



**AGENDA
ORDINARY MEETING
OF COUNCIL**

21 JUNE 2022

NOTICE OF MEETING

Please be advised that the next

Ordinary Meeting of Council

is to be held on

Tuesday, 21 June 2022

commencing at **6:30pm**

in the Council Chambers at 73 Austin Street, Cue



Richard Towell

Chief Executive Officer

DISCLAIMER

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations, which have not yet been adopted by Council.

**SHIRE OF CUE
DISCLOSURE OF FINANCIAL INTEREST AND INTERESTS AFFECTING IMPARTIALITY
To: Chief Executive Officer**

As required by section 5.65(1)(a) or 5.70 of the Local Government Act 1995 and Council's Code of Conduct, I hereby declare my interest in the following matter/s included on the Agenda paper for the Council meeting to be held on _____(Date)

Item No.	Subject	Details of Interest	Type of Interest Impartial/Financial	*Extent of Interest

(see below)

* Extent of Interest only has to be declared if the Councillor also requests to remain present at a meeting, preside, or participate in discussions of the decision making process (see item 6 below). Employees must disclose extent of interest if the Council or Committee requires them to.

Name (Please Print)

Signature

Date

NB

1. This notice must be given to the Chief Executive Officer prior to the meeting or at the meeting immediately before the matter in which you have declared an interest is discussed, Section 5.65(1) (a) & (b).
2. It remains Councillors'/Employees' responsibility to make further declarations to the Council if a matter arises during the course of a meeting and no previous declarations have been made.
3. It is a Councillor's/Employee's responsibility to ensure the interest is brought to the attention of the Council/Committee when the Agenda item arises and to ensure that it is recorded in the minutes.
4. It remains the Councillor's responsibility to ensure that he/she does not vote on a matter in which a declaration has been made. The responsibility also includes the recording of particulars in the minutes to ensure they are correct when such minutes are confirmed.
5. It is recommended that when previewing Agenda, Councillors mark Agendas with items on which an interest is to be declared and complete the declaration form at the same time.
6. Councillors may be allowed to remain at meetings at which they have declared an interest and may also be allowed to preside (if applicable) and participate in discussions and the decision making process upon the declared matter subject to strict compliance with the enabling provisions of the Act and appropriately recorded resolutions of the Council. Where Councillors request consideration of such Council approval the affected Councillor must vacate the Council Chambers in the first instance whilst the Council discusses and decides upon the Councillor's application.

Remember: The responsibility to declare an interest rests with individual Councillors / Employees. If in any doubt seek legal opinion or, to be absolutely sure, make a declaration.

Office Use Only: Date/Initials

1. Particulars of declaration given to meeting _____
2. Particulars recorded in the minutes: _____
3. Signed by Chief Executive Officer _____

Local Government Act 1995 - SECT 5.23

Meetings generally open to the public

5.23. (1) Subject to subsection (2), the following are to be open to members of the public:

- (a) All Council meetings; and
- (b) All meetings of any committee to which a local government power or duty has been delegated.

(2) If a meeting is being held by a Council or by a committee referred to in subsection (1) (b), the Council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following --

- (a) A matter affecting an employee or employees;
 - (b) The personal affairs of any person;
 - (c) A contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;
 - (d) Legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting;
 - (e) A matter that if disclosed, would reveal;
 - (i) A trade secret;
 - (ii) Information that has a commercial value to a person; or
 - (iii) Information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government;
 - (f) A matter that if disclosed, could be reasonably expected to;
 - (i) Impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law;
 - (ii) Endanger the security of the local government's property; or
 - (iii) Prejudice the maintenance or enforcement of a lawful measure for protecting public safety;
 - (g) Information which is the subject of a direction given under section 23 (1a) of the Parliamentary Commissioner Act 1971; and
 - (h) Such other matters as may be prescribed.
- (3) A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.

SHIRE OF CUE

REVOKING OR CHANGING DECISIONS MADE AT COUNCIL MEETINGS

Local Government (Administration) Regulations 1996 (**Regulation No.10**)

If a previous Council decision is to be changed then support for a revocation motion must be given by an **Absolute Majority** of Councillors (that is at least 4 Councillors) if a previous attempt to rescind has occurred within the past three months or, if no previous attempt has been made the support must be given by at least **1/3rd** of all Councillors (that is at least 3 Councillors).

Regulation 10(1a) also requires that the support for revocation must be in writing and signed by the required number of Councillors, including the Councillor who intends to move the revocation motion.

Any revocation motion must be carried by the kind of vote that put the motion into place in the first instance (that is, if carried originally by an Absolute Majority or Special Majority vote then the revocation motion must also be carried by that same kind of vote).

If the original motion was carried by a Simple Majority vote then any revocation motion must be carried by an Absolute Majority vote.

To the Presiding Member,

The following Councillors give notice of their support for the bringing forward to the Council meeting to be held on _____ of a motion for revocation of Council resolution number _____ as passed by the Council at its meeting held on _____

Councillor's Names

Councillor's Signature

_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

**SHIRE OF CUE
Ordinary Council Meeting
AGENDA**

To be held in the Council Chambers, 73 Austin Street Cue on
Tuesday 21 June 2022 commencing at 6:30pm

1.	DECLARATION OF OPENING	7
2.	APOLOGIES AND APPROVED LEAVE OF ABSENCE	8
3.	DISCLOSURE OF MEMBERS' INTERESTS.....	8
4.	PUBLIC QUESTION TIME.....	8
5.	CONFIRMATION OF MINUTES.....	8
6.	APPLICATIONS FOR LEAVE OF ABSENCE	8
7.	DEPUTATIONS.....	8
8.	PETITIONS	8
9.	ANNOUNCEMENTS WITHOUT DISCUSSION	8
10.	REPORTS	9
10.1	ACCOUNTS & STATEMENTS OF ACCOUNTS	9
10.2	FINANCIAL STATEMENT	11
10.3	2022-2023 FEES AND CHARGES	13
10.4	SMOKE FREE WORKPLACE POLICY	17
10.5	LOCAL GOVERNMENT (AUDIT) REGULATIONS 1996 - REG 17	21
11.	MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	23
12.	MOTIONS FOR CONSIDERATION AT THE NEXT MEETING	23
13.	NEW BUSINESS OF AN URGENT NATURE.....	23
14.	MATTERS FOR WHICH THE MEETING MAY BE CLOSED	23
15.	CLOSURE.....	23

1. DECLARATION OF OPENING

The meeting was opened at

The Presiding Member welcomed those present and read the following disclaimer:

No responsibility whatsoever is implied or accepted by the Shire of Cue 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 decision, which will be provided within fourteen (14) days of this Meeting.

PRESENT:

Councillor Ross Pigdon, Shire President

Councillor Les Price, Deputy Shire President

Councillor Ian Dennis

Councillor Ron Hogben

Councillor Leonie Fitzpatrick

Councillor Liz Houghton

Councillor Julie Humphreys

STAFF:

Mr Richard Towell, Chief Executive Officer

Mr Glenn Boyes, Deputy Chief Executive Officer

Ms Cheryl Walton, Manager Finance

Mrs Janelle Duncan, Executive Assistant

GALLERY:

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

3. DISCLOSURE OF MEMBERS' INTERESTS

4. PUBLIC QUESTION TIME

5. CONFIRMATION OF MINUTES

<i>Council Decision:</i>	Voting Requirement: Simple Majority
MOVED:	SECONDED:
That the Minutes of the Ordinary Meeting 17 May 2022 are confirmed as a true and correct record of the meeting.	
CARRIED:	

<i>Council Decision:</i>	Voting Requirement: Simple Majority
MOVED:	SECONDED:
That the Minutes of the Special Council Meeting 24 May 2022 are confirmed as a true and correct record of the meeting.	
CARRIED:	

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. DEPUTATIONS

8. PETITIONS

9. ANNOUNCEMENTS WITHOUT DISCUSSION

10. REPORTS

10.1 ACCOUNTS & STATEMENTS OF ACCOUNTS

APPLICANT: Shire of Cue

DISCLOSURE OF INTEREST: Nil

AUTHOR: Cheryl Walton – Manager Finance

DATE: 17 June 2022

Matters for Consideration:

To receive the List of Accounts Due and Submitted to the Ordinary Council Meeting on 21 June 2022 as attached – see [Appendix 1](#).

Background:

The Local Government under its delegated authority to the CEO to make payments from the municipal and trust funds is required to prepare a list of accounts each month showing each account paid and presented to Council at the next ordinary Council meeting. The list of accounts prepared and presented to Council must form part of the minutes of that meeting.

Comments:

The list of accounts is for the month of May 2022.

Statutory Environment:

Local Government (Financial Management Regulations) 1996 – Clause 13.

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

Richard Towell, Chief Executive Officer

Glenn Boyes, Deputy Chief Executive Officer

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council endorse the payments for the period 1 May to 31 May 2022 as listed at [Appendix 1](#), which have been made in accordance with delegated authority per LGA 1995 S5.42.

May 2022

Municipal Fund Bank EFTs	10891 - 10948	\$	135,185.96
Direct Debit Fund Transfer	General	\$	41,537.86
Direct Debit Fund Transfer	Credit Card	\$	4,139.38
Payroll		\$	175,322.52
BPAY		\$	21,427.52
Cheques		\$	0.00
Total		\$	377,613.24

Council Decision:	Voting requirement: Simple Majority
MOVED:	SECONDED:
CARRIED:	

APPENDIX 1

List of Accounts Paid as of May 2022

#	Type	Date	Name	Description	Amount	Bank	Type
Credit Card							
1	Direct Debit	28/04/2022	Expedia	3 x Nights accommodation for Finance Manager to attend Moore Australia workshops from 18/05/22 - 20/05/22 (\$578.00)	(578.00)	1	CSH
2	Direct Debit	12/05/2022	BP Kalbarri	Fuel for P1 - CEO Landcruiser (\$251.40)	(251.40)	1	CSH
3	Direct Debit	18/05/2022	Paypal	Replacement charger for Shire Hall kitchen roller shutter door (\$30.00)	(30.00)	1	CSH
4	Direct Debit	19/05/2022	Emanuel Online	P69 - Bomag Stabiliser workshop service repair manual (\$46.98)	(46.98)	1	CSH
5	Direct Debit	20/05/2022	Australian Local Government Association	Registration fees for Councillor and partner to attend ALGA AGM in Canberra (\$1,844.00)	(1,844.00)	1	CSH
6	Direct Debit	20/05/2022	Australian Local Government Association	Registration fees for DCEO to attend ALGA AGM in Canberra (\$1,389.00)	(1,389.00)	1	CSH
			Total Credit Card		(4,139.38)		
7	Direct Debit	02/05/2022	2 - BANK FEES	BANK FEES	(145.91)	1	FEE
8	Direct Debit	02/05/2022	2 - BANK FEES	BANK FEES	(46.32)	1	FEE
9	Direct Debit	16/05/2022	2 - BANK FEES	BANK FEES	(38.24)	1	FEE
10	Direct Debit	16/05/2022	2 - BANK FEES	BANK FEES	(8.95)	1	FEE
11	Direct Debit	16/05/2022	2 - BANK FEES	BANK FEES	(17.34)	1	FEE
12	Direct Debit	23/05/2022	Ampol (Caltex Australia Petroleum Pty Ltd)	Fuel Card purchases for April 2022 (\$289.15)	(289.15)	1	CSH
13	Direct Debit	29/05/2022	Superchoice Superannuation Payment	Payroll Deductions - Superannuation	(39,531.95)	1	CSH
14	Direct Debit	06/05/2022	Debra Anne Saggars	Rent for 8 Darlot Street for the period from 08/05/2022 - 21/05/2022 (\$550.00)	(550.00)	1	CSH
15	Direct Debit	11/05/2022	Housing Authority	Rent for Staff House - 7 Burt Place for the period from 09/05/22 - 22/05/22 (\$360.00)	(360.00)	1	CSH
16	Direct Debit	20/05/2022	Debra Anne Saggars	Rent for 8 Darlot Street for the period from 22/05/2022 - 04/06/2022 (\$550.00)	(550.00)	1	CSH
			Total Direct Debit's		(41,537.86)		
EFT							
17	EFT10891	06/05/2022	Nick Stevenson	Progress payment on 06/05/2022 for ongoing stonemasonry works at the Post Office and Railway Building (\$1,000.00)	(1,000.00)	1	CSH
18	EFT10892	11/05/2022	Direct Heating & Cooling Air Conditioning & Refrigeration	Travel and labour relating to inspection of faulty aircon unit at Staff House - 19 Burt Place (\$550.00)	(550.00)	1	CSH
19	EFT10893	11/05/2022	Geoff Udy	Geoff Udy musical performance (including travel) at Cue Parliament dinner (\$1,500.00)	(1,500.00)	1	CSH
20	EFT10894	11/05/2022	Marsh Pty Ltd	Bullying and harassment workshop for all Shire staff (\$5,192.00)	(5,192.00)	1	CSH
21	EFT10895	11/05/2022	Reece Pty Ltd	Reticulation couplings and valves for Parks & Reserves and parts for P89 - Sweeper Truck (\$1,244.98) and cistern, basin and mixer for Staff House - 14 Chesson St, 2 x Cisterns for Old Tourist Park House and 1 x Cistern for Tourist Park (\$787.46)	(2,032.44)	1	CSH
22	EFT10896	11/05/2022	Statewide Bearings	Part to repair brakes on P92 - Winton Caravan (\$410.96)	(410.96)	1	CSH
23	EFT10897	11/05/2022	Super A-Mart Pty Ltd (All Stores)	1 x 3 seater couch and 2 x recliners, 1 x queen mattress and 1 x outdoor setting for Staff House - 19 Burt Place (\$2,635.00)	(2,635.00)	1	CSH

