(3,801)
Total Provisions		88,285	0	0	0	88,285
Total other current liabilities		88,285	0	0	0	88,285

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

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

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Sep 2025	Current Liability 30 Sep 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
GEN PUR - Financial Assistance Grant - General	0	0	0	0	0	916,863	229,216	236,024
GEN PUR - Financial Assistance Grant - Roads	0	0	0	0	0	321,309	80,327	82,713
ESL BFB - Operating Grant	0	0	0	0	0	40,000	10,000	9,788
ESL BFB - Admin Fee/Commission	0	0	0	0	0	4,000	0	0
ROADM - Direct Road Grant (MRWA)	0	0	0	0	0	164,244	164,244	160,647
	0	0	0	0	0	1,446,416	483,787	489,173
Contributions								
RATES - Reimbursement of Debt Collection Costs				0	0	0	0	1,221
STF HOUSE - Staff Rental Reimbursements - 2 Slocum St				0	0	3,300	550	0
STF HOUSE - Staff Rental Reimbursements - 22a Flint St				0	0	2,800	467	0
STF HOUSE - Staff Rental Reimbursements - 45 Wilson St				0	0	2,800	467	0
STF HOUSE - Staff Rental Reimbursements - 53 Piesse St				0	0	2,800	467	0
OTH HOUSE - Rental Reimbursements - Joint Venture				0	0	2,811	469	0
ADMIN - Reimbursements				0	0	0	0	6,058
POC - Fuel Tax Credits Grant Scheme				0	0	20,500	3,417	5,733
	0	0	0	0	0	35,011	5,835	13,011
TOTALS	0	0	0	0	0	1,481,427	489,622	502,184

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2025		(As revenue)	30 Sep 2025	30 Sep 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies								
GEN PUR - Other Grants	0	0	0	0	0	177,657	0	0
ROADC - Regional Road Group Grants (MRWA)	0	0	0	0	0	404,622	236,849	248,873
ROADC - Roads to Recovery Grant	0	0	0	0	0	766,409	0	0
	0	0	0	0	0	1,348,688	236,849	248,873

10.2. WORKS AND SERVICES

10.2.1. WORKS OFFICER'S REPORT OCTOBER 2025

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	01 October 2025
Reporting Officer:	Aldo Lamas – Works Manager
Disclosure of Interest:	No interest to disclose
File Number:	13.05.01
Attachment Reference:	Nil

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council receives the Works Officer's report.

BACKGROUND

To inform Council of the activities of the Works and Services team during the month of September/October 2025.

OVERVIEW

SUMMARY - ROADS / TOWN/ BUILDINGS

GRANTS / FUNDING APPLICATIONS

We have successfully completed and lodged the funding application under Safer Local Roads and Infrastructure Program (**SLRIP**) **Tranche 4**. The submission aligns with the program's objectives to improve regional road safety and infrastructure resilience.

The project will involve widening approximately 3.7 kilometres of Elsegood Road SLK 0.10 to 3.84, between Wyalkatchem Koorda Rd and Lackman Rd. Additionally, one intersection will be widened and sealed to support heavy vehicle access.

LOCAL BICYCLE AND FOOTPATH PLAN

The Shire is currently developing a Local Bicycle and Footpath Plan aimed at enhancing active transport options and improving connectivity throughout the community. This initiative supports the goals outlined in both the Disability Access and Inclusion Plan 2020–2025 and the Strategic Community Plan 2024–2034.

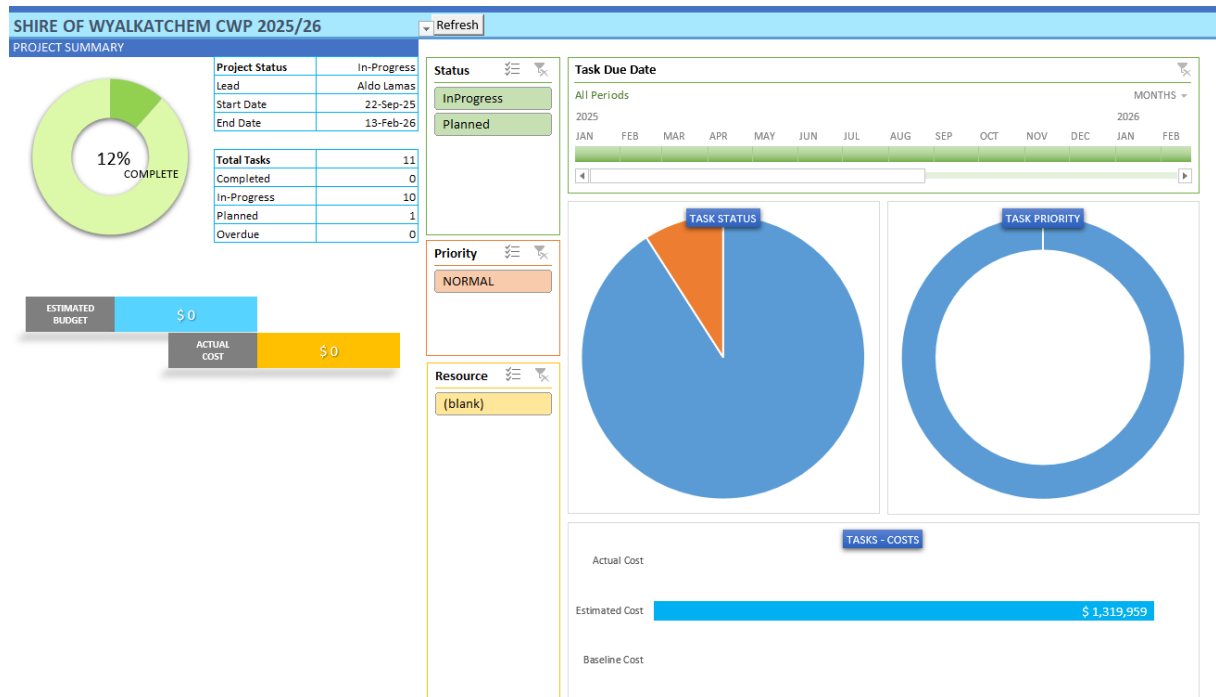
The Plan will provide a framework to ensure that people with disabilities and others facing access challenges can continue to engage with Council and navigate all areas of the Shire's operations safely and inclusively. It reflects the Shire's ongoing commitment to creating a more accessible, connected, and liveable community for all residents.