List of Accounts Paid as of May 2022

#	Type	Date	Name	Description	Amount	Bank	Type
24	EFT10898	11/05/2022	Trephleene Pty Ltd T/A Canine Control	Ranger Services on 20/04/2022 (\$1,540.29)	(1,540.29)	1	CSH
25	EFT10899	11/05/2022	Truckline - Geraldton	Replace side mirror on P84 - Integrated Tool Carrier (\$79.98)	(79.98)	1	CSH
26	EFT10900	11/05/2022	WesTrac Pty Ltd	Battery for P71 - Mini Excavator (\$160.25)	(160.25)	1	CSH
27	EFT10901	11/05/2022	Western Independent Foods	Freight on parts for bench seats for Walk and Cycle Trail and UHF radios for P84 - Intergrated Tool Carrier, P89 - Sweeper and spares (\$65.79) and freight on plumbing/gas supplies for Staff House - 6 Price Street (\$32.46)	(98.25)	1	CSH
28	EFT10902	11/05/2022	EMetals Limited	Rates refund for assessment A9817 LOT E20/00854 Mining Tenement (\$499.09)	(499.09)	1	CSH
29	EFT10903	11/05/2022	BAI Communications Pty Ltd	Power recovery for TV and Radio Broadcasting 02/02/22 to 01/04/22 (\$255.37)	(255.37)	1	CSH
30	EFT10904	11/05/2022	Elizabeth Houghton	Elected member expense claim for April 2022 (\$528.00)	(528.00)	1	CSH
31	EFT10905	11/05/2022	Ian Dennis	Elected member expense claim for April 2022 (\$528.00)	(528.00)	1	CSH
32	EFT10906	11/05/2022	Julie Ann Humphreys	Elected member expense claim for April 2022 (\$528.00)	(528.00)	1	CSH
33	EFT10907	11/05/2022	Leonie Fitzpatrick	Elected member expense claim for April 2022 (\$290.00)	(290.00)	1	CSH
34	EFT10908	11/05/2022	Leslie Matthew Price	Elected member expense claim for April 2022 (\$1,230.26)	(1,230.26)	1	CSH
35	EFT10909	11/05/2022	Murchison Club Hotel	Anzac Day Breakfast for 70 attendees (\$1,855.00) and meals and drinks for 7 people following Ordinary Council Meeting on 26/04/22 (\$336.00)	(2,191.00)	1	CSH
36	EFT10910	11/05/2022	Ronald Paul Clive Hogben	Elected member expense claim for March 2022 (\$647.00) and for April 2022 (\$528.00)	(1,175.00)	1	CSH
37	EFT10911	11/05/2022	Ross William Pigdon	Elected member expense claim for April 2022 (\$1,846.40)	(1,846.40)	1	CSH
38	EFT10912	12/05/2022	Australian Taxation Office	BAS payment April 2022 (\$43,912.00)	(43,912.00)	1	CSH
39	EFT10913	13/05/2022	AIT Specialists Pty Ltd	Calculation of Fuel Tax Credit for the period 01/04/2022 - 30/04/2022 (\$94.27)	(94.27)	1	CSH
40	EFT10914	13/05/2022	Cue Community Resource Centre	Printing the Dryblower from October 2021 to May 2022 (\$5,600.00)	(5,600.00)	1	CSH
41	EFT10915	13/05/2022	Easifleet	Easifleet vehicle lease expenses May 2022 (\$1,213.27)	(1,213.27)	1	CSH
42	EFT10916	13/05/2022	Geraldton Mitchell and Brown	1 x Westinghouse 60cm dishwasher and 1 x LG 1200W microwave for Staff House - 19 Burt Place (\$1,185.00)	(1,185.00)	1	CSH
43	EFT10917	13/05/2022	LO-GO Appointments	Contracting services for Rates Officer for the week ending 07/05/2022 (\$188.97)	(188.97)	1	CSH
44	EFT10918	13/05/2022	Murchison Club Hotel	Meal expenses at Council Forum for 5 people on 10/05/2022 (\$47.00)	(47.00)	1	CSH
45	EFT10919	13/05/2022	Nick Stevenson	Stonemasonry works on multiple buildings between 02/05/2022 - 12/05/2022, 1 bag of NHC and 4 bags of lime putty (\$6,633.50)	(6,633.50)	1	CSH
46	EFT10920	13/05/2022	Queen of The Murchison Guest House & Cafe	1 x Night accommodation and meal for Peter Herrington (IP Cameras Australia Pty Ltd) on 02/05/2022 (\$175.00)	(175.00)	1	CSH
47	EFT10921	13/05/2022	Slater-Gartrell Sports	1 x Scrabble for Library stock and 1 x Bean Bag Kit for Youth Program (\$203.50)	(203.50)	1	CSH
48	EFT10922	13/05/2022	URL Networks Pty Ltd	VOIP charges for April 2022 (\$182.11)	(182.11)	1	CSH
49	EFT10923	20/05/2022	ATOM Supply	6 x shirts and 3 x pants with logo embroidery for outside crew (\$350.46)	(350.46)	1	CSH

List of Accounts Paid as of May 2022

#	Type	Date	Name	Description	Amount	Bank	Type
50	EFT10924	20/05/2022	Atyeo's Environmental Health Services Pty Ltd	Environmental Health Services for the period 14/03/2022 - 28/04/2022 (\$5,478.64)	(5,478.64)	1	CSH
51	EFT10925	20/05/2022	Australia Post	Postage supply for month of April 2022 (\$136.26)	(136.26)	1	CSH
52	EFT10926	20/05/2022	Fleet Supplies & Service and Fleet Hydraulics	Overhaul 2 x Hydraulic rams and reseal kits plus labour (\$473.97)	(473.97)	1	CSH
53	EFT10927	20/05/2022	Golden West Lubricants (Total Oil)	208L x Hydraulic oil, 208L x Motor oil, 3 x 20kg Lithplex grease and 20 x 450g Lithplex grease for depot (\$2,313.66)	(2,313.66)	1	CSH
54	EFT10928	20/05/2022	LO-GO Appointments	Contracting services for Rates Officer for the week ending 30/04/2022 (\$674.20)	(674.20)	1	CSH
55	EFT10929	20/05/2022	NAPA Auto Parts	1 x Primer housing and 1 x fuel filter for P13 - Nissan Navarra (\$411.95)	(411.95)	1	CSH
56	EFT10930	20/05/2022	Peter William Savage	Repair radiator, fuel pump and transmission linkage for P24 - Toyota Forklift (\$720.00)	(720.00)	1	CSH
57	EFT10931	20/05/2022	Statewide Bearings	2 x Splined hub for rota on P69 - Bomag Stabiliser (\$1,501.57) and 2 x 12v battery for inventory (\$429.00)	(1,930.57)	1	CSH
58	EFT10932	27/05/2022	ATOM Supply	4 x polo shirts, 3 x pants, 1 x jacket and 5 x logo embroidered for outside crew (\$376.08)	(376.08)	1	CSH
59	EFT10933	27/05/2022	Elite Electrical Contracting	Repairs to electric box, toilet sensor light and replace 3 x exit signs at Town Hall (\$1,917.81)	(1,917.81)	1	CSH
60	EFT10934	27/05/2022	Geraldton Tyrepower	Wheel alignment for P7 - Isuzu D-Max (\$59.00)	(59.00)	1	CSH
61	EFT10935	27/05/2022	Global Synthetics Pty Ltd	Geotextile fabric for septic tank overflow drainage for Staff House - 19 Burt Place (\$136.40)	(136.40)	1	CSH
62	EFT10936	27/05/2022	Lisa Amy Woodbrook	50% down payment on musician for the event on 11 June 2022 (\$2,970.00)	(2,970.00)	1	CSH
63	EFT10937	27/05/2022	McDonalds Wholesalers	5 x 10 packs of 48 rolls of toilet paper and 1 x 100 wooden teaspoons for Office (\$315.40)	(315.40)	1	CSH
64	EFT10938	27/05/2022	Midland The Good Guys	Reverse cycle air conditioner for Staff House - 19 Burt Place (\$1,299.00)	(1,299.00)	1	CSH
65	EFT10939	27/05/2022	Midwest Fire Protection Service & Eye Spy Security	Half yearly service of fire equipment in April 2022 (\$1,908.72)	(1,908.72)	1	CSH
66	EFT10940	27/05/2022	Repco	4 x Trailer sockets and 7 pin round plugs for inventory (\$151.00)	(151.00)	1	CSH
67	EFT10941	27/05/2022	Dun Direct Pty Ltd	Supply and deliver 10,498L of diesel to Shire Depot at \$1.9600/L (\$20,576.10)	(20,576.10)	1	CSH
68	EFT10942	27/05/2022	Hoist Sales & Hydraulic Repairs	Hydraulic pump and seal kit for P78 - Nissan Tipper (\$1,180.96)	(1,180.96)	1	CSH
69	EFT10943	27/05/2022	LO-GO Appointments	Contracting services for Rates Officer for the week ending 14/05/2022 (\$751.01)	(751.01)	1	CSH
70	EFT10944	27/05/2022	Landgate	Mining Tenements chargeable Schedule No. M2022/4 dated 16/03/2022 - 07/04/2022 (\$50.10)	(50.10)	1	CSH
71	EFT10945	27/05/2022	Murchison Club Hotel	Meals and drinks for 6 people following Special Council Meeting on 17/05/22 (\$307.00) and volunteer function for Thank A Volunteer Week on 20/05/2022 (\$1,984.00)	(2,291.00)	1	CSH

List of Accounts Paid as of May 2022

#	Type	Date	Name	Description	Amount	Bank	Type
72	EFT10946	27/05/2022	Nick Stevenson	Stonemason dropped off the Old Gaol frame to blacksmith in Vasse (\$520.00)	(520.00)	1	CSH
73	EFT10947	27/05/2022	Professional PC Support Pty Ltd	PPS management services for June 2022 (\$2,435.76)	(2,435.76)	1	CSH
74	EFT10948	27/05/2022	The Water People	2 x Mains water cooler for Shire Hall and Railway Building (\$2,053.00)	(2,053.00)	1	CSH
			Total EFT's		(135,185.96)		
BPAY							
75	BPAY	13/05/2022	Water Corporation	Repairs to water line damaged while installing bollards on the Cue Walk Trail (\$1,168.17)	(1,168.17)	1	CSH
76	BPAY	13/05/2022	Telstra Corporation Ltd	Mobile phone charges for the period 27/04/2022 - 26/05/2022 (\$342.85) and phone charges for the period 13/04/2022 - 12/05/2022 (\$3,166.39)	(3,509.24)	1	CSH
77	BPAY	13/05/2022	Horizon Power	Electricity for Street Lights for 30 days from 01/04/2022 - 30/04/2022 (\$3,080.65) and electricity for Tourist Park for 63 days from 04/03/2022 - 05/05/2022 (\$6,517.69)	(9,598.34)	1	CSH
78	BPAY	27/05/2022	Telstra Corporation Ltd	Phone charges for the period 13/05/2022 - 12/06/2022 (\$3,166.39)	(3,166.39)	1	CSH
79	BPAY	01/05/2022	DHS Official Administered Receipts CSA Account	Payroll deductions	(780.06)	1	CSH
79	BPAY	15/05/2022	DHS Official Administered Receipts CSA Account	Payroll deductions	(780.06)	1	CSH
80	BPAY	29/05/2022	DHS Official Administered Receipts CSA Account	Payroll deductions	(2,425.26)	1	CSH
			Total BPAY's		(21,427.52)		
CHEQUES							
81	CHEQUES		No Cheques for the month		0.00		
			Total Cheques		0.00		
PAYROLL							
82	PAYROLL	01/05/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(55,658.09)		
83	PAYROLL	15/05/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(55,007.95)		
84	PAYROLL	29/05/2022	Payroll Direct Debit of Net Pays	Payroll Direct Debit of Net Pays	(64,656.48)		
			Total Payroll		(175,322.52)		
			TOTAL PAYMENTS		(377,613.24)		
				Total Credit Card	(4,139.38)		
				Total Direct Debits	(41,537.86)		
				Total EFTs	(135,185.96)		
				Total BPAY	(21,427.52)		
				Total Cheque	0.00		
				Total Payroll	(175,322.52)		
				TOTAL PAYMENTS	(377,613.24)		

10.2 FINANCIAL STATEMENT

APPLICANT:	Shire of Cue
DISCLOSURE OF INTEREST:	Nil
AUTHOR:	Cheryl Walton – Manager Finance
DATE:	15 June 2022

Matters for Consideration:

The Statement of Financial Activity is for the period ending 31 May 2022 and includes the following reports:

- Graphical Representation – Source Statement of Financial Activity
- Statement of Financial Activity
- Major Variances
- Net Current Funding Position
- Cash and Investments
- Trust Fund
- Cash Backed Reserve
- Receivables
- Capital Disposals
- Borrowings
- Capital Acquisitions
- Rate Revenue
- Grants and Contributions

See [Appendix 2](#).

Background:

Under the *Local Government (Financial Management) Regulations 1996*, a monthly Statement of Financial Activity must be submitted to an Ordinary Council meeting within two months after the end of the month to which the statement relates. The Statement of Financial Activity presents an overview of the financial position of the local government at the end of each month. The Statement of Financial Activity for each month must be adopted by Council and form part of the minutes.

Comments:

The Statements of Financial Activity is for the month of May 2022.

Statutory Environment:

Local Government (Financial Management Regulations) 1996 – Clause 14.

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Consultation:

Richard Towell – Chief Executive Officer

Glenn Boyes – Deputy Chief Executive Officer

Officer's Recommendation:

Voting Requirement: Simple Majority

That Council receive the Financial Statement, prepared in accordance with the *Local Government (Financial Management) Regulations 1996*, for the period ending 31 May 2022, as presented at [Appendix 2](#).

Council Decision:

Voting requirement: Simple Majority

MOVED:

SECONDED:

CARRIED:

APPENDIX 2



Shire of Cue

73 Austin Street Cue WA 6640

PO Box 84 Cue WA 6640

(08) 9963 8600

www.cue.wa.gov.au

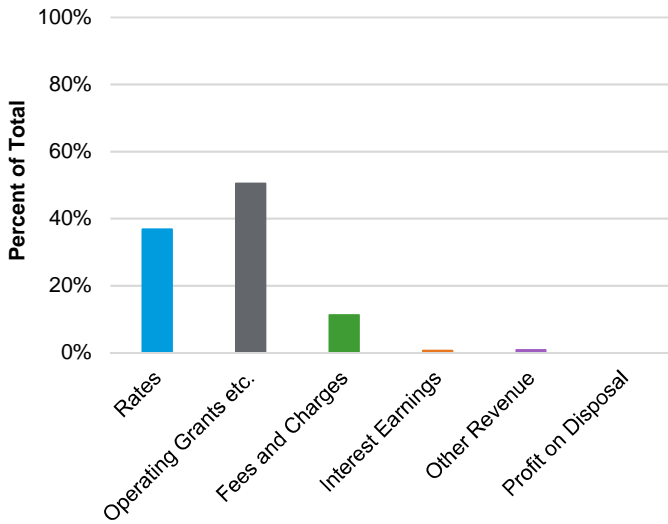
SHIRE OF CUE

MONTHLY FINANCIAL REPORT

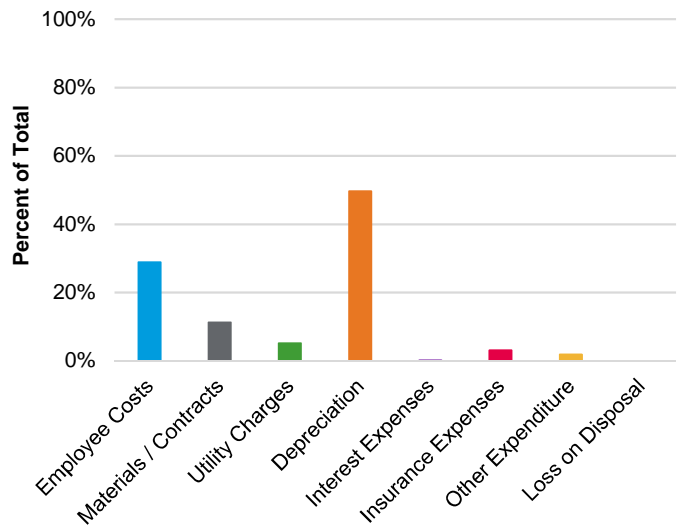
For the Period Ending 31 May 2022

SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2022
SUMMARY GRAPHS - OPERATING