CAPITAL WORKS PROGRAM

The procurement process has commenced for all our capital works projects. We are currently in the review phase, assessing submissions and progressing toward contract awards. Scheduling of works is also underway to ensure alignment with project timelines and resource availability.

2025/2026 Wheatbelt Secondary Freight Route (WSFN) - Wyalkatchem-Koorda Road – Development

- The vegetation management assessment has been completed (no clearing application is required). Verge mulching works (assessed as within exemptions) is to be undertaken as part of the road construction works.
- The feature survey and design has been completed and is awaiting finalisation.
- The geotechnical investigation is to be completed.
- Cost Estimate and cost evidence documents for the 2026/27 WSFN Project for Wyalkatchem Koorda Road from SLK 0.02 to 4.40. has been submitted to WSFN.



SHIRE OF WYALKATCHEM CWP 2025/26

Project Lead: Aldo Lamas

Project Budget: Estimated: \$0.00 | Baseline: \$0.00 | Task Costs: Estimated: \$1,319,959.00 | Baseline: \$0.00 | Actual: \$0.00

WBS	Task	Start	Finish	Duration	% Complete
▶ 1	INFRASTRUCTURE - ROADS	Mon 22-Sep-25	Fri 16-Jan-26	169	20%
▶ 1.1	Wyalkatchem North Rd - SLK 6.91 to 8.40	Mon 22-Sep-25	Fri 12-Dec-25	60	17%
▶ 1.2	Wyalkatchem Koorda Rd - Development Project - Design	Mon 22-Sep-25	Mon 15-Dec-25	61	70%
▶ 1.3	Old Nalkain Rd - Re-sheet - SLK (0.25 to 1.00, 3.68 to 4.1	Tue 28-Oct-25	Tue 18-Nov-25	16	5%
▶ 1.4	Goldfields Rd - Re-sheet - SLK 8.54 to 9.82 - 1.28km	Wed 19-Nov-25	Wed 10-Dec-25	16	5%
▶ 1.5	Parson Rd - Re-sheet - SLK (8.92 to 9.24, 9.56 to 10.25, 11	Thu 11-Dec-25	Fri 16-Jan-26	16	5%
▶ 2	INFRASTRUCTURE - FOOTPATH	Mon 03-Nov-25	Fri 07-Nov-25	5	5%
▶ 2.1	Footpath Construction Town Hall (Honour Ave) to Men's	Mon 03-Nov-25	Fri 07-Nov-25	5	5%
▶ 3	INFRASTRUCTURE - DRAINAGE	Mon 20-Oct-25	Fri 06-Feb-26	41	5%
▶ 3.1	4 X Culvert Replacement (McNee Rd, Parson Rd)	Thu 11-Dec-25	Fri 30-Jan-26	26	5%
▶ 3.2	Installation of Floodway Lackman Rd (Holdsworth Rd & I	Mon 02-Feb-26	Fri 06-Feb-26	5	5%
▶ 3.3	Davies Road - Culvert Works - SLK 20.47	Mon 20-Oct-25	Fri 31-Oct-25	10	5%
▶ 4	INFRASTRUCTURE - OTHER	Mon 01-Dec-25	Fri 13-Feb-26	15	3%
▶ 4.1	Swimming Pool Changerooms - Roof Cover	Mon 01-Dec-25	Fri 05-Dec-25	5	5%
▶ 4.2	Wheatbelt Way Rail Trail	Mon 02-Feb-26	Fri 13-Feb-26	10	0%

ROAD MAINTENANCE PROGRAM

▪ **Grading Maintenance:**

During the month of September, the Works Crew completed grading on the following roads to improve surface conditions and ensure safe access:

- Old Nalkain Rd
- Davies Rd
- Davies Rd South
- Ross Rd
- Borgward Rd
- Cox Rd
- Metcalf Rd
- Benjaberring-Hindmarch Rd
- Hennessey Rd
- Depierres Rd
- Mcpherson Rd
- Pulford Rd
- Hoben Rd
- Jackson Rd
- Bruce Rd

▪ **Refuse Site:**

Routine weekly maintenance continued at the Refuse Site throughout the month. In preparation for the upcoming fire season, green waste was safely burnt as part of a fire hazard reduction, helping to minimise risk and maintain site safety.

▪ **Culvert Works:**

Temporary repair works have been completed by the road crew at the culvert located on Davies Road, approximately 900 metres from the Yorkrakine West Road intersection. As a safety measure, the road has been reduced to one lane, with advisory and regulatory signage installed to manage traffic flow.

We are currently awaiting confirmation from the contractor, with the aim to commence culvert replacement works in the second or third week of October, subject to scheduling and availability.

[Refer to Photographs in Attachment A](#)

PARKS AND GARDENS

▪ **Railway Terrace Paving Repairs:**

The Town crew has been actively lifting and repairing sections of paving along Railway Terrace that have subsided over time due to ground movement and general wear. These maintenance works are aimed at enhancing pedestrian safety in the area.

▪ **Transfer Station Access Upgrade:**

A new cracker dust road has been installed at the Transfer Station near the aerodrome, providing reliable all-weather access for St John Ambulance vehicles—particularly beneficial during the winter months.

▪ **Oval Renovations Post-Rodeo:**

Following the conclusion of the Rodeo, oval renovations have commenced. These include verti-draining, topdressing, and the application of insecticides and herbicides to support turf health and longevity. Targeted spraying to eliminate kikuyu grass between the turf wickets is ongoing and will continue as needed to maintain optimal playing conditions. The oval's

reticulation system has also been tested, repaired, and raised in preparation for the upcoming summer season.

▪ **Public Space Maintenance:**

Additionally, insecticide and herbicide treatments have been carried out at both the Shire swimming pool and the Admin Park to ensure safe and well-maintained public spaces.