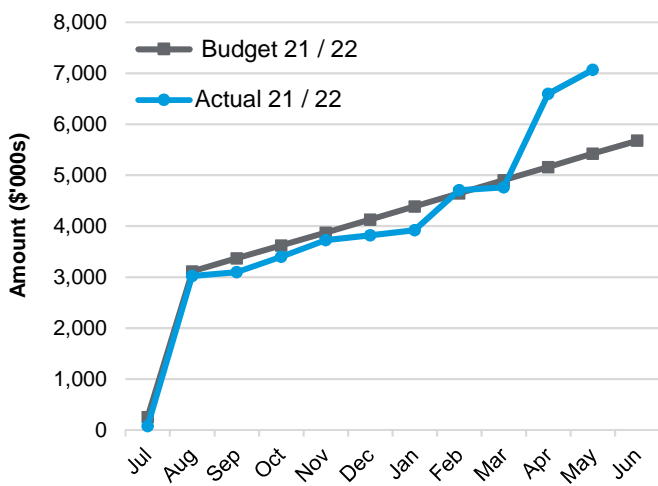
Operating Revenue



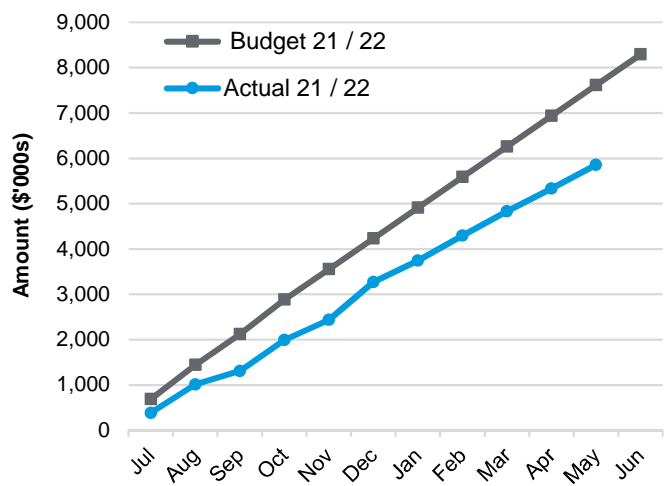
Operating Expenditure



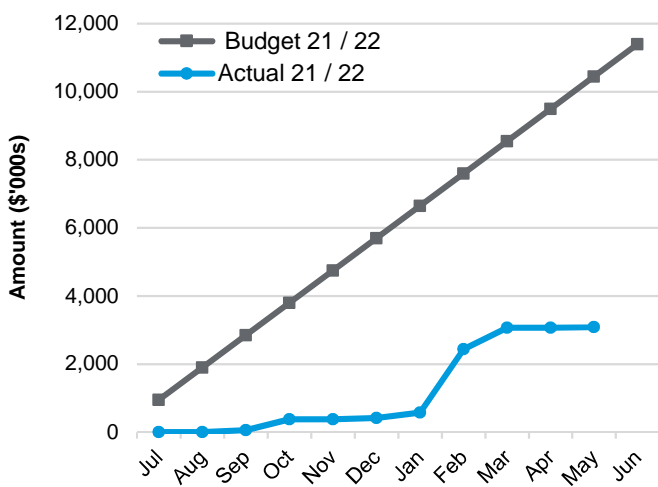
Operating Revenue



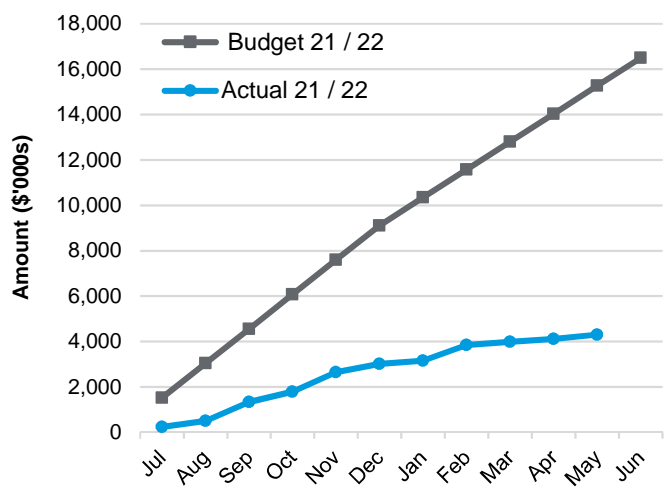
Operating Expenses



Capital Revenue (inc. Flood Damage)

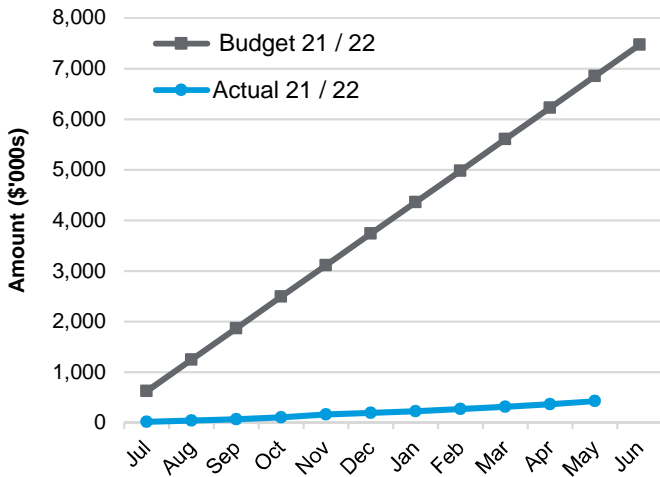


Capital Expenses (inc. Flood Damage)

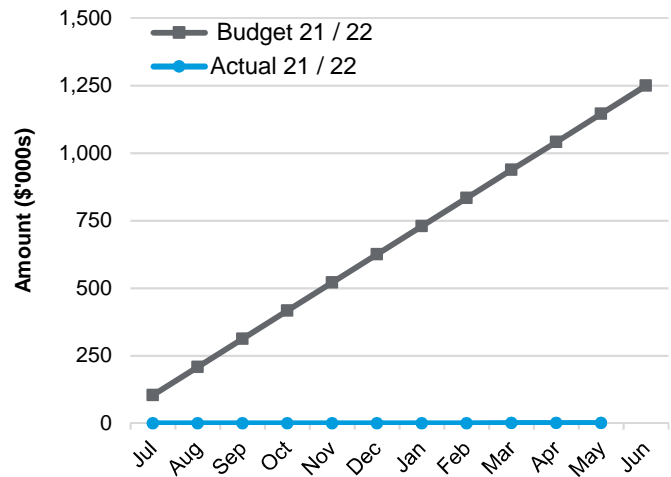


SHIRE OF CUE
MONTHLY FINANCIAL REPORT
For the Period Ending 31 May 2022
SUMMARY GRAPHS - CAPITAL

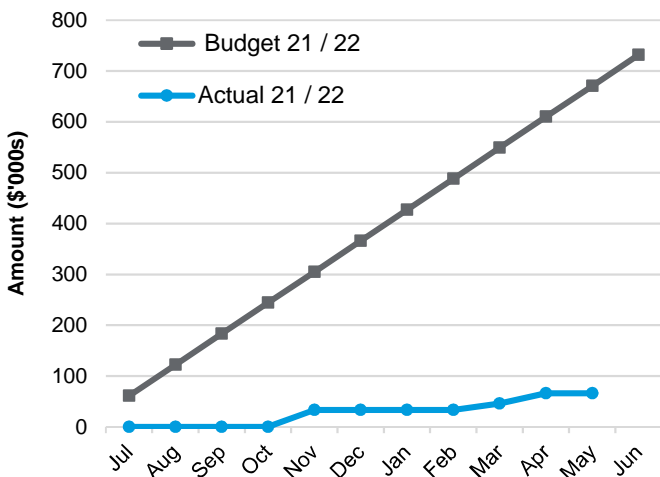
Land and Buildings (exc. GROH Housing)



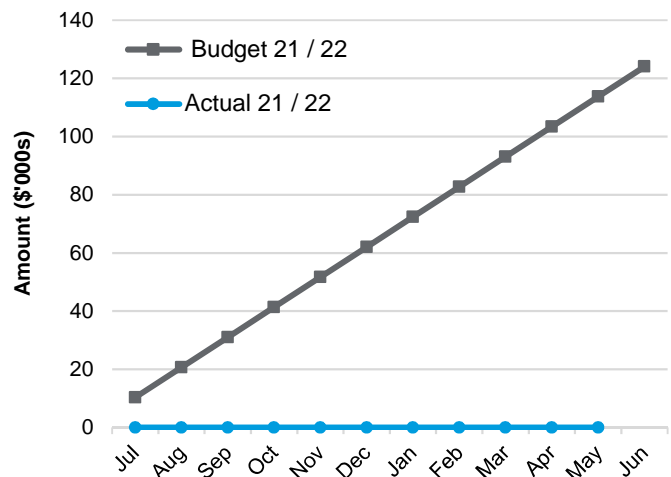
Staff Housing



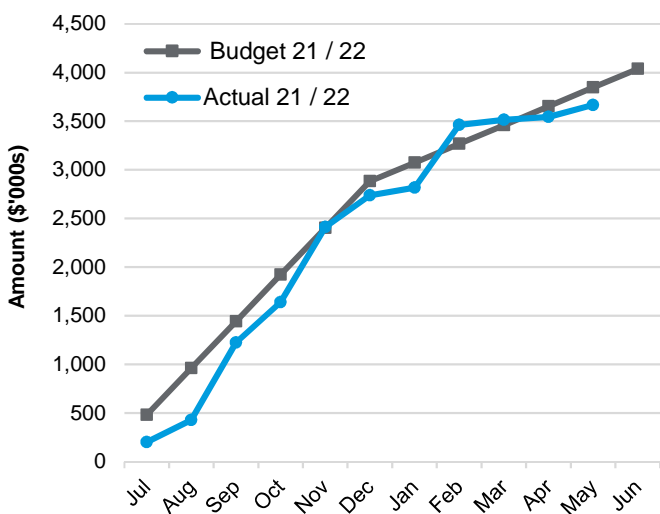
Plant and Equipment



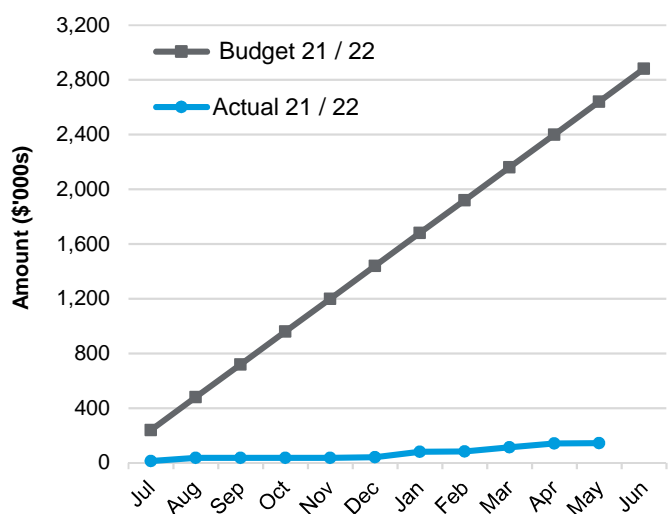
Furniture and Equipment



Roads



Other Infrastructure



SHIRE OF CUE
STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2022
NATURE OR TYPE

	Note	Annual Budget \$	YTD Budget \$	YTD Actual \$	Var* \$	Var* %
Opening Funding Surplus / (Deficit)	2	3,997,555	3,997,555	4,012,970		
Revenue from Operating Activities						
Rates	9	2,498,645	2,502,458	2,599,207	96,749	4%
Grants, Subsidies and Contributions	10(a)	2,152,180	1,970,371	3,565,547	1,595,176	81%
Fees and Charges		856,260	789,909	794,669	4,760	1%
Interest Earnings		58,280	53,405	46,741	(6,664)	(12%)
Other Revenue		111,000	101,717	59,632	(42,085)	(41%)
Profit on Disposal of Assets	6	1,000	913	-	(913)	(100%)
		5,677,365	5,418,773	7,065,795		
Expenditure from Operating Activities						
Employee Costs		(2,306,210)	(2,113,463)	(1,690,418)	423,045	20%
Materials and Contracts		(1,824,430)	(1,671,596)	(659,577)	1,012,019	61%
Utility Charges		(435,800)	(399,289)	(301,650)	97,639	24%
Depreciation on Non-current Assets		(3,178,660)	(2,913,812)	(2,905,287)	8,525	0%
Interest Expenses		(22,500)	(20,625)	(9,914)	10,711	52%
Insurance Expenses		(180,000)	(179,515)	(179,801)	(286)	(0%)
Other Expenditure		(305,700)	(280,159)	(108,620)	171,539	61%
Loss on Disposal of Assets	6	(36,200)	(33,187)	-	33,187	100%
		(8,289,500)	(7,611,646)	(5,855,268)		
Excluded Non-cash Operating Activities						
Depreciation and Amortisation		3,178,660	2,913,812	2,905,287		
(Profit) / Loss on Asset Disposal		35,200	32,274	-		
Movement in Fair Value (LGHT)		-	-	(999)		
Net Amount from Operating Activities		601,725	753,213	4,114,816		
Investing Activities						
Grants, Subsidies and Contributions	10(b)	11,400,410	10,450,341	3,082,683	(7,367,658)	(71%)
Proceeds from Disposal of Assets		90,000	82,500	-	(82,500)	(100%)
Land and Buildings	8(a)	(8,722,720)	(7,995,669)	(427,362)	7,568,307	95%
Plant and Equipment	8(b)	(732,000)	(671,000)	(66,027)	604,973	90%
Furniture and Equipment	8(c)	(124,100)	(113,751)	-	113,751	100%
Infrastructure Assets - Roads	8(d)	(4,038,150)	(3,845,452)	(3,667,034)	178,418	5%
Infrastructure Assets - Other	8(e)	(2,881,210)	(2,640,836)	(144,922)	2,495,914	95%
Net Amount from Investing Activities		(5,007,770)	(4,733,867)	(1,222,662)		
Financing Activities						
Transfer from Reserves	4	1,184,070	-	-	-	
Repayment of Debentures	7	(92,800)	(92,800)	(92,806)	(6)	(0%)
Transfer to Reserves	4	(682,780)	(30,048)	(34,092)	(4,044)	(13%)
Net Amount from Financing Activities		408,490	(122,848)	(126,898)		
Closing Funding Surplus / (Deficit)	2	-	(105,947)	6,778,226		

* - Note 1 provides an explanation for the relevant variances shown above.

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2022

1. 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 budget materially.

The material variance adopted by Council for the 2021/22 year is \$25,000 or 10% whichever is the greater.

Reporting Program	Var	Var	Var	Timing / Permanent	Explanation of Variance
	\$	%			
Operating Revenues					
Rates	96,749	4%	▲	Permanent	Revenue higher than expected
Grants, Subsidies and Contributions	1,595,176	81%	▲	Timing	Timing of grants
Other Revenue	(42,085)	(41%)	▼	Timing	Debt collection and legal fees, commercial property reimbursements, insurance recoveries
Operating Expense					
Employee Costs	423,045	20%	▲	Timing	Employee vacancies and staffing levels
Materials and Contracts	1,012,019	61%	▲	Timing	Expenditure less than budgeted
Utility Charges	97,639	24%	▲	Timing	Expenditure less than budgeted
Other Expenditure	171,539	61%	▲	Timing	Expenditure less than budgeted
Loss on Disposal of Assets	33,187	100%	▲	Timing	Timing of disposals
Capital Revenues					
Grants, Subsidies and Contributions	(7,367,658)	(71%)	▼	Timing	Timing of grants and contributions, including flood damage reimbursements
Proceeds from Disposal of Assets	(82,500)	(100%)	▼	Timing	Timing of disposals
Capital Expenses					
Land and Buildings	7,568,307	95%	▲	Timing	See Note 8 (Timing of projects)
Plant and Equipment	604,973	90%	▲	Timing	See Note 8 (Timing of replacements)
Furniture and Equipment	113,751	100%	▲	Timing	See note 8 (Timing of projects)
Infrastructure - Roads	178,418	5%	▲	Timing	See Note 8 (Timing of roads projects and flood damage works)
Infrastructure - Other	2,495,914	95%	▲	Timing	See Note 8 (Timing of projects)

Financing

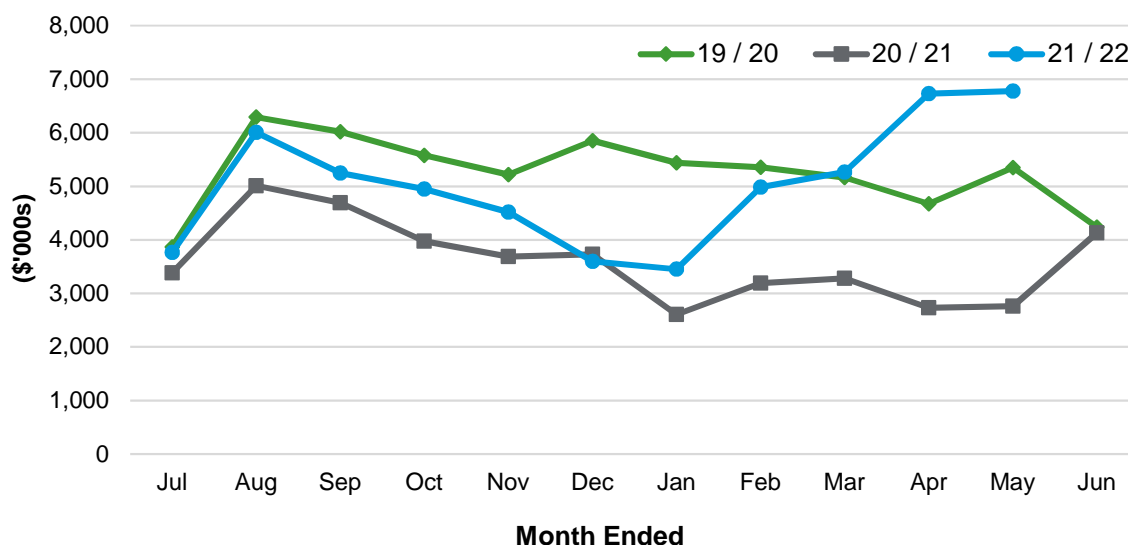
No financing activities have material variances over the threshold

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2022

2. NET CURRENT FUNDING POSITION

	Note	31 May 22	30 Jun 21
		\$	\$
Current Assets			
Cash Unrestricted	3	6,426,714	3,723,083
Cash Restricted	3	6,553,883	6,806,944
Receivables - Rates	5(a)	239,286	291,361
Receivables - Other	5(b)	243,822	129,380
ATO Receivable		-	65,181
Provision for Doubtful Debts		(33,910)	(33,910)
Accrued Income / Prepayments		250,796	1,120,185
Inventories		57,214	43,665
Total Current Assets		13,737,805	12,145,889
Current Liabilities			
Sundry Creditors		(2,942)	(921,598)
Rates Received in Advance		(21,999)	(3,330)
Revenue Received in Advance		(567,316)	(888,993)
ATO Payable		(233,575)	-
Deposits and Bonds		(23,854)	(8,000)
Loan Liability	7	-	(92,806)
Accrued Expenses		-	(86,740)
Accrued Salaries and Wages		-	(33,877)
Total Payables		(849,687)	(2,035,343)
Provisions		(169,179)	(283,760)
Total Current Liabilities		(1,018,866)	(2,319,103)
Less: Cash Reserves	4	(5,940,714)	(5,906,621)
Less: Loan Liability	7	-	92,806
Net Funding Position		6,778,226	4,012,970

Net Funding Position



SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2022

3. CASH AND FINANCIAL ASSETS

	Unrestricted	Restricted	Total	Interest	Maturity
	\$	\$	Amount	Rate	Date
(a) Cash and Cash Equivalents			\$	%	
Cash On Hand	970		970	0.00	N/A
Cheque Account	174,303		174,303	0.00	N/A
Online Saver Account	3,867,862		3,867,862	0.20	N/A
Cash Deposit	511,601		511,601	0.43	12 Jul 22
Cash Deposit	483,540		483,540	0.45	04 Jun 22
Cash Deposit	1,388,437	613,170	2,001,607	0.43	21 Jul 22
Reserves Deposit		1,534,086	1,534,086	0.35	07 Sep 22
Reserves Deposit*		83,094	83,094	0.05	05 Jun 22
Reserves Deposit		1,164,760	1,164,760	0.55	24 Oct 22
Reserves Deposit		1,343,278	1,343,278	0.55	25 Jul 22
Reserves Deposit		1,159,008	1,159,008	0.55	25 Aug 22
Reserves Deposit		656,487	656,487	0.55	11 Jun 22
Total Cash / Financial Assets	6,426,714	6,553,883	12,980,597		

* - Held in short term investment and will be combined with the term deposit maturing on 11 Jun 22

(b) Trust Fund

Description	Opening Balance 01 Jul 21	Amount Received	Amount Paid	Closing Balance 31 May 22
	\$	\$	\$	\$
Cue LCDC	2,080	-	-	2,080
Total Funds in Trust	2,080	-	-	2,080

The current interest rate for this type of bank account is 0.00% when funds held are less than \$500,000

4. CASH BACKED RESERVES

YTD Actual

Reserve Name	Balance 01 Jul 21	Transfers from	Interest Received	Transfer to	Balance 31 May 22
	\$	\$	\$	\$	\$
Long Service Leave	63,409	-	366	-	63,775
Building Maintenance	598,347	-	3,453	-	601,800
Plant Replacement	517,888	-	2,988	-	520,876
Streetscape	319,655	-	1,845	-	321,500
Sports Facilities	123,079	-	710	-	123,789
Tourist Park Development	254,225	-	1,466	-	255,691
Water Playground	61,147	-	353	-	61,500
Beringarra Road	2,530,506	-	14,610	-	2,545,117
Tourism	124,168	-	717	-	124,885
Housing / Land Development	218,246	-	1,260	-	219,506
Heritage	631,446	-	3,644	-	635,090
Road Maintenance	234,661	-	1,354	-	236,015
Infrastructure	229,844	-	1,326	-	231,170
Total Cash Backed Reserves	5,906,621	-	34,092	-	5,940,714

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2022

5. RECEIVABLES

(a) Rates Receivable

	31 May 22
	\$
Current	83,643
Previous Year	29,663
Second Previous Year	36,374
Third Previous Year or Greater	89,607
Total Rates Receivable Outstanding	239,286

(b) General Receivables*

	31 May 22
	\$
Current	188,509
30 Days	13,243
60 Days	414
90+ Days	41,656
Total General Receivables Outstanding	243,822

* - Amounts may include GST

6. DISPOSAL OF ASSETS

	Annual Budget Profit / (Loss)	YTD Proceeds on Disposal	YTD Actual Profit / (Loss)
	\$	\$	\$
Plant and Equipment			
Caterpillar 226B3SC Skid Steer Loader	(2,900)	-	-
Mack Trident Prime Mover CD 775	(30,600)	-	-
CAT 301.7D Mini Excavator	(2,700)	-	-
Town Crew Supervisor Ute	1,000	-	-
Total Profit or (Loss)	(35,200)	-	-

7. INFORMATION ON BORROWINGS

	Annual Budget	YTD Budget	YTD Actual
	\$	\$	\$
GROH Housing			
Principal Repayments	92,800	92,800	92,806
Interest and Fees	22,500	20,625	9,914
Total Repayments	115,300	113,425	102,719

Principal Outstanding

Principal Outstanding 01 Jul	843,839	843,839	843,839
Principal Repayments	(92,800)	(92,800)	(92,806)
Principal Outstanding Current Month	751,039	751,039	751,033

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2022

8. CAPITAL ACQUISITIONS

(a) Land and Buildings

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Staff Unit Housing Development	1,250,000	1,145,826	335	1,145,491
Pensioner Housing Development	3,889,220	3,565,133	-	3,565,133
GROH Housing	45,000	41,250	42,506	(1,256)
Staff Housing	430,000	394,163	10,000	384,163
Great Fingal Mine Office	2,000,000	1,833,326	-	1,833,326
Old Railway Building and Youth Centre	250,000	229,163	141,836	87,327
Town Hall Upgrades	50,000	45,815	-	45,815
Heritage Building Renovations	230,000	210,815	33,935	176,880
Bowling Green Upgrade	10,000	9,163	-	9,163
Works Depot Improvements	50,000	45,826	21,186	24,640
Tourist Park House and Office	80,000	73,315	87,292	(13,977)
Old Gaol Restoration	80,000	73,326	52,679	20,647
Heydon Place Industrial Development	250,000	229,141	32,273	196,868
Old Municipal Building Improvements	60,000	54,978	-	54,978
Pension Hut Renovation	10,500	9,625	-	9,625
Administration Building Improvements	35,000	32,054	-	32,054
Airport Terminal	-	-	3,230	(3,230)
Heritage Discovery Centre	3,000	2,750	2,090	660
Total Land and Buildings	8,722,720	7,995,669	427,362	7,568,307

(b) Plant and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Prime Mover	300,000	275,000	-	275,000
Mini Excavator	70,000	64,167	-	64,167
Caterpillar Skid Steer Loader	100,000	91,667	-	91,667
4 x 4 Dual Cab 3 Tonne Truck	100,000	91,667	-	91,667
Town Crew Tipping Tray Ute	45,000	41,250	-	41,250
Cleaners Van	35,000	32,083	33,149	(1,066)
Road Maintenance Equipment	20,000	18,333	14,941	3,393
Mobile Refridgerated Cool Room	20,000	18,333	-	18,333
Mobile BBQ and Lighting Tower	20,000	18,333	-	18,333
Town Maintenance Equipment	12,000	11,000	-	11,000
Workshop Equipment	10,000	9,167	5,435	3,732
Cat 950G Loader	-	-	12,502	(12,502)
Total Plant and Equipment	732,000	671,000	66,027	604,973

SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2022

8. CAPITAL ACQUISITIONS (Continued)

(c) Furniture and Equipment

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Council	10,000	9,163	-	9,163
Staff Housing	15,000	13,750	-	13,750
Pension Hut	10,000	9,163	-	9,163
Administration	89,100	81,675	-	81,675
Total Furniture and Equipment	124,100	113,751	-	113,751

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2022

8. CAPITAL ACQUISITIONS (Continued)

(d) Infrastructure - Roads

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Flood Damage Reimbursement (AGRN888)	1,726,170	1,726,170	1,713,412	12,758
Road Train Assembly Area	252,600	231,550	76,174	155,376
Roads to Recovery	351,880	322,553	407,919	(85,366)
Construction - Muni Funds Roads	440,000	403,315	358,962	44,353
Road Sealing Works	743,000	681,087	611,481	69,606
Regional Roads Group	274,500	251,614	348,431	(96,817)
Cue-Beringarra Road	150,000	137,500	150,655	(13,155)
Grid Widening Program	100,000	91,663	-	91,663
Total Infrastructure - Roads	4,038,150	3,845,452	3,667,034	178,418

(e) Other Infrastructure

	Annual Budget \$	YTD Budget \$	YTD Actual \$	YTD Variance \$
Waste Site - Fencing and Improvements	325,000	297,891	87,018	210,873
Deep Sewerage	240,000	220,000	-	220,000
Cemetery Niche Wall	35,000	32,054	-	32,054
Playground Equipment	220,000	201,641	-	201,641
Sporting Facilities	100,000	91,652	12,022	79,630
Oval Infrastructure	50,000	45,826	-	45,826
Walk and Cycle Trails	27,610	25,300	9,623	15,677
Airport Runway Resealing	1,200,000	1,099,978	700	1,099,278
Artificial Lawn and Retic	45,000	41,228	-	41,228
Museum Project	80,000	73,315	1,032	72,283
Streetscape	75,000	68,728	-	68,728
Tourist Park Improvements	40,000	36,641	7,000	29,641
CCTV	50,000	45,826	159	45,667
RV Site	30,000	27,478	-	27,478
Oasis Visitor Parking Project	23,000	21,076	-	21,076
Standpipe Automation	60,000	55,000	27,368	27,632
LRCIP Funded Projects	280,600	257,202	-	257,202
Total Infrastructure - Other	2,881,210	2,640,836	144,922	2,495,914

Total Capital Expenditure

16,498,180	15,266,708	4,305,345	10,961,363
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SHIRE OF CUE
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ending 31 May 2022

9. RATING INFORMATION

	Rateable Value	Rate in	Number of Properties	Annual Budget Revenue	YTD Actual Revenue
	\$	\$	#	\$	\$
General Rates					
GRV Residential	561,648	0.109067	93	61,257	61,257
GRV Commercial	304,708	0.109067	6	33,233	33,234
GRV Vacant Land	-	0.109067	0	-	-
GRV M & T Workforce	246,750	0.300000	2	74,025	74,025
UV Mining	7,666,802	0.290984	355	2,230,917	2,240,510
UV Pastoral	563,097	0.078631	14	44,277	42,270
Total General Rates				2,443,709	2,451,296
Minimum Rates					
GRV Residential	105,449	463.00	47	21,761	21,761
GRV Commercial	-	463.00	0	-	-
GRV Vacant Land	5,888	463.00	37	17,131	16,668
GRV M & T Workforce	-	463.00	0	-	-
UV Mining	103,631	463.00	130	60,190	60,653
UV Pastoral	12,295	463.00	4	1,852	2,315
Total Minimum Rates				100,934	101,397
Total General and Minimum Rates				2,544,643	2,552,693
Other Rate Revenue					
Rates Written-off				(43,643)	(1,004)
Discounts / Concessions				(6,355)	(1,407)
Incentive Prize				(1,000)	(1,000)
Interim and Back Rates				5,000	49,925
Total Funds Raised from Rates				2,498,645	2,599,207