[Refer to Photographs in Attachment B](#)

WORK HEALTH AND SAFETY

The Works Crew recently attended a toolbox meeting at the Shire Depot, facilitated by Steve Taylor from Prompt Safety Solutions. The session focused on key operational and safety topics relevant to daily field activities.

Topics Discussed:

- Use of Shire Vehicles: Emphasis on responsible operation, maintenance protocols, and adherence to Shire policies.
- Bogged Machinery and Equipment Recovery: Procedures for safe retrieval and recovery of bogged equipment, including risk assessment, appropriate use of recovery gear, and communication protocols.
- Take 5 Safety Checklist: Proactive tool used to help workers identify and manage risks before starting any task. It encourages a brief pause, literally five minutes to think through potential hazards and ensure the job can be done safely.

These discussions reinforce the Shire's commitment to workplace safety, operational efficiency, and continuous improvement in field practices.

STAFF UPDATE

In September, the Shire farewelled a valued member of the Town Crew who had served the community for four years. To acknowledge his contribution, Shire staff and councillors hosted a BBQ at the Depot, expressing their appreciation and best wishes for his future endeavours.

In October Works Manager attended to the Wheatbelt North Regional Road Group Meeting held at Northam.

The Dowerin Work Camp continues to maintain a strong and productive partnership with the Shire of Wyalkatchem. Their ongoing support significantly enhances our operational capacity and remains a highly valued asset to the team.

STATUTORY ENVIRONMENT

There are no statutory environment implications in relation to this item.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are some financial implications in relation to this item and they are reflected in the report.

COMMUNITY AND STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 1 Economy	Statement of Strategic Outcome: Local industry is sustained and can expand with critical and enabling infrastructure. The visitor economy diversifies our local economy and we enhance our community profile.
Goal No.	GOAL 1. Our transport network responds to the accessibility and connectivity needs of all
1.2	Deliver the Wheatbelt Secondary Freight Network Program
1.3	Participate in the Regional Road Group
Pillar 2 Community	Statement of Strategic Outcome: Our community is inclusive, it is a place where people feel valued and have access to opportunities to build their own capacity, lead healthy lifestyles and stay connected.
Goal No.	GOAL 5. A safe and healthy community for all ages
5.9	Upgrade facilities and equipment at the Wyalkatchem Swimming Pool

Attachment A

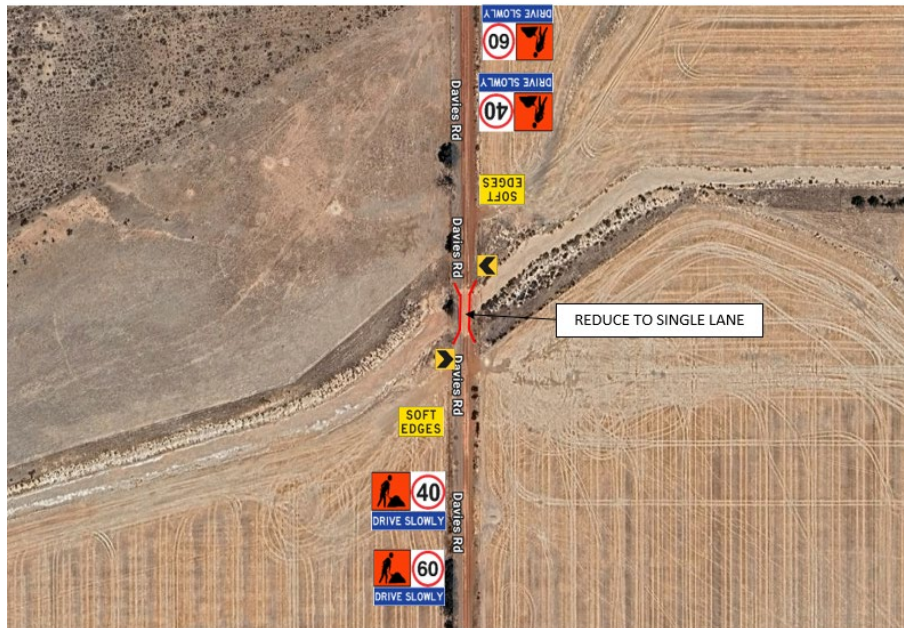


Photo: Traffic Management Set-up In place

Attachment B



Photo: Railway Terrace - Brick Paving Footpath



Photo: Transfer Station located at the aerodrome.

10.2.2. WORKS OFFICER'S CAPITAL WORKS BUDGET AMENDMENT

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	01 October 2025
Reporting Officer:	Aldo Lamas – Works Manager
Disclosure of Interest:	No interest to disclose
File Number:	13.05.01
Attachment Reference:	Nil

VOTING REQUIREMENT

Absolute Majority

OFFICER'S RECOMMENDATION

That Council approves the Budget amendment 2025/26 - Other infrastructure - Footpath additions to the increased amount of \$42,735.

SUMMARY

Council to consider varying the budget allocated under other infrastructure – Footpath additions Which involve the construction of 2m wide concrete footpath, 3 pedestrian ramps from Town Hall (Honour Ave) to the Men's Shed (Gamble St Intersection).

BACKGROUND

As part of this financial year's capital works program, there is a budget of \$35,000 allocated to complete the footpath works from Town Hall (Honour Ave) to the Men's Shed (Gamble St Intersection). After conducting a revised estimate and requesting a formal quotation as per purchasing policy we identify that for us to complete the scope of works approved in the capital works program we will required an increase in the budget.

COMMENT

The recommended budget amendment is to increase the capital expenditure of other infrastructure – Footpath additions from Town Hall (Honour Ave) to the Men's Shed (Gamble St Intersection) by 22.1%.

Income/Expense/Other	Description	Adopted Budget	Proposed amended budget	Variance Increase/(Decrease) in funding position	Comment
Capital Expenditure	Other infrastructure - Footpath additions	\$35,000	\$42,735	\$7,735	See Above

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations, 33A. Review of budget

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Budget amendment 2025/26 - Other infrastructure - Footpath additions.