SHIRE OF CUE

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY

For the Period Ending 31 May 2022

10. GRANTS, SUBSIDIES AND CONTRIBUTIONS

(a) Operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
General Commission Grants	WA Government	801,259	734,492	2,044,594
Roads Commission Grants	WA Government	192,687	176,627	536,517
ESL Grant	FESA	7,500	6,875	6,669
Youth Program Grant		650	648	650
Library Grant		-	-	2,505
Donations Received		800	726	-
Australia Day Grant		30,000	25,000	22,166
MRWA RRG Direct Grant	MRWA	130,284	119,427	130,284
Road Use Agreements		900,000	825,000	790,042
Road Maintenance		5,000	4,587	5,337
Adam Brand Concert*		-	-	(6,503)
Diesel Fuel Rebate		40,000	36,663	33,287
Sundry Income Admin		44,000	40,326	-
Total Grants, Subsidies and Contributions		2,152,180	1,970,371	3,565,547

* - Adjustment required to accrued income recognised in 20/21

(b) Non-operating Grants, Subsidies and Contributions

	Grant Provider	Annual Budget \$	YTD Budget \$	YTD Actual \$
Local Roads / Community Infrastructure	Federal	1,239,135	1,135,871	-
Pensioner Housing Development	WA Government	3,889,220	3,565,122	-
Deep Sewerage	Royalties for Regions	240,000	220,000	-
Waste Site Development		100,000	91,663	-
Great Fingall Mine Development	WA Government	1,500,000	1,375,000	-
Great Fingall Mine Development	Contribution	250,000	229,163	-
Railway Building	WA Government	330,000	302,500	350,000
Playground	WA Government	110,000	100,826	-
Flood Damage Reimbursement (AGRN888)	DFES	1,572,170	1,441,154	1,557,944
Airport Grants and Contributions	RADS	400,000	366,663	-
Airport Grants and Contributions	Contribution	400,000	366,663	-
Roads to Recovery	Federal	351,885	322,553	353,424
Road Sealing Works Contribution	Contribution	743,000	681,087	758,315
RRG - RRG Road Project Grant	RRG	140,000	128,326	-
Heydon Place Industrial Development		135,000	123,750	63,000
Total Grants, Subsidies and Contributions		11,400,410	10,450,341	3,082,683

10.3 2022-2023 FEES AND CHARGES

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Glenn Boyes – Deputy Chief Executive Officer
 DATE: 11 June 2022

Matters for Consideration:

Adoption of the fees and charges for the Shire of Cue for the 2022-2023 financial year.

Background:

In accordance with section 6.16 of the *Local Government Act 1995*, fees and charges are adopted annually as part of the Council’s budget.

Comments:

The schedules of fees and charges proposed for the 2022-2023 financial year are included in [Appendix 3](#). Most of the fees and charges are proposed with no increase. A review of the costs of providing services has been conducted and increases have only been proposed where the cost is not being met by the fee charged.

Statutory Environment:

Local Government Act 1995 – Part 6, Division 5, Subdivision 2 – Fees and Charges.

11. 6.16. Imposition of fees and charges

- (1) *A local government may impose* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.*

** Absolute majority required.*

- (2) *A fee or charge may be imposed for the following —*
 - (a) *providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;*
 - (b) *supplying a service or carrying out work at the request of a person;*
 - (c) *subject to section 5.94, providing information from local government records;*
 - (d) *receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;*
 - (e) *supplying goods;*
 - (f) *such other service as may be prescribed.*

- (3) *Fees and charges are to be imposed when adopting the annual budget but may be —*
- (a) *imposed* during a financial year; and*
 - (b) *amended* from time to time during a financial year.*

** Absolute majority required.*

12. *6.17. Setting level of fees and charges*

- (1) *In determining the amount of a fee or charge for a service or for goods a local government is required to take into consideration the following factors —*
- (a) *the cost to the local government of providing the service or goods; and*
 - (b) *the importance of the service or goods to the community; and*
 - (c) *the price at which the service or goods could be provided by an alternative provider.*
- (2) *A higher fee or charge or additional fee or charge may be imposed for an expedited service or supply of goods if it is requested that the service or goods be provided urgently.*
- (3) *The basis for determining a fee or charge is not to be limited to the cost of providing the service or goods other than a service —*
- (a) *under section 5.96; or*
 - (b) *under section 6.16(2)(d); or*
 - (c) *prescribed under section 6.16(2)(f), where the regulation prescribing the service also specifies that such a limit is to apply to the fee or charge for the service.*
- (4) *Regulations may —*
- (a) *prohibit the imposition of a fee or charge in prescribed circumstances; or*
 - (b) *limit the amount of a fee or charge in prescribed circumstances.*

13. *6.18. Effect of other written laws*

- (1) *If the amount of a fee or charge for a service or for goods is determined under another written law a local government may not —*
- (a) *determine an amount that is inconsistent with the amount determined under the other written law; or*
 - (b) *charge a fee or charge in addition to the amount determined by or under the other written law.*
- (2) *A local government is not to impose a fee or charge for a service or goods under this Act if the imposition of a fee or charge for the service or goods is prohibited under another written law.*

14. 6.19. Local government to give notice of fees and charges

If a local government wishes to impose any fees or charges under this Subdivision after the annual budget has been adopted it must, before introducing the fees or charges, give local public notice of —

- (a) its intention to do so; and*
- (b) the date from which it is proposed the fees or charges will be imposed.*

Policy Implications:

Nil

Financial Implications:

Fees and charges revenue makes up approximately 10% of the Shires operating income and provides a means for the Shire to recover the costs of providing services on a user pay basis.

Strategic Implications:

Shire of Cue Strategic Community Plan 2023 - 2038

Outcome 2.1: A strategically focused and unified Council functioning efficiently

2.1.3: Maintain accountability and financial responsibility.

Consultation:

Richard Towell – Chief Executive Officer

John Curtin – Manager Works and Services

Officer’s Recommendation: **Voting Requirement:** Absolute Majority

That Council, by absolute majority;

adopts the schedule of fees and charges contained in [Appendix 3](#), effective from 01 July 2022, and incorporates these fees and charges into the 2022-2023 budget.

Council Decision:	Voting requirement: Absolute Majority
MOVED:	SECONDED:
CARRIED:	

APPENDIX 3



**Fees and Charges
Schedule
2022 - 2023**

OFFICE CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Photocopying					
A4 Black Printing - per single sided page	\$ 1.00	\$ 1.00	*		No increase
A4 Colour Printing - per single sided page	\$ 1.65	\$ 1.65	*		No increase
A3 Black Printing - per single sided page	\$ 1.55	\$ 1.55	*		No increase
A3 Colour Printing - per single sided page	\$ 3.35	\$ 3.35	*		No increase
<i>All other office services, Refer Customer to Community Resource Centre</i>					
Library					
Lost / Damaged Books	At Cost	At Cost			No increase
Freedom of Information (as per Act)					
Other fee's may apply - check with the FOI co-ordinator					
Staff Time / hour	\$ 30.00	\$ 30.00		*	As per legislation
Non Personal application	\$ 30.00	\$ 30.00		*	As per legislation
TOURISM CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Gold on the Murchison Book	\$ 31.00	\$ 31.00	*		No increase
Just A Century Ago Paperback Book	\$ 19.00	\$ 19.00	*		No increase
Just A Century Ago Hardback Book	\$ 25.00	\$ 25.00	*		No increase
HALL CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Bond for Hall Hire - Event / function with alcohol	\$ 860.00	\$ 860.00			No increase
Bond for Hall Hire - Event / function without alcohol	\$ 540.00	\$ 540.00			No increase
Hall Hire - Private Function (with alcohol) per day	\$ 430.00	\$ 445.00	*		~3% Increase
(Licensee responsible for liquor license)					
Hall Hire - Private Function (without alcohol) per day	\$ 165.00	\$ 170.00	*		~3% Increase
Sound system Bond	\$ 320.00	\$ 320.00			No increase
Sound system - per day	\$ 33.00	\$ 33.00	*		No increase
<i>Half day or less - 50% of full day hire fees - Bond applies</i>					
Community Use - Fundraising	No Charge	No Charge			No increase
Key Bond	\$ 55.00	\$ 55.00			No increase
Additional Cleaning (per hour)	\$ 82.00	\$ 84.00	*		~3% Increase
Repair of Damage Caused during hire use	At Cost + 25%	At Cost + 25%			No increase
Hall Hire includes hire of all chattels					
Bond for table and chair hire (Shire delivery \$70 extra)	\$ 120.00	\$ 120.00			No increase
Chair Hire (per day) (Shire delivery \$70 extra)	\$ 2.00	\$ 2.10	*		~3% Increase
Table Hire (per day) (Shire Delivery \$70 extra)	\$ 14.00	\$ 14.40	*		~3% Increase
Out of town delivery extra	Negotiated	Negotiated			No increase
Cost of extended table and chair hire to be negotiated	Negotiated	Negotiated			No increase

SPORTS COMPLEX CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Bond for keys	N/A	N/A			No increase
Casual court use at night with lights	No Charge	No Charge			No increase
Shire initiated programs	No Charge	No Charge			No increase
PLANT HIRE / PRIVATE WORKS	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
The Shire does not supply commercial quantities of water, sand, gravel or other materials. The Shire supplies for residential, non-profit purposes and only if/when the product is available. Minimum quantity is 1m ³					
Persons or organisations requiring large quantities of materials or commercial volumes should negotiate with local contractors.					
Standpipe - water must be for drinking or personal use only and not for road construction, dust suppression, earth works, land development or any other construction type works.					
All private works and plant hire are subject to quotation by CEO. Quotations are dependent on scope of work, location and prevailing conditions.					

Material Supply					
Water usage per kL (maximum 10kL per day)	\$	12.00	\$	12.00	No increase
Swipe card to access standpipe	\$	15.00	\$	15.00	*
Bore water-Non potable-per kilolitre-minimum charge applies	\$	1.00	\$	1.00	No increase
Minimum charge	\$	35.00	\$	35.00	No increase
Diesel Fuel Sales		At Cost + \$0.04		At Cost + \$0.04	*
River Sand Per M ³ - Includes delivery	\$	70.00	\$	75.00	\$5 Increase
Wandri Sand Per M ³ - Includes delivery	\$	70.00	\$	75.00	\$5 Increase
Red Gravel Per M ³ - includes delivery	\$	70.00	\$	75.00	\$5 Increase
Cracker Dust per M ³ (if available) - Includes delivery	\$	70.00	\$	75.00	\$5 Increase
Brickies Sand per M ³ (if available) - Includes delivery	\$	135.00	\$	140.00	\$5 Increase
Blue Metal per M ³ (if available) - Includes delivery	\$	175.00	\$	180.00	\$5 Increase
Gravel / Sand from town stockpile, no delivery M ³	\$	20.00	\$	25.00	\$5 Increase
Gravel from pits - rehabilitation & establishment cost - Per M ³	\$	10.00	\$	15.00	\$5 Increase
Plant Hire/Private Works					
Plant Hire Charges Per Hour - NO DRY HIRE					
Grader	\$	221.00	\$	228.00	~3% Increase
426 Front End Loader	\$	198.00	\$	204.00	~3% Increase
Attachments (in addition to the hire of the plant)	\$	22.00	\$	23.00	~3% Increase
Bobcat (Skidsteer Loader)	\$	147.00	\$	151.00	~3% Increase
Mini Digger	\$	147.00	\$	151.00	~3% Increase
Kubota Tractor	\$	147.00	\$	151.00	~3% Increase
950G Wheel Loader	\$	227.00	\$	234.00	~3% Increase
D6T Dozer	\$	238.50	\$	246.00	~3% Increase
Excavator	\$	227.00	\$	234.00	~3% Increase
Bomag MPH100 Stabiliser	\$	238.50	\$	246.00	~3% Increase
Vibrator Drum Roller	\$	178.50	\$	184.00	~3% Increase
Rubber Roller	\$	176.00	\$	181.00	~3% Increase
Twin Drum Roller (1.6 tonne)	\$	108.00	\$	111.00	~3% Increase
Ride-on Mower	\$	108.00	\$	111.00	~3% Increase
Backhoe	\$	174.00	\$	179.00	~3% Increase
Fork Lift	\$	108.00	\$	111.00	~3% Increase
Service Vehicle - Ute	\$	124.00	\$	128.00	~3% Increase
3.5 Tonne Tip Truck	\$	124.00	\$	128.00	~3% Increase
Prime Mover	\$	151.00	\$	156.00	~3% Increase
Prime Mover with one trailer	\$	192.00	\$	198.00	~3% Increase
Prime Mover with two trailers	\$	221.00	\$	228.00	~3% Increase

Prime Mover with Drop Deck Ramps	\$ 192.00	\$ 198.00	*		~3% Increase
EWP	\$ 108.00	\$ 111.00	*		~3% Increase
Street Sweeper	\$ 108.00	\$ 111.00	*		~3% Increase
Labour Hire					
Per man hour - ordinary hours	\$ 80.00	\$ 82.00	*		~3% Increase
Per man hour - overtime hours (double)	\$ 160.00	\$ 165.00	*		~3% Increase
Per man hour - overtime hours (1.5)	\$ 120.00	\$ 124.00	*		~3% Increase
CEMETERY CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Grant of right of burial	\$ 150.00	\$ 150.00			No increase
Plot reservation, valid for 25 years	\$ 25.00	\$ 25.00			No increase
Sinking/Reopening a Grave	\$ 2,500.00	\$ 2,500.00	*		No increase
Internment of Ashes in an existing grave	\$ 325.00	\$ 325.00	*		No increase
Internment of ashes in niche wall - single	\$ 565.00	\$ 565.00	*		No increase
Internment of ashes in niche wall - double	\$ 785.00	\$ 785.00	*		No increase
Niche wall plaque (If not supplied)	At cost + 20%	At cost + 20%			No increase
Internment Penalty - Lack of Notice or Weekend/Public Holiday Penalty	Additional cost of staff time	Additional cost of staff time	*		No increase

AIRPORT CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Visiting Aircraft					
Landing Charge per 1000kg (MTOW)	\$ 19.90	\$ 19.90	*		No increase
Parking Fee	\$ 36.60	\$ 36.60	*		No increase
Night Landing Lights (Except RFDS)	\$ 328.25	\$ 328.25	*		No increase
Passenger outbound landing fee per person	\$ 10.70	\$ 10.70	*		No increase
Passenger inbound landing fee per person	\$ 10.70	\$ 10.70	*		No increase
Locally Based Aircraft					
Parking Fee per Annum (part thereof)	\$ 672.65	\$ 672.65	*		No increase
Call Out Fee - After Hours					
Per man hour - overtime hours (double)	\$ 158.00	\$ 158.00			No increase
COMMUNITY BUS	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
ALL users must pay for fuel					
Bond (refunded once bus is returned undamaged, in a clean condition and with a FULL tank of fuel)	\$ 525.00	\$ 525.00			No increase
Minimum Hire Fee (Under 50km) per day	\$ 138.00	\$ 138.00	*		No increase
Standard Hire Fee (50km to 250km) per day	\$ 145.00	\$ 145.00	*		No increase
Hire Charge Over 250km (per km)	\$ 1.15	\$ 1.15	*		No increase
Additional Day Hire (Over 2 days)	\$ 108.00	\$ 108.00	*		No increase
School - Any occasion (250km then km charge)	Negotiated	Negotiated	*		No increase
Sporting Clubs etc. (250km then km charge)	\$ 140.00	\$ 140.00	*		No increase
Medical Hire	Free	Free	*		No increase
Fuel Charges (Per Litre)	At cost + 20%	At cost + 20%	*		No increase
Cleaning Charges Per Hour	At cost + 20%	At cost + 20%	*		No increase
Repair Charges	At cost + 20%	At cost + 20%	*		No increase
ANIMAL CONTROL (S1: Dog Act 1976; Dog Regulations 2013) (S2: Cat Act 2011; Cat Regulations 2012)	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Cat Trap Hire Weekly Limit	Free 1st week	Free 1st week			No increase
Trap Hire subsequent weeks	\$ 12.50	\$ 12.50	*		No increase
Trap Bond	\$ 50.00	\$ 50.00			No increase
Dog Registration - 1 Year Sterilized	\$ 20.00	\$ 20.00		S1	As per legislation
Dog Registration - 3 Year Sterilized	\$ 42.50	\$ 42.50		S1	As per legislation
Dog Registration - 1 Year Unsterilized	\$ 50.00	\$ 50.00		S1	As per legislation
Dog Registration - 1 Year Dangerous Dog	\$ 50.00	\$ 50.00		S1	As per legislation
Dog Registration - Lifetime Unsterilized	\$ 250.00	\$ 250.00		S1	As per legislation
Dog Registration - Lifetime Sterilized	\$ 100.00	\$ 100.00		S1	As per legislation

Dog Registration - 3 Years Unsterilized	\$ 120.00	\$ 120.00		S1	As per legislation
Cat Registration - 1 Year Sterilized	\$ 20.00	\$ 20.00		S2	As per legislation
Cat Registration - 3 Year Sterilized	\$ 42.50	\$ 42.50		S2	As per legislation
Cat Registration - 1 year unsterilized	\$ 50.00	\$ 50.00		S2	As per legislation
Cat Registration - Lifetime	\$ 100.00	\$ 100.00		S2	As per legislation
Cat Registration - 3 Year unsterilized	\$ 120.00	\$ 120.00		S2	As per legislation
Pension Rebate	50% of fee	50% of fee		S1 & S2	As per legislation
Bonafide Stock Dogs	25% of fee	25% of fee			No increase
Impounding of a dog / cat	\$ 82.00	\$ 84.00	*		~3% Increase
Maintenance of a dog / cat in pound - per day	\$ 21.50	\$ 22.00	*		~3% Increase
Dog / Cat destruction	\$ 54.00	\$ 56.00	*		~3% Increase
SANITATION CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Rubbish Charges (Annual Fees for Service)					
Residential Sanitation service-one bin/one pick up per week	\$ 260.00	\$ 270.00			~3% Increase
Residential Sanitation service - extra bin	\$ 130.00	\$ 135.00			~3% Increase
Pensioner discounted rate - Per domestic service	\$ 175.00	\$ 180.00			~3% Increase
Commercial Rubbish Service - Per bin bi-weekly pick up	\$ 520.00	\$ 535.00			~3% Increase
Minimum commercial rubbish service	\$ 520.00	\$ 535.00			~3% Increase
Extra commercial pick ups will be by negotiation with the Shire	Negotiated	Negotiated			No increase
Mining camp - per bin collected (by operator)	\$ 6.25	\$ 6.45			~3% Increase

Sanitation Charges - Waste site fees					
Domestic	No charge	No charge			No increase
Commercial - per cubic metre	\$ 10.00	\$ 10.00	*		No increase
Effluent disposal to waste ponds - per litre	\$ 0.05	\$ 0.05	*		No increase
Commercial oil - per litre - cost recovery	\$ 0.30	\$ 0.30	*		No increase
Car bodies	No charge	No charge	*		No increase
Asbestos per kilo up to 20kg	\$ 0.50	\$ 0.50			No increase
Asbestos per sheet or part thereof	\$ 2.00	\$ 2.00			No increase
Asbestos products - per cubic metre or part thereof	\$ 100.00	\$ 100.00	*		No increase
Tyres - cost recovery - per tyre up to light truck	\$ 3.00	\$ 3.00	*		No increase
Tyres - cost recovery - per large tyre (Truck)	\$ 10.00	\$ 10.00	*		No increase
Larger sizes and Commercial quantities	POA	POA			No increase
Demolition - Waste Disposal Site Fees					
Permit to demolish a building per storey	\$ 105.00	\$ 105.00	*		No increase
Demolition waste disposal	\$ 150.00	\$ 150.00	*		No increase
Building license waste disposal	\$ 60.00	\$ 60.00	*		No increase
TOURIST PARK CHARGES					
	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Caravan and Camping Sites					
Weekly rates - pay for six nights stay seven nights					
Powered Site Multi Accommodation Unit Caravan booked for a week	\$ 210.00	\$ 210.00	*		No increase
Powered Site	\$ 32.00	\$ 32.00	*		No increase
Powered Site - per week (booked as a week)	\$ 192.00	\$ 192.00	*		No increase
Powered Site - Pensioners and Seniors	\$ 25.00	\$ 25.00	*		No increase
Powered Site - Pensioners and Seniors -per week (booked as a week)	\$ 150.00	\$ 150.00	*		No increase
Camp Site - per site per day	\$ 25.00	\$ 25.00	*		No increase
Camp Site - per site per week (booked as a week)	\$ 150.00	\$ 150.00	*		No increase
Overflow Sites - showers, toilets but unpowered	\$ 25.00	\$ 25.00	*		No increase
Van storage in designated area, per day, no power.	\$ 5.00	\$ 5.00	*		No increase
Shower only - per person	\$ 5.00	\$ 5.00	*		No increase
Washing machine/dryers	\$ 4.00	\$ 4.00	*		No increase
All prices quoted below are based on two people per night					
Additional people - Children per night	\$ 5.00	\$ 5.00	*		No increase
Additional People - Adults per night	\$ 10.00	\$ 10.00	*		No increase
Historic Cottages and Old Gaol					
Historic Cottage	\$ 95.00	\$ 95.00	*		No increase
Historic Cottage per week	\$ 450.00	\$ 450.00	*		No increase
Old Gaol	\$ 55.00	\$ 55.00	*		No increase
All prices quoted below are based on two people per night					

Additional people - Children per night	\$ 5.00	\$ 5.00	*		No increase
Additional People - Adults per night	\$ 10.00	\$ 10.00	*		No increase
SHIRE RENTAL PREMISES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Staff - per week	\$ 70.00	\$ 70.00			No increase
Rented Houses - bond	\$ 800.00	\$ 800.00			No increase
BUILDING RELATED CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Planning Charges: (S3: Planning & Development Act 1995)					
(a) Development Application (Not more than \$50,000)	\$ 147.00	\$ 147.00		S3	As per legislation
(b) \$50,001 - \$500,000	0.32% of development	0.32% of development		S3	As per legislation
© \$500,000 - \$2.5M	\$1 700 + 0.257% for every \$1 in excess of \$500,000	\$1 700 + 0.257% for every \$1 in excess of \$500,000		S3	As per legislation
(d) \$2.5M - \$5M	\$7 161 + 0.206% for every \$1 in excess of \$2.5M	\$7 161 + 0.206% for every \$1 in excess of \$2.5M		S3	As per legislation

(e) \$5M - \$21.5M	\$12 633 + 0.123% for every \$1 in excess of \$5M	\$12 633 + 0.123% for every \$1 in excess of \$5M		S3	As per legislation
(f) >\$21.5M	\$ 34,196.00	\$ 34,196.00		S3	As per legislation
Determining a development application where the development has commenced or been carried out	\$ 294.00	\$ 294.00		S3	As per legislation
Determining a development application for an extractive industry where the development has not commenced or been carried out	\$ 739.00	\$ 739.00		S3	As per legislation
Determining a development application for an extractive industry where the development has commenced or been carried out	\$ 1,478.00	\$ 1,478.00		S3	As per legislation
Determining an application to amend or cancel development approval	\$ 295.00	\$ 295.00		S3	As per legislation
Issue of Written Planning Advice	Cost recovery + 10%	Cost recovery + 10%	*		No Increase
Home based business (S4: Town Planning Scheme 1)					
Application where the development has not commenced or been carried out	\$ 222.00	\$ 222.00		S4	As per legislation
Annual Renewal	\$ 73.00	\$ 73.00		S4	As per legislation
Determine an initial application for approval of a home occupation where the home occupation has commenced	\$ 444.00	\$ 444.00		S4	As per legislation
Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired.	\$ 146.00	\$ 146.00		S4	As per legislation
Change of Use Application	\$ 295.00	\$ 295.00		S4	As per legislation
Change of Use Application when change has commenced	\$ 590.00	\$ 590.00			No Increase
Building Permit Application Fee (S5: Building Act 2011) (S6: Building & Construction Industry Training Levy Act 1990) (S7: Building Services Levy Act 2011)					
Uncertified Building Permit Application - % of value	0.32% of value but not < \$105	0.32% of value but not < \$105		S5	As per legislation
Certified Building Permit Application - % of value (Class 1 & 10)	0.19% of value but not <\$105	0.19% of value but not <\$105		S5	As per legislation
Certified Building Permit Application - % of Value (Class 2-9)	0.09% of value but not <\$105	0.09% of value but not <\$105		S5	As per legislation
Application for an occupancy permit for a completed building, temporary occupancy permit, variation to occupancy permit, replacement of an occupancy certificate or change of classification occupancy permit	\$ 105.00	\$ 105.00		S5	As per legislation

Application for an occupancy permit for a building in respect of which unauthorised work has been done	0.18% of the estimated value but not < \$105	0.18% of the estimated value but not < \$105		S5	As per legislation
Application for a building approval certificate for a building in respect of which unauthorised work has been done	0.38% of the estimated value but not < \$105	0.38% of the estimated value but not < \$105		S5	As per legislation
Application to extend the time during which an occupancy permit or building approval certificate has effect	\$ 105.00	\$ 105.00		S5	As per legislation
Building Services Levy \$45,000 or less	\$ 61.65	\$ 61.65		S7	As per legislation
Building license Administration Fee	\$ 5.00	\$ 5.00		S7	As per legislation
Building Services Levy over \$45,000	0.137% of cost of works	0.137% of cost of works		S7	As per legislation
BCITF construction under \$20,000	0.2% of cost of works	0.2% of cost of works		S6	As per legislation
Construction over \$20,000	0.2% of cost of works	0.2% of cost of works		S6	As per legislation
Demolition under \$45,000	\$61.65	\$61.65		S6	As per legislation
Demolition over \$45,000	0.137% of cost of works	0.137% of cost of works		S6	As per legislation
Certificate of Design compliance (Minimum Fee)	0.2% of the value of the building works. (Minimum Fee \$130.00)	0.2% of the value of the building works. (Minimum Fee \$130.00)	*		No Increase

Provision of sub division clearance (S3: Planning & Development Act 1995)					
Not more than 5 lots	\$73.00 per lot	\$73.00 per lot		S3	As per legislation
More than 5 lots not more than 195	\$73 per lot for first 5 lots & \$35 thereafter	\$73 per lot for first 5 lots & \$35 thereafter		S3	As per legislation
Reply to property settlement enquiry	\$ 73.00	\$ 73.00	*	S3	As per legislation
Liquor Licensing Approvals (S8: Liquor Control Act 1998)					
Section 40 Town Planning Approval	\$ 100.00	\$ 100.00		S8	As per legislation
Section 39 Health & Food Act Approval	\$ 100.00	\$ 100.00		S8	As per legislation
HEALTH RELATED CHARGES	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Septic Tank Installation Permit (S9: Health Act 1911)					
Application fee - Administration	\$ 118.00	\$ 118.00		S9	As per legislation
Inspection fee	\$ 118.00	\$ 118.00		S9	As per legislation
Additional inspection fee	\$ 118.00	\$ 118.00		S9	As per legislation
Local Government Report	\$ 118.00	\$ 118.00		S9	As per legislation
Food Business Fees (S10: Food Act 2008)					
Low Risk Annual Enforcement Agency Fee	\$ 60.00	\$ 60.00		S10	As per legislation
Medium Risk Annual Enforcement Agency Fee	\$ 120.00	\$ 120.00		S10	As per legislation
High Risk Annual Enforcement Agency Fee	\$ 240.00	\$ 240.00		S10	As per legislation
Notification of a Food Business	\$ 50.00	\$ 50.00		S10	As per legislation
Food Business Application	\$ 60.50	\$ 60.50		S10	As per legislation
Lodging House Fees (S9: Health Act 1911)					
Lodging House Fees	\$ 220.00	\$ 220.00		S9	As per legislation
Street Trader / Hawker Licence (S11: Activities in thoroughfares & Public Places & Trading Local Law 2001)					
Trading License (Yearly Fee)	\$ 506.00	\$ 506.00		S11	As per legislation
Trading Licence - Per Day	\$ 27.50	\$ 27.50		S11	As per legislation
RATES (S12: Local Government Act 1995; Local Government (Financial Management) Regulations 1996)	Adopted Fee 2021-2022	Proposed Fee 2022-2023	GST included	Statutory Fee	Comments
Rate Enquiries					
Rate/Account Enquiry (simple)	\$ 55.00	\$ 55.00	*		No Increase
Rates/Zoning/Orders/requisitions (Complex)	\$ 110.00	\$ 110.00	*		No Increase
Rate Reports (printout - including rate info photocopies)	\$ 20.00	\$ 20.00	*		No Increase
Rate Interest					
Days until interest applies from issue date - 35 days				S12	As per legislation
Interest on overdue rates / rubbish	7%			S12	As per legislation
Instalments - 4 Payments					
Rubbish charge to be spread over all instalments					

Previous years rate and rubbish arrears not to be spread over instalments, but are payable in full with the first instalment					
Instalment option is not available until all arrears have been paid					
Instalment Administration charge (annual)	\$ 15.00	\$ 15.00			No Increase
Adhoc payment plan administration fee	\$ 24.00	\$ 24.00	*		No Increase
Interest imposed on instalment plans	3%	3%			No Increase
Debt Recovery					
Days until interest applies from date charge is incurred - 35				S12	As per legislation
Chargeable costs	At cost	At cost		S12	As per legislation
Interest on costs	7%	7%		S12	As per legislation
Definitions:					
Per Hour means each hour or part thereof					
Per Day means each day or part thereof					
Per Half Day means to 12 noon					

10.4 SMOKE FREE WORKPLACE POLICY

APPLICANT: Shire of Cue
 DISCLOSURE OF INTEREST: Nil
 AUTHOR: Richard Towell – Chief Executive Officer
 DATE: 14 June 2022

Matters for Consideration:

Adoption of new Council Policy G23. Smoke Free Workplace.