COMMUNITY AND STRATEGIC OBJECTIVES

The matter before the Council generally accords with the Shire's desired outcome, as expressed in the revised Shire of Wyalkatchem Strategic Community Plan.

Pillar 4 Civic Leadership	Statement of Strategic Outcome: We lead with accountability, connection and openness through best-practice systems, policies and financial controls
Goal No.	GOAL 11. High standard of governance
11.3	Ongoing long term financial planning and transparent financial management

10.3. GOVERNANCE AND COMPLIANCE
10.3.1. CHIEF EXECUTIVE OFFICER'S REPORT

Applicant:	Not Applicable
Location:	Whole of District
Date:	9 September 2025
Reporting Officer:	Ian McCabe, Acting Chief Executive Officer
Disclosure of Interest:	No interest to declare
File Number:	13.05.01
Attachment Reference:	NIL

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Accept the Acting Chief Executive Officer's Report as presented.

BACKGROUND

This report is prepared by the Acting CEO to inform Council and the Community about CEO activities and responsibilities, including progress against published plans and agreed performance criteria.

COMMENT

This report is for the period 10 September 2025 to 8 October 2025.

The Manager of Works Mr Aldo Lamas commenced 15 September.

There was a public holiday 29 September for King's Birthday.

The focus in the past month has been the recruitment by council of a nominal CEO; the local government election; compliance activities (audit, annual report); staffing matters (recruitment, development); land management (debt management and recovery; title status and valuation); financial and strategic planning; business management of the local government.

Council met in confidential workshop 18 September (elected member matters); and as Audit and Risk Committee 18 September. Councillors Stratford, Dickson, Begley, Lawson-Kerr and Loton attended the annual conference of the West Australian Local Government Association (WALGA), 22 to 24 September, which included an annual general meeting of the association. Council met in confidential workshop 2 October to review matters related to CEO Recruitment.

This agenda and ordinary meeting of council is the last formal function of Council prior to the local government election of 18 October. Three serving councillors have re-nominated (Cr's Petchell, Loton and Lawson-Kerr) and I thank them for their service as they head into the election; and the President Cr Owen Garner is retiring after 12 years as a councillor. On behalf of the community, his council colleagues and all shire staff, I'd like to wish him and his family well for the time ahead

and thank him sincerely for his service to Wyalkatchem. Importantly, we should acknowledge the significant role and support of his family in his time as a councillor. Thank you all.

Key Meetings 10 September 2025 to 8 October 2025

15 September at Nungarin, meeting of North-Eastern Wheatbelt Region of Councils (NEWROC) Executive (member local government CEO's).

16 September, meetings with individual elected members.

17 September, Returning Officer, local government election; CEO chaired a meeting of the Local Emergency Management Committee (LEMC), which was well attended and the first meeting since March 2024. The goal is to finalise the Local Emergency Management arrangements (LEMA) and meet again 22 October.

18 September: Council workshop; Audit and Risk Committee.

19 September: Regional Road Sub-Group (online).

22 and 23 September: WALGA Conference. The Acting CEO, with Cr Stratford, attended a general meeting of Home and Central East Aged Care Alliance Inc. (CEACA), in Perth. The Acting CEO met with the Director-General, Department of Housing and raised matters related to Department of Communities housing stock including availability, maintenance, developing regional capacity to participate in maintenance (through commercial enterprises, development of qualified trades, partnerships with local governments), and the renewal of properties. The Acting CEO also attended the WALGA AGM.

25 September: Western Power, future transmission readiness.

2 October: Councillor workshop to review material related to independent person on selection panel; the make-up of the selection panel; CEO recruitment consultant; CEO selection criteria; CEO Application Package. Many of these matters will be addressed in this agenda.

7 October: with Manager of Works, meeting with the regional Risk Co-Ordinator, Local Government (Mutual) Indemnity Scheme (LGIS), the insurer for the Shire of Wyalkatchem. Safety is a key focus of the local government and management reviewed areas of interest with the advisor. In addition, the shire is pursuing (safety) accreditation as a Tier 1 Workplace.

Key Activities 10 September 2025 to 8 October 2025

- Onboarding of Manager of Works, Mr Aldo Lamas. Aldo has made a quick start to reviewing and improving several works programmes and has demonstrated his attention to detail and excellent people skills.
- Wylie Weekly publications, website and social media management, liaising with community and external agencies, other information distribution.
- Liaising with governments on various matters.
- Managing election processes.
- Preparation of annual report.

- Planning matters, bush fire prone areas.
- Termination of legacy consulting arrangements.
- Conducting quotation process for property valuations; lease negotiation.
- Preparation of quotation brief for recruiters, CEO Recruitment; preparation for and conduct of the workshop with councillors, CEO Recruitment.
- Continued review of emergency management arrangements.
- Information management, record-keeping, removing subscriptions.
- Review of 2025/26 budget arrangements for workforce planning. At this point in time, the Acting CEO has set full-time equivalents in line with the previous financial year. This will result in savings against the approved budget. Workforce Planning and council budget review will make a further assessment early in 2026.
- Recruitment activities.
- Forward planning; various matters related to strategic planning, council calendar and operations.
- Land management matters related to CEACA.
- Various protracted matters related to delinquent debt including records, debt management, land management.
- Various matters related to operations, management of staff, financial processes, workplace health and safety, community relations, governance and the daily management of the business.

Progress Against Key Plans

The Acting CEO commenced 10 July 2025 (13 weeks at the time of writing) and the Strategic Community Plan has been reviewed with council in workshop.

Council resolutions have strengthened the focus on housing and set in motion the development of a formal housing strategy and more concrete delivery plans; the Corporate Business Plan has been separated from the community plan and will be further developed with a long-term financial plan to enable the development of future strategies and re-focus on the delivery of projects; and key policies have been revised, a process that will continue to underpin other initiatives.

The budget as passed will be reviewed early 2026 in the light of strategic planning development (workforce planning, long term planning) in preparation for the 2026/27 budget. In the meantime, opportunities will be pursued to make savings and improve on delivery of outcomes.

Key recruiting has occurred to fill long-standing vacancies and support service delivery and improvement. Workforce planning will form part of the preparation for the next year's budget and future planning.

Regular status reporting and a risk management report will form part of the council agenda in the coming months.

Performance Criteria

As a temporary CEO, there is no requirement for Key Performance Indicators. However, the Acting CEO proposed a performance framework to assist council and the acting CEO in pursuit of organisational performance and improvement. The outgoing Council will be requested to

complete an assessment prior to leaving office. This will inform workshop discussions with the incoming council.

STATUTORY ENVIRONMENT

Section 5.41 details the role of the (Acting) Chief Executive Officer:

POLICY IMPLICATIONS

There is no policy directly relevant to this report.

FINANCIAL IMPLICATIONS

There is no direct financial implication to this report. The Acting CEO seeks to add value to Council Decisions and maximise community benefit of operations and project outcomes.

RISK IMPLICATIONS

There is no direct risk implication to this report.

COMMUNITY AND STRATEGIC OBJECTIVES

All areas of the Strategic Community Plan are relevant to this report. The Acting CEO is actively examining opportunities for progress against the Plan.

5.41. Role of CEO

- (1) The CEO, as the local government's chief executive officer, is responsible for managing the local government's administration and operations.
- (2) The CEO's executive role includes the following —
 - (a) causing council decisions to be implemented;
 - (b) managing the provision of services and facilities that the council has determined the local government is to provide in the district;
 - (c) determining procedures and systems for —
 - (i) implementing the local government's policies as determined by the council; and
 - (ii) otherwise managing the local government's administration and operations;
 - (d) being responsible for the employment, management, supervision, direction and dismissal of other employees

(subject to section 5.37(2) in relation to senior employees);
 - (e) ensuring that records and documents of the local government are properly kept for the purposes of this Act and any other written law.
- (3) The CEO is the council's principal advisor and, as such, does the following —
 - (a) advises, and procures advice for, the council in relation to the local government's affairs and the performance of the local government's functions;
 - (b) ensures that the council has the information and advice it needs to make informed and timely decisions.
- (4) The CEO —
 - (a) liaises with the mayor or president on the local government's affairs and the performance of the local government's functions; and
 - (b) speaks on behalf of the local government if the mayor or president agrees.
- (5) The CEO performs any other function specified or delegated by the local government or imposed under this Act or another written law as a function to be performed by the CEO.

10.3.2. APPOINTMENT OF CEO SELECTION PANEL

Applicant:	Not Applicable
Location:	Not Applicable
Date:	9 October 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	22.23.7
Attachment Reference:	1. Policy 5.24: Adopted Standards for CEO Recruitment, Performance and Termination Policy.

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Resolve to establish a Selection Panel for the purpose of conducting the recruitment and selection process for the employment of a person in the position of CEO; and,
2. Resolve to make all elected members of Council be also members of the CEO Selection Panel; and,
3. Approve the appointment of Mr David Holdsworth as the independent member of the Selection Panel and request the Acting CEO provide Mr Holdsworth with a Letter of Appointment, expressing council's appreciation for his participation; and,
4. Request the Acting CEO provide administrative support to the Selection Panel as may be required.

BACKGROUND

The Adopted Standards for CEO Recruitment, Performance and Termination Policy (Schedule 2 — Model standards for CEO recruitment, performance and termination [Local Government Act 1995 s. 5.39A and Local Government (Administration) Regulations 1996 r.18FA]) sets out what is required for a compliant CEO Recruitment process. Refer Attachment 1.

Division 2 addresses CEO Recruitment and the policy at 8. speaks to the Establishment of (a) Selection Panel for employment of CEO; this mentions also at (1) and (3)(b) the engagement of an independent person.

COMMENT

The Adopted Standards sets out at Division 2, section 8, paragraph 2, that 'the local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO'.

Further, the standard (as determined by legislation), that: '(3) The selection panel must comprise

—

- (a) council members (the number of which must be determined by the local government); and

(b) at least 1 independent person.'

The involvement of the whole of council in the process ensures a collective decision and collective responsibility. The Adopted Standard provides guidance to the Panel in regard to its conduct and processes, which are also subject to the Code of Conduct for Elected Members, Committee Members and Candidates.

The Adopted Standard further advises that the independent person means a person other than any of the following —

- (a) a council member;
- (b) an employee of the local government;
- (c) a human resources consultant engaged by the local government.

Mr David Holdsworth is a well-respected businessman and member of this community, a Freeman of the Shire and former councillor and deputy President. Mr Holdsworth has significant experience in the recruitment of local government CEOs, and the demands and expectations associated with the role of councillor, as well as the executive leading the administration. As such he has a strong appreciation of local government and manifest interest in the success of the community and local government.

This item meets the requirements of the Adopted Standard by determining the number of councillors who will comprise the selection panel; and by appointing an independent member of the panel who meets the criteria.

STATUTORY ENVIRONMENT

Section 5.39A Local Government Act 1995 (in particular); Schedule 2, Division 2 Local Government (Administration) Regulations 1996.

POLICY IMPLICATIONS

Policy 5.24 Adopted Standards for CEO Recruitment, Performance and Termination is the primary guidance in this instance. The Department of Local Government has also created an Operational Guideline which expands on the regulations. In addition, the West Australian Local Government Association (WALGA) has produced a guide for Local Government Councils which provides detail about each component of the recruitment process.

FINANCIAL IMPLICATIONS

There is no direct financial implication to this item.

RISK IMPLICATIONS

Risk is the effect of uncertainty on meeting business objectives. This item provides for reduced uncertainty by setting business objectives and making them known.

COMMUNITY AND STRATEGIC OBJECTIVES

Strategic Community Plan, Goal 11: (Provide a) High Standard of Governance.

Adopted Standards for CEO Recruitment, Performance and Termination Policy - Adopted 28 April 2021

Schedule 2 — Model standards for CEO recruitment, performance and termination [Local Government Act 1995 S5.39A & Local Government (Administration) Regulations 1996 R18FA].

1. Citation

These are the Shire of Wyalkatchem's Standards for CEO Recruitment, Performance and Termination.