Background:

The new *Work Health and Safety Act 2020* and updated *Work Health and Safety (General) Regulations 2022* enforce stronger protections to personnel against exposure to tobacco smoke in the workplace.

Comments:

The purpose of this policy is to ensure compliance with legislation and workplace health and safety requirements, to effectively manage a smoke-free workplace and to minimise risks associated with smoking and passive smoking in the workplace.

The adoption of a smoke free workplace policy provides clear guidelines to staff and visitors on non-smoking areas within the Shire of Cue workplace. This policy is aimed at supporting employees to adopt and promote healthy behaviours in the workplace, and to reduce harms and health inequalities associated with exposure to tobacco smoke. The policy demonstrates The Shire of Cue is committed to providing a healthy and safe workplace.

Statutory Environment:

Work Health and Safety Act 2020

Work Health and Safety (General) Regulations 2022

Division 7A — Protection from tobacco smoke

50D. Persons not to smoke in enclosed workplace

(1) An individual must not smoke in an enclosed workplace.

Penalty for this subregulation: a fine of \$7 000.

(2) A person conducting a business or undertaking at an enclosed workplace or a worker at the workplace must not allow an individual to smoke in the workplace.

Penalty for this subregulation:

(a) for an individual, a fine of \$7 000;

(b) for a body corporate, a fine of \$35 000.

50E. *Defence to r. 50D: smoking in private vehicle or residence*

It is a defence to a charge of an offence under regulation 50D for the person charged to prove that —

- (a) the enclosed workplace is —*
 - (i) a vehicle supplied by the person; or*
 - (ii) the person’s residence (not including, in the case of a worker, accommodation provided to the worker by the person conducting a business or undertaking);*
- and*
- (b) no other person is present —*
 - (i) who, in the case of a person conducting a business or undertaking, is that person’s employee; or*
 - (ii) who, in the case of a worker, is also a worker at the workplace.*

50G. *Certain persons to give notice of smoking restrictions*

A person conducting a business or undertaking at, or a person with management or control of, an enclosed workplace, must ensure that notice is given or displayed to workers at the workplace to the effect that smoking is prohibited in the workplace.

Penalty:

- (a) for an individual, a fine of \$4 200;*
- (b) for a body corporate, a fine of \$21 000.*

50I. *Exposure to secondhand smoke*

A person conducting a business or undertaking at, or a person with management or control of, an enclosed workplace, must ensure, so far as is reasonably practicable, that persons at the workplace are not exposed to secondhand smoke or any other tobacco or nicotine by-product.

Penalty:

- (a) for an individual, a fine of \$7 000;*
- (b) for a body corporate, a fine of \$35 000.*

Policy Implications:

Shire of Cue Policy Manual

New Policy

G23. SMOKE FREE WORKPLACE

Objective

To ensure that staff are not adversely affected by smoking in the workplace.

Policy

The Shire of Cue workplace is a non-smoking area and applies to all persons including staff and visitors to the workplace. All buildings and Shire provided accommodation are declared smoke free and all staff and members of the public shall refrain from smoking therein.

All Shire owned vehicles (station sedans, utilities, trucks, plant etc.) are declared as smoke free and no personnel shall smoke or permit smoking in those vehicles whether alone or travelling with passengers.

Managers and supervisors are responsible for ensuring compliance with this smoke-free workplace policy for areas and personnel under their responsibility. All staff are responsible for ensuring visitors comply with this policy. Any staff member or visitor who is in breach of this policy will be requested to stop, and reminded of their responsibilities under this policy. Staff members who continue to breach this policy will be subject to disciplinary action. Visitors who refuse to comply with this policy will be asked to leave.

Financial Implications:

Nil

Strategic Implications:

Shire of Cue Strategic Community Plan 2017-2027

Shire of Cue Workforce Plan 2021 -2026

Consultation:

Glenn Boyes – Deputy Chief Executive Officer

Shire Staff

Officer’s Recommendation:

Voting Requirement: Simple Majority

That Council adopt Policy G23. *Smoke Free Workplace* as attached at [Appendix 4](#)

Council Decision:	Voting requirement: Simple Majority
MOVED:	SECONDED:
CARRIED:	

APPENDIX 4

G23. SMOKE FREE WORKPLACE

Objective

To ensure that staff are not adversely affected by smoking in the workplace.

Policy

The Shire of Cue workplace is a non-smoking area and applies to all persons including staff and visitors to the workplace. All buildings and Shire provided accommodation are declared smoke free and all staff and members of the public shall refrain from smoking therein.

All Shire owned vehicles (station sedans, utilities, trucks, plant etc.) are declared as smoke free and no personnel shall smoke or permit smoking in those vehicles whether alone or travelling with passengers.

Managers and supervisors are responsible for ensuring compliance with this smoke-free workplace policy for areas and personnel under their responsibility. All staff are responsible for ensuring visitors comply with this policy. Any staff member or visitor who is in breach of this policy will be requested to stop, and reminded of their responsibilities under this policy. Staff members who continue to breach this policy will be subject to disciplinary action. Visitors who refuse to comply with this policy will be asked to leave.

10.5 LOCAL GOVERNMENT (AUDIT) REGULATIONS 1996 - REG 17

APPLICANT: Shire of Cue
DISCLOSURE OF INTEREST: Nil
AUTHOR: Richard Towell – Chief Executive Officer
DATE: 16 June 2022

Matters for Consideration:

To receive the attached report regarding risk management and internal controls to address the risks.

Background:

The Department of Local Government introduced regulation 17 into the *Local Government (Audit) Regulations 1996*. In order to satisfy this regulation the Shire is required to undertake a review of its systems and procedures not less than once in every 3 financial years.

The report provides an overview of key risks, controls and indicators to provide CEOs a simple insight to the appropriateness and effectiveness of risk management and internal controls that can be used to satisfy *Local Government (Audit) Regulations 1996 r.17*.

Regulation 16(c) requires the audit committee to report to Council the results of the review and provide Council a copy of the report.

Comments:

Civic Legal undertook the review of the Shire's systems and procedures in May 2020. The action under 5.1.2 suggests the Shire should develop a formalised Risk Management Framework. Therefore the Shire has prepared a Risk Management Plan that was adopted by Council at the ordinary meeting held in November 2021. The Civic Legal report can be found at [Appendix 5](#).

Statutory Environment:

Local Government (Audit) Regulations 1996 r.17

Regulation 17 of the Local Government (Audit) Regulations 1996 (WA) states the following:

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
- (a) *risk management; and*
 - (b) *internal control; and*
 - (c) *legislative compliance.*

(2) The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

Local Government (Audit) Regulations 1996 r.16(c)

An audit committee has the following functions —

(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

Policy Implications:

Nil

Financial Implications:

Future budget allocations

Strategic Implications:

Shire of Cue Strategic Community Plan 2023 - 2038

Outcome 2.1.2 Continue to improve and review organisational plans

Outcome 2.1.3 Maintain accountability and financial responsibility

Consultation:

Glenn Boyes – Deputy Chief Executive Officer

Committee Decision:

Voting Requirement: Simple Majority

That Council receive the report of the review of systems and procedures required under Regulation 17 of the *Local Government (Audit) Regulations 1996*.

Committee Decision:	Voting requirement: Simple Majority
MOVED:	SECONDED:
CARRIED:	

APPENDIX 5



CIVIC LEGAL

Systems and Procedures Review

Shire of Cue

May 2020

Contents

1. Introduction	1
2. Engagement Overview	1
2.1 Legislative Requirements	1
2.2 Timeframe	1
2.3 Scope of Engagement	1
3. Review Methodology	2
4. Review Categories	2
4.1 Risk Management.....	2
4.2 Internal Control	2
4.3 Legislative Compliance.....	2
5. Results.....	3
5.1 Risk Management.....	3
5.1.1 Summary	3
5.1.2 Table of results	3
5.2 Internal Control.....	8
5.2.1 Summary	8
5.2.2 Table of results	8
5.3 Legislative Compliance.....	15
5.3.1 Summary	15
5.3.2 Table of results	15
Appendix 1: Resources (employees interviewed).....	19
Appendix 2: Resources (documents sighted)	19
Disclaimer	20

1. Introduction

Regulation 17 of the *Local Government (Audit) Regulations 1996 (WA)*, creates a statutory obligation for local government CEOs to review the effectiveness and appropriateness of the Local Government's systems and procedures at least once every three financial years.

The Shire of Cue (**the Shire**) has engaged Civic Legal to undertake a review of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance. The reviews will be undertaken with the intended outcome of assisting the Chief Executive Officer (**CEO**) to meet their statutory obligations described in regulation 17.

The purpose of this report is to assist the CEO in their assessment of the appropriateness and effectiveness of the relevant systems and procedures in accordance with regulation 17 of the *Local Government (Audit) Regulations 1996 (WA)*.

This report addresses the three categories of risk management, internal control and legislative compliance.

2. Engagement Overview

2.1 Legislative Requirements

Regulation 17 of the *Local Government (Audit) Regulations 1996 (WA)* states the following:

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
 - (a) *risk management; and*
 - (b) *internal control; and*
 - (c) *legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

2.2 Timeframe

Civic Legal understands that the Shire completed its last regulation 17 review in November 2016. That review addressed all three categories (risk management, internal controls and legislative compliance).

The next Regulation 17 compliance deadline for all three categories is therefore due by 30 June 2020.

2.3 Scope of Engagement

The Shire has engaged Civic Legal to provide the following services in relation to the requirements of Regulation 17 of the *Local Government (Audit) Regulations 1996 (WA)*:

- > complete a review of a selection of the Shire's systems and procedures relating to risk management, internal controls and legislative compliance;
- > seek to identify potential issues relating to the systems and procedures being reviewed;

- > provide suggestions for improvement; and
- > prepare a report summarising the matters identified during the review.

3. Review Methodology

Civic Legal considered the Local Government Operational Guideline Number 9 in determining which systems and procedures to review.

The review methodology included:

- > interviewing relevant employees of the Shire;
- > referencing core documents underlying the systems and procedures being reviewed; and
- > observing how employees implement the systems and procedures being reviewed where required.

The onsite visits at the Shire were on 18 February 2020 and 19 February 2020.

4. Review Categories

4.1 Risk Management

A risk management framework assists local governments to identify, evaluate and mitigate risks. Risk in the local government sector can relate to a variety of topics including, but not limited to:

- > finance;
- > asset management;
- > occupational health and safety; and
- > environmental and health management.

4.2 Internal Control

Internal controls comprise systems and procedures which optimise the efficiency of a local government. Effective internal controls require a variety of strategies which include, but are not limited to:

- > contemporary procedures and policies;
- > effective asset and human resource management;
- > compliance with relevant policies and standards; and
- > systems designed to promote accountability.

4.3 Legislative Compliance

Legislative compliance ensures that a local government is aware of and in compliance with all relevant legislation, regulations, standards and policies.

5. Results

5.1 Risk Management

5.1.1 Summary

The Shire has adopted various response plans in relation to business continuity and disaster management. Other risk management functions and procedures are yet to be captured in formal documents. The Shire should continue to develop thorough risk analysis procedures and ensure all response plans and risk management procedures are regularly reviewed.

Some of the Shire's risk management functions are currently reliant on a few key employees. The Shire should ensure procedures are captured in written documents and employee training is undertaken to ensure all staff are capable to carry out risk management procedures.

It has become a part of the Shire's internal procedures to receive expert advice prior to beginning major projects or entering into potentially risky transactions. Regular liaising with professional contractors or external experts to undertake specialist tasks can also be seen as a sound risk mitigation strategy and reduces the Shire's reliance on key employees.

5.1.2 Table of results

The table below sets out:

- > the systems and procedures reviewed in relation to risk management;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > Civic Legal's suggested actions for the Shire to consider.

Risk Management

System or procedure	Description	Suggested actions
Risk Framework	There is currently no formal risk framework at the Shire. The Shire does not have a risk management policy, however the Shire's Policy Manual includes some policies relating to risk management including Emergency Management Policies and the Safety and Health Policy (reviewed in February 2015).	Develop a formalised Risk Management Framework. Review the Emergency Management Policies.

Risk Management		
System or procedure	Description	Suggested actions
	Hazards are discussed at regular employee meetings. The CEO and senior employees manage risk concerns when they arise.	
Business Continuity Plan	The Shire has a Business Continuity and Disaster Recovery Plan (written in August 2017). This plan covers various events including floods/storms, fire and electrical or IT failure.	Review the Business Continuity and Disaster Recovery Plan regularly (e.g. every 12 months) to ensure it remains contemporary.
Addressing incorrect accounting estimates	Budgetary estimates for larger type projects are based on costings provided by professionals (e.g. flood works are costed by engineers). The basic costs for running Shire works crews are well known by the relevant employees and projects are usually accurately estimated. Once commenced, projects are monitored closely. This includes regular cost checks. If a project goes over budget, the scope of the project is reduced or another project is cancelled during the budget review.	
Dealing with claims and litigation	The Shire does not have a written policy or procedure in regard to claims and litigation. After discussions with the council and the Shire's insurance, the CEO and senior employees understand that if a claim were to be made the Shire would first contact LGIS for advice. If appropriate, the Shire would also contact WALGA (e.g. for an employee related matter).	Draft a Claims and Litigation Procedure to provide clear guidance to employees should a claim or litigation issue arise.
Preventing and uncovering misconduct, fraud and theft	Small Plant Register The Shire has a Small Plant Register which is addressed by auditors annually. Fuel The last reading of the fuel metre is recorded after all fuel withdrawals. If there is a gap in the recorded readings, an investigation will be conducted. Purchasing controls Some purchase control is in place. A list of employees who have the authority to make purchases (and their purchasing limit) is kept and regularly updated. The works manager keeps track of orders for the works crews.	Conduct regular formal internal reviews/audits to ensure formal procedures are being followed and to identify weaknesses in systems. Develop a procedure for dealing with any misconduct or fraud that may arise.