2. Terms used

(1) In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

CEO means the local government's Chief Executive Officer;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the [insert name of local government];

selection criteria means the selection criteria for the position of Chief Executive Officer determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

(2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

4. Application of Division

(1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.

(2) This Division does not apply —

(a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or

(b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

5. Determination of selection criteria and approval of job description form

(1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.

(2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of Chief Executive Officer which sets out —

(a) the duties and responsibilities of the position; and

(b) the selection criteria for the position determined in accordance with subclause (1).

6. Advertising requirements

(1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the Local Government (Administration) Regulations 1996 regulation 18A.

(2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the Local Government (Administration) Regulations 1996 regulation 18A as if the position was vacant.

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

(a) inform the person of the website address referred to in the

Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or

(b) if the person advises the local government that the person is unable to access that website address —

(i) email a copy of the job description form to an email address provided by the person; or

(ii) mail a copy of the job description form to a postal address provided by the person.

8. Establishment of selection panel for employment of CEO

(1) In this clause —

independent person means a person other than any of the following —

(a) a council member;

(b) an employee of the local government;

(c) a human resources consultant engaged by the local government.

(2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.

(3) The selection panel must comprise —

(a) council members (the number of which must be determined by the local government); and

(b) at least 1 independent person.

9. Recommendation by selection panel

(1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.

(2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —

(a) a summary of the selection panel's assessment of each applicant; and

(b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.

(3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —

(a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and

(b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.

(4) The selection panel must act under subclauses (1), (2) and (3) —

(a) in an impartial and transparent manner; and

(b) in accordance with the principles set out in section 5.40 of the Act.

(5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —

(a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and

(b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and

(c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.

(6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

10. Application of cl. 5 where new process carried out

(1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.

(2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —

(a) clause 5 does not apply to the new recruitment and selection process; and

(b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

(a) the making of the offer of employment to the applicant; and

(b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

12. Variations to proposed terms of contract of employment

(1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).

(2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

13. Recruitment to be undertaken on expiry of certain CEO contracts

(1) In this clause —

commencement day means the day on which the Local Government (Administration) Amendment Regulations 2021 regulation 6 comes into operation.

(2) This clause applies if —

(a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —

(i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and

(ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day; and

(b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.

(3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.

(4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

Division 3 — Standards for review of performance of CEOs

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

16. Performance review process to be agreed between local government and CEO

(1) The local government and the CEO must agree on —

(a) the process by which the CEO's performance will be reviewed; and

(b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.

(2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.

(3) The matters referred to in subclause (1) must be set out in a written document.

17. Carrying out a performance review

(1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.

(2) The local government must —

(a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and

(b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

(a) the results of the review; and

(b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

21. General principles applying to any termination

(1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.

(2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —

(a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and

(b) notifying the CEO of any allegations against the CEO; and

(c) giving the CEO a reasonable opportunity to respond to the allegations; and

(d) genuinely considering any response given by the CEO in response to the allegations.

22. Additional principles applying to termination for performance-related reasons

(1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.

(2) The local government must not terminate the CEO's employment unless the local government has —

(a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and

(b) informed the CEO of the performance issues; and

(c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
(d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.

(3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12-month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

24. Notice of termination of employment

(1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.

(2) The notice must set out the local government's reasons for terminating the employment of the CEO.

– End of Schedule

A copy of these Standards is to be placed on the local government's official website, pursuant to Section 5.39B(6) of the Local Government Act 1995.

10.3.3. APPOINTMENT OF HR CONSULTANT, CEO RECRUITMENT

Applicant:	Not Applicable
Location:	Not Applicable
Date:	9 October 2025
Reporting Officer:	Ian McCabe Acting Chief Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	22.23.2
Attachment Reference:	1. Policy 5.24: Adopted Standards for CEO Recruitment, Performance and Termination Policy. Confidential Attachments: 2. Shire of Wyalkatchem Request Summary 3. Matrix of Submissions 4. – 12. Individual submissions by consultants (nine).

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Resolve to appoint _____ as human resources consultant to the Selection Panel conducting the recruitment of Chief Executive Officer, Shire of Wyalkatchem (**recommendation to be tabled at the meeting**).
2. Request the Acting CEO to communicate this decision to all relevant parties.

BACKGROUND

The Adopted Standards for CEO Recruitment, Performance and Termination Policy (Schedule 2 — Model standards for CEO recruitment, performance and termination [Local Government Act 1995 s. 5.39A and Local Government (Administration) Regulations 1996 r.18FA]) sets out what is required for a compliant CEO Recruitment process. Refer Attachment 1.

The engagement of a consultant is not a requirement. The Standard excludes a consultant from being a member of a Selection Panel.

COMMENT

The Adopted Standards provide guidance to the local government in the conduct of the recruitment and selection process for the employment of a person in the position of CEO.

There is no requirement for a consultant to be engaged in the process. The Operational Guideline published by the Department of Local Government references the legislation and the Standard. The publication also provides advice in respect of engagement of a consultant:

‘A local government should seek independent advice from a human resources consultant where the council lacks the capacity or expertise to facilitate the recruitment and selection process (or any aspect of it).

‘The consultant should not be associated with the local government or any of its council members. The consultant can be an independent human resource professional, recruitment consultant, or recruitment agency.

‘An independent human resources consultant can provide advice to the selection panel on how to conduct the recruitment process, or a local government may engage a consultant to support it in undertaking certain aspects of the recruitment process’.

The Acting CEO prepared a brief seeking quotations from licenced recruiting specialists; this was lodged via Vendor Panel, the online portal managed by the West Australian Local Government Association (WALGA). Submissions were sought from sixteen preferred suppliers registered with WALGA; preferred suppliers undergo a vigorous selection process to ensure they meet industry standards, have appropriate licences; and meet financial criteria to ensure capacity to deliver.

The brief required pricing inclusive of GST for the complete service; practitioners must be licenced under the Employment Agents Act 1976 (WA); and the submission must include a timeline (milestones). Submissions were required by 5pm Wednesday 8 October 2025. Refer Attachment 2.

At the time of closing, nine submissions were received. A matrix of compliance with the request for quote was prepared (see **Confidential** Attachment 3), which provides preliminary rating for discussion in workshop. The Acting CEO will make all valid submissions available to Council.

An officer recommendation is made to council, arrived at evidentially in reviewing the submissions, assessment against requested criteria and substantive relevant experience, as well as consideration of feedback received in workshop.

STATUTORY ENVIRONMENT

Section 5.39A Local Government Act 1995 (in particular); Schedule 2, Division 2 Local Government (Administration) Regulations 1996.

POLICY IMPLICATIONS

Policy 5.24 Adopted Standards for CEO Recruitment, Performance and Termination is the primary guidance in this instance. The Department of Local Government has also created an Operational Guideline which expands on the regulations. In addition, the West Australian Local Government Association (WALGA) has produced a guide for Local Government Councils which provides detail about each component of the recruitment process.

FINANCIAL IMPLICATIONS

An allocation of \$15,000 in direct costs has been made for the recruitment of a Chief Executive Officer and approved by Council in the 2025/26 budget.

RISK IMPLICATIONS

Risk is the effect of uncertainty on meeting business objectives. This item provides for reduced uncertainty by setting business objectives and making them known.

COMMUNITY AND STRATEGIC OBJECTIVES

Goal 11 (Provide a) High Standard of Governance.

Adopted Standards for CEO Recruitment, Performance and Termination Policy - Adopted 28 April 2021

Schedule 2 — Model standards for CEO recruitment, performance and termination [Local Government Act 1995 S5.39A & Local Government (Administration) Regulations 1996 R18FA].

1. Citation

These are the Shire of Wyalkatchem's Standards for CEO Recruitment, Performance and Termination.

2. Terms used

(1) In these standards —

Act means the Local Government Act 1995;

additional performance criteria means performance criteria agreed by the local government and the CEO under clause 16(1)(b);

applicant means a person who submits an application to the local government for the position of CEO;

CEO means the local government's Chief Executive Officer;

contract of employment means the written contract, as referred to in section 5.39 of the Act, that governs the employment of the CEO;

contractual performance criteria means the performance criteria specified in the CEO's contract of employment as referred to in section 5.39(3)(b) of the Act;

job description form means the job description form for the position of CEO approved by the local government under clause 5(2);

local government means the [insert name of local government];

selection criteria means the selection criteria for the position of Chief Executive Officer determined by the local government under clause 5(1) and set out in the job description form;

selection panel means the selection panel established by the local government under clause 8 for the employment of a person in the position of CEO.

(2) Other terms used in these standards that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — Standards for recruitment of CEOs

3. Overview of Division

This Division sets out standards to be observed by the local government in relation to the recruitment of CEOs.

4. Application of Division

(1) Except as provided in subclause (2), this Division applies to any recruitment and selection process carried out by the local government for the employment of a person in the position of CEO.

(2) This Division does not apply —

(a) if it is proposed that the position of CEO be filled by a person in a class prescribed for the purposes of section 5.36(5A) of the Act; or

(b) in relation to a renewal of the CEO's contract of employment, except in the circumstances referred to in clause 13(2).

5. Determination of selection criteria and approval of job description form

(1) The local government must determine the selection criteria for the position of CEO, based on the local government's consideration of the knowledge, experience, qualifications and skills necessary to effectively perform the duties and responsibilities of the position of CEO of the local government.

(2) The local government must, by resolution of an absolute majority of the council, approve a job description form for the position of Chief Executive Officer which sets out —

(a) the duties and responsibilities of the position; and

(b) the selection criteria for the position determined in accordance with subclause (1).

6. Advertising requirements

(1) If the position of CEO is vacant, the local government must ensure it complies with section 5.36(4) of the Act and the Local Government (Administration) Regulations 1996 regulation 18A.

(2) If clause 13 applies, the local government must advertise the position of CEO in the manner referred to in the Local Government (Administration) Regulations 1996 regulation 18A as if the position was vacant.

7. Job description form to be made available by local government

If a person requests the local government to provide to the person a copy of the job description form, the local government must —

(a) inform the person of the website address referred to in the

Local Government (Administration) Regulations 1996 regulation 18A(2)(da); or

(b) if the person advises the local government that the person is unable to access that website address —

(i) email a copy of the job description form to an email address provided by the person; or

(ii) mail a copy of the job description form to a postal address provided by the person.

8. Establishment of selection panel for employment of CEO

(1) In this clause —

independent person means a person other than any of the following —

(a) a council member;

(b) an employee of the local government;

(c) a human resources consultant engaged by the local government.

(2) The local government must establish a selection panel to conduct the recruitment and selection process for the employment of a person in the position of CEO.

(3) The selection panel must comprise —

(a) council members (the number of which must be determined by the local government); and

(b) at least 1 independent person.

9. Recommendation by selection panel

(1) Each applicant's knowledge, experience, qualifications and skills must be assessed against the selection criteria by or on behalf of the selection panel.

(2) Following the assessment referred to in subclause (1), the selection panel must provide to the local government —

(a) a summary of the selection panel's assessment of each applicant; and

(b) unless subclause (3) applies, the selection panel's recommendation as to which applicant or applicants are suitable to be employed in the position of CEO.

(3) If the selection panel considers that none of the applicants are suitable to be employed in the position of CEO, the selection panel must recommend to the local government —

(a) that a new recruitment and selection process for the position be carried out in accordance with these standards; and

(b) the changes (if any) that the selection panel considers should be made to the duties and responsibilities of the position or the selection criteria.

(4) The selection panel must act under subclauses (1), (2) and (3) —

(a) in an impartial and transparent manner; and

(b) in accordance with the principles set out in section 5.40 of the Act.

(5) The selection panel must not recommend an applicant to the local government under subclause (2)(b) unless the selection panel has —

(a) assessed the applicant as having demonstrated that the applicant's knowledge, experience, qualifications and skills meet the selection criteria; and

(b) verified any academic, or other tertiary level, qualifications the applicant claims to hold; and

(c) whether by contacting referees provided by the applicant or making any other inquiries the selection panel considers appropriate, verified the applicant's character, work history, skills, performance and any other claims made by the applicant.

(6) The local government must have regard to, but is not bound to accept, a recommendation made by the selection panel under this clause.

10. Application of cl. 5 where new process carried out

(1) This clause applies if the local government accepts a recommendation by the selection panel under clause 9(3)(a) that a new recruitment and selection process for the position of CEO be carried out in accordance with these standards.

(2) Unless the local government considers that changes should be made to the duties and responsibilities of the position or the selection criteria —

(a) clause 5 does not apply to the new recruitment and selection process; and

(b) the job description form previously approved by the local government under clause 5(2) is the job description form for the purposes of the new recruitment and selection process.

11. Offer of employment in position of CEO

Before making an applicant an offer of employment in the position of CEO, the local government must, by resolution of an absolute majority of the council, approve —

(a) the making of the offer of employment to the applicant; and

(b) the proposed terms of the contract of employment to be entered into by the local government and the applicant.

12. Variations to proposed terms of contract of employment

(1) This clause applies if an applicant who is made an offer of employment in the position of CEO under clause 11 negotiates with the local government a contract of employment (the negotiated contract) containing terms different to the proposed terms approved by the local government under clause 11(b).

(2) Before entering into the negotiated contract with the applicant, the local government must, by resolution of an absolute majority of the council, approve the terms of the negotiated contract.

13. Recruitment to be undertaken on expiry of certain CEO contracts

(1) In this clause —

commencement day means the day on which the Local Government (Administration) Amendment Regulations 2021 regulation 6 comes into operation.

(2) This clause applies if —

(a) upon the expiry of the contract of employment of the person (the incumbent CEO) who holds the position of CEO —

- (i) the incumbent CEO will have held the position for a period of 10 or more consecutive years, whether that period commenced before, on or after commencement day; and
 - (ii) a period of 10 or more consecutive years has elapsed since a recruitment and selection process for the position was carried out, whether that process was carried out before, on or after commencement day; and
- (b) the incumbent CEO has notified the local government that they wish to have their contract of employment renewed upon its expiry.

(3) Before the expiry of the incumbent CEO's contract of employment, the local government must carry out a recruitment and selection process in accordance with these standards to select a person to be employed in the position of CEO after the expiry of the incumbent CEO's contract of employment.

(4) This clause does not prevent the incumbent CEO's contract of employment from being renewed upon its expiry if the incumbent CEO is selected in the recruitment and selection process referred to in subclause (3) to be employed in the position of CEO.

14. Confidentiality of information

The local government must ensure that information provided to, or obtained by, the local government in the course of a recruitment and selection process for the position of CEO is not disclosed, or made use of, except for the purpose of, or in connection with, that recruitment and selection process.

Division 3 — Standards for review of performance of CEOs

15. Overview of Division

This Division sets out standards to be observed by the local government in relation to the review of the performance of CEOs.

16. Performance review process to be agreed between local government and CEO

- (1) The local government and the CEO must agree on —
 - (a) the process by which the CEO's performance will be reviewed; and
 - (b) any performance criteria to be met by the CEO that are in addition to the contractual performance criteria.
- (2) Without limiting subclause (1), the process agreed under subclause (1)(a) must be consistent with clauses 17, 18 and 19.
- (3) The matters referred to in subclause (1) must be set out in a written document.

17. Carrying out a performance review

- (1) A review of the performance of the CEO by the local government must be carried out in an impartial and transparent manner.
- (2) The local government must —

- (a) collect evidence regarding the CEO's performance in respect of the contractual performance criteria and any additional performance criteria in a thorough and comprehensive manner; and
- (b) review the CEO's performance against the contractual performance criteria and any additional performance criteria, based on that evidence.

18. Endorsement of performance review by local government

Following a review of the performance of the CEO, the local government must, by resolution of an absolute majority of the council, endorse the review.

19. CEO to be notified of results of performance review

After the local government has endorsed a review of the performance of the CEO under clause 18, the local government must inform the CEO in writing of —

- (a) the results of the review; and
- (b) if the review identifies any issues about the performance of the CEO — how the local government proposes to address and manage those issues.

Division 4 — Standards for termination of employment of CEOs

20. Overview of Division

This Division sets out standards to be observed by the local government in relation to the termination of the employment of CEOs.

21. General principles applying to any termination

- (1) The local government must make decisions relating to the termination of the employment of a CEO in an impartial and transparent manner.
- (2) The local government must accord a CEO procedural fairness in relation to the process for the termination of the CEO's employment, including —
 - (a) informing the CEO of the CEO's rights, entitlements and responsibilities in relation to the termination process; and
 - (b) notifying the CEO of any allegations against the CEO; and
 - (c) giving the CEO a reasonable opportunity to respond to the allegations; and
 - (d) genuinely considering any response given by the CEO in response to the allegations.

22. Additional principles applying to termination for performance-related reasons

- (1) This clause applies if the local government proposes to terminate the employment of a CEO for reasons related to the CEO's performance.
- (2) The local government must not terminate the CEO's employment unless the local government has —
 - (a) in the course of carrying out the review of the CEO's performance referred to in subclause (3) or any other review of the CEO's performance, identified any issues (the performance issues) related to the performance of the CEO; and
 - (b) informed the CEO of the performance issues; and

(c) given the CEO a reasonable opportunity to address, and implement a plan to remedy, the performance issues; and
(d) determined that the CEO has not remedied the performance issues to the satisfaction of the local government.

(3) The local government must not terminate the CEO's employment unless the local government has, within the preceding 12-month period, reviewed the performance of the CEO under section 5.38(1) of the Act.

23. Decision to terminate

Any decision by the local government to terminate the employment of a CEO must be made by resolution of an absolute majority of the council.

24. Notice of termination of employment

(1) If the local government terminates the employment of a CEO, the local government must give the CEO notice in writing of the termination.

(2) The notice must set out the local government's reasons for terminating the employment of the CEO.

– End of Schedule

A copy of these Standards is to be placed on the local government's official website, pursuant to Section 5.39B(6) of the Local Government Act 1995.

10.4. PLANNING AND BUILDING

NIL

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

14. MATTERS BEHIND CLOSED DOORS

15. CLOSURE OF THE MEETING