Risk Management		
System or procedure	Description	Suggested actions
	<p>The CEO signs payments before they are processed. The CEO will make enquiries to satisfy himself that all expenditure is genuine.</p> <p>The CEO recognised that it is difficult to separate roles for accounting procedures with such few employees.</p> <p>Procedures/guidelines</p> <p>There is no policy or procedure in place to provide guidelines on how to deal with misconduct, fraud and/or theft if it is identified.</p>	
Environmental risk management	<p>The Shire does not have an environmental management plan.</p> <p>A management plan for the rubbish tip is currently in development.</p> <p>Floods/storms frequently occur but are not managed according to a plan or procedure. Managing floods and other disasters are reliant on the experience of employees.</p>	<p>Develop an Environmental Risk Management Plan.</p> <p>Develop a Flood/storm Response Procedure to assist employees who do not have relevant experience.</p>
Occupational health and safety	<p>The Shire has a Safety and Health Policy (last updated February 2015).</p> <p>A tool box meeting is held every morning with the outside crew. This covers daily work requirements and relevant safety procedures. In addition, pre-starts are conducted on vehicles in the morning. All pre-starts are recorded.</p> <p>Management meetings are held each week. 'Safety concerns' are a consistent item on the agenda.</p>	<p>Review the Safety and Health Policy to ensure it is contemporary and compliant with relevant legislation, guidelines and industry standards.</p>
Risk analysis	<p>Employees are advised to fill out Take 5 Sheets to assess risk prior to undertaking a job. The Take 5 Sheets are not collected or checked.</p> <p>The Shire's Hazard Identification and Reporting Procedure (last reviewed in July 2017) and Risk Management Procedure (last reviewed in July 2017) were both due to be reviewed in July 2018.</p>	<p>Introduce a requirement for employees to prepare Risk Reports to identify, monitor, and address key risks prior to commencing a project or task. This should include more detail than the Take 5 Sheets.</p> <p>Provide employees with guidelines and/or training to ensure they are able to complete the Risk Reports to a reasonable standard.</p>

Risk Management		
System or procedure	Description	Suggested actions
		Review the Hazard Identification and Reporting Procedure Risk Management Procedure. Ensure they are implemented and well understood by employees.
Managing insurable risk and ensuring adequacy of insurance	The Shire has a small plants register and a property plant equipment list. The property plant equipment is re-valued every three years. All valuations are completed by an independent evaluator. Insurance is reviewed annually by LGIS.	Periodically audit the Shire's insurable assets to confirm they are listed on the insurance schedule.
Addressing control weaknesses identified by the external auditor	Weaknesses are identified in the interim audit report. The Shire aims to address these weaknesses before the end of year audit. A management letter is provided to the Shire following the end of year audit if further action is required. Both the interim audit report and management letter go to the audit committee with management comments (action taken or proposed action).	Develop a written procedure on managing auditor recommendations to ensure all recommendations are considered and addressed as required.
Controls for unusual types of transactions or high risk transactions	All transactions over \$150,000 must go to tender, as per legislative requirements. Various checks must therefore be completed for large purchases. The Shire often outsources tenders to ensure they are managed independently and in accordance with relevant requirements. The Shire is currently dealing with a Western Australia Natural Disaster Relief and Recovery Arrangements claim. They are utilising an external contractor to assist them with this process.	Develop a procedure to assess and manage risks on transactions and projects that have higher than normal risks (e.g. are unique, unusual, or of a high monetary value).
Procurement Framework	The Shire has a Purchasing Policy (reviewed in March 2016) and a Regional Price Preference Policy (reviewed in September 2015). The Purchasing Policy provides some guidance in regard to the Shire's procurement systems. For example it identifies when quotes must be sought and how many, when a project must go to public tender and what procedures are required at different price bands. Limited employees have authority to make purchases. When a purchase exceeds the specified purchasing limitations for a specific employee or when an unauthorised employee would like to make a purchase, the purchase must be approved by the CEO.	Review the Purchasing Policy to ensure it is contemporary and compliant with relevant legislation, guidelines and industry standards. Ensure the Purchasing Policy specifies the purchasing limits for particular employees.

Risk Management		
System or procedure	Description	Suggested actions
	<p>The CEO and DCEO check all payments.</p> <p>Corresponding quotes, purchase orders and invoices are filed together for ease of reference.</p> <p>Procurement training is offered to employees when required.</p>	<p>Provide procurement training to staff on a regular basis (e.g. annually) to ensure all staff understand relevant procurement policies and procedures.</p>
Communicating changes to the Shire's control environment to relevant employees	<p>Management meetings are held with employees every week. The meetings address a variety of information including (when relevant) safety concerns, changes to legislation, events and changes to internal procedure or policies.</p>	
Formal induction procedure	<p>All new employees are given a New Employee Pack. The New Employee Pack includes a copy of the policy manual, the code of conduct, emergency evacuation procedures and payment forms.</p> <p>When a new employee starts work at the Shire, a New Employee Checklist must be filled out to ensure all new employees are provided with required information.</p>	<p>Review the New Employee Pack annually to ensure it remains contemporary.</p> <p>Ensure all staff sign to confirm they have received and understood all information provided in the induction.</p>
IT disaster recovery plan	<p>The Records Disaster Management Plan (last reviewed in 2015) and the Business Continuity and Disaster Recovery Plan (adopted in 2017) address IT.</p> <p>Data is regularly backed up onto the cloud and hard drives. Some back-ups are stored at the depot.</p>	
Emergency evacuation tests	<p>Emergency evacuation drills are rarely conducted. Employees are provided with the emergency evacuation procedures during the induction process.</p>	<p>Conduct annual emergency evacuation drills. Include this event in the Compliance Calendar.</p>

5.2 Internal Control

5.2.1 Summary

The functionality of the Shire's internal control systems and procedures are often restricted by limited resources available to the Shire. Separation in roles and functions is difficult to achieve with limited human resources. Furthermore, routine functions such as regular document reviews are often not prioritised.

The Shire has counteracted the limitations in resources through the use of external contractors (e.g. IT contractors, financial/accounting contractors, engineering consultants and the contracted Ranger). This practice of using external expertise gives the Shire opportunities to generate efficiencies and ensure that contemporary standards are met. It also allows the Shire to achieve a greater level of separation of functions as well as impartiality of decision making.

A number of systems and procedures relative to internal controls are yet to be captured in formal documents (e.g. policies, procedures, checklists). This has the potential to result in inconsistent practices or a loss of corporate knowledge when key employees leave the Shire. The Shire is currently responding to these concerns by developing an office procedure manual.

5.2.2 Table of results

The table below sets out:

- > the systems and procedures reviewed in relation to internal controls;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > Civic Legal's suggested actions for the Shire to consider.

Internal Controls		
System or procedure	Description	Suggested actions
Reviewing the delegations register	The delegations register is reviewed annually. A reminder has been included in the Shire's compliance calendar. Each delegation is reviewed by the CEO. The register is then sent to council to be approved.	

Internal Controls		
System or procedure	Description	Suggested actions
Recording the use of delegations	There is no centralised register for recording the use of delegations. The use of delegations is currently recorded within documents subject to the delegation decision (e.g. within written approvals or license).	Create a centralised register for recording the use of delegations in accordance with relevant legislation.
Reviewing the policy manual	The policy manual is reviewed approximately every three years. The review is triggered by a reminder in the compliance calendar. Individual policies are reviewed more frequently when required (e.g. if there is a change in legislation). The last complete review of the policy manual was conducted in 2015. The policy manual has been under review for approximately the past 12 months.	Ensure the Policy Manual review is completed every three years as per the compliance calendar.
Employee training	Some senior positions require prior training (e.g. finance or accounting qualifications). Most employees are trained on the job. This may involve external training. Cross training also occurs across the organisation to prepare for absent employees. Employee reviews are used to identify if someone requires training or would like to be trained in a particular field. The CEO is confident that all employees are either appropriately trained or are undergoing training according to identified gaps in understanding or performance. The CEO is confident that there is a sufficient budget for training.	
Internal audits/reviews	No formal internal reviews or audits are conducted.	Create an internal review schedule to ensure formal internal audits/reviews are utilised to identify weaknesses in the organisation.
Liaising with auditors	Shire employees liaise regularly with the Shire's auditors during the auditing process. Outside of this process, there is minimal contact in regard to the annual audit. The Shire's auditing contractor also completes the Shire's monthly accounts. The auditors will contact the Shire if they have any questions or concerns in relation to the Shire's monthly accounts.	

Internal Controls

System or procedure	Description	Suggested actions
Liaising with legal advisors	The CEO's contractual KPI's include the requirement to regularly obtain legal advice. The CEO is the only officer with delegated authority to engage a lawyer.	Develop a procedure to outline the criteria for engaging legal advisors. This may also include a list of preferred firms and their contact details.
Separation of roles and functions	Senior employees are conscious of interests in workflows. Often the CEO and DCEO will sign off on each other's work to ensure confirmation is given by two senior officers. The CEO and DCEO recognise that they cannot always satisfy themselves that there is sufficient separation of roles and functions due to the limited number of employees.	
Authorising documents, letters, emails and financial records	All outgoing documents or correspondence enclosing an opinion by the Shire is authorised by the CEO. This is an informal system which has not been documented. All outgoing mail is recorded on the mail register (spreadsheet). This process is captured in the Mail Procedure (Published in February 2018). Letters are also kept on file. Emails are archived onto the server. Important documents and emails are printed and stored in the Shire's manual record system.	Create a formal procedure for authorising documentation (including financial records). Ensure this is included in the New Employee Pack.
Comparisons of internal data with external information	The Shire relies on industry authorities including WALGA, the state government and the SAT to send relevant industry updates (e.g. changes to wards). When the Shire conducts reviews of internal documents, changes to legislation and industry standards are considered. Often these reviews are triggered by the Shire's Compliance Calendar (e.g. reviewing conducting an annual review of fees and charges).	
Restricting access to physical assets and records	Physical records are kept in a locked room. There is a sign in/sign out sheet for physical records. This procedure has not been captured in a written document. The Customer Support Officer should sign all records in and out. However other officers will occasionally complete this procedure themselves.	Capture the physical record sign in / sign out procedure in a written document. Include this document in the New Employee Pack or New Employee Checklist for all relevant employees.

Internal Controls		
System or procedure	Description	Suggested actions
		<p>Reinforce the sign in/sign out procedure to ensure records are suitably protected. Ensure all records are signed out and in by the Records Officer/Customer Service Officer.</p> <p>Include managing the physical record sign in/ sign out system in the Customer Support Officer Duties document.</p>
Restricting access to electronic records	<p>A Shire login is required to access any of the Shire's electronic records. The Shire can restrict access to electronic folders to certain employees. However this function is rarely used.</p> <p>The CEO currently saves some documents onto a local drive. This is backed up daily to a portable hard-drive which is kept in the office. Some information from the local drive/hard-drive is also saved into cloud storage. The CEO is currently reducing his usage of local drives.</p>	<p>Ensure employees minimise the practice of saving documents to the local drive to reduce the risk of losing electronic documents.</p> <p>Utilise the function of restricting access to electronic folders by certain employees where appropriate.</p>
Updating computer applications and information systems	<p>The Shire has engaged an IT contractor to conduct monthly services on computer systems. The contractor visits the Shire twice per year. All other services are completed remotely. After services are completed, the contractor sends the Shire a schedule of work/updates completed.</p> <p>The IT contractor also conducts upgrades and/or checks to computer systems approximately once a year.</p>	
Authorising changes to data files	<p>The Shire's IT contractors have remote access to the Shire's computers. The Shire trusts that its IT contractors will not make unnecessary or undisclosed changes to data or electronic files. The Shire relies on the IT contractors to fully disclose all changes that are made to Shire computers and computer applications (schedule of work/updates).</p> <p>Adopted documents (e.g. policies and procedures) are usually saved as a pdf and often include a 'last modified' date. Often there is more than one document to verify if an official change has been made.</p> <p>The Shire does not have a thorough version control system.</p>	<p>Adopt a procedure where the IT contractor must propose a schedule of work/updates. The proposed schedule of works/updates must be approved by senior employees at the Shire before any changes are made to computer data files or systems.</p>

Internal Controls		
System or procedure	Description	Suggested actions
Maintaining and reviewing financial control accounts and trial balances	<p>Financial control accounts and trial balances are reviewed on a monthly basis by the Shire (DCEO) and its accounting contractor.</p> <p>The DCEO reviews all main accounts on a monthly basis including bank reconciliations. The variance report is also produced monthly and reported to council.</p> <p>The Shire has an end of month checklist but written procedures have not been completed.</p>	Adopt written procedures for regular financial practices conducted internally.
Comparing and analysing financial results against budgeted amounts	<p>Cost analysis is addressed in monthly variance reports.</p> <p>The budget is reviewed annually. All suggested amendments to the budget are presented to council.</p>	Introduce a monthly procedure where over-expenditures on individual budget accounts are considered for referral to Council, to approve adjustments that keep the budget in balance.
Ensuring (arithmetical) accuracy of records	<p>Small Plants Register and valuation</p> <p>The Shire maintains a small plant register. When an item is purchased, it is added to the register. The disposal process must be completed to remove an item from the list.</p> <p>Valuation occurs every three years.</p> <p>Fuel</p> <p>Fuel checks are conducted weekly. When taking fuel, the last reading of the metre is recorded. This procedure is captured in the Record Keeping of Diesel Fuel Procedure (Published in March 2017).</p> <p>If a discrepancy is found in the records, an investigation is triggered.</p>	<p>Develop an internal auditing procedure focusing on arithmetical accuracy or records (e.g. fuel usage and depot stocks against purchasing records).</p> <p>Ensure all procedures are reviewed on a regular basis, to ensure they are contemporary (e.g. the Record Keeping of Diesel Fuel Procedure). Include this requirement in the Compliance Calendar.</p>
Reviewing and reporting on the approval of financial payments and reconciliations	<p>Three Shire employees are able to authorise payments. Two people are required to authorise each payment.</p>	

Internal Controls

System or procedure	Description	Suggested actions
<p>Comparing physical cash and inventory counts with accounting records.</p>	<p>Petty cash</p> <p>The Shire has a Petty Cash Procedure (published in February 2018). The petty cash is regularly checked to ensure the balance is correct.</p> <p>The Caravan Park/Tourist Park</p> <p>The tourist park is run under separate management to the Shire. There is an onsite manager and an RMS booking management system.</p> <p>All payments are put into the RMS system, which provides printed receipts. Reconciliation sheets are received daily by the Shire. The reconciliation sheet is signed off by the DCEO. Audit trails exist for all such transactions.</p> <p>Cash received from the Caravan park washing machines are also included in the RMS system. The cash is usually collected by the Tourist Park Manager. This process is captured in the Cash Handling Washing Machine and Dryer Coins (Tourist Park) Procedure (Published in March 2019).</p> <p>Banking is completed at the local road house. This is checked against the RMS system.</p> <p>Some accounting procedures relating to the Caravan Park are captured in the Caravan Park Receipting Procedure (Published in February 2018) and the End of Day Cash Handling (Tourist Park) Procedure (Published in March 2017).</p> <p>Fuel Cards</p> <p>Fuel cards are provided to senior employees. The cards are restricted to the purchasing of fuel only, and are allocated to a specific vehicle. Each card has its own pin.</p> <p>Occasionally cards are given to other employees when they require fuel for work reasons.</p> <p>The DCEO is the only online administrator for the fuel card accounts. The online system allows the Shire to modify the card's purchasing capacity. There is no dual authorisation process.</p> <p>Monthly invoices show all transactions for fuel cards.</p>	<p>Assess the risk of the caravan park cash collection practices and consider having a second officer in attendance to collect the cash for processing and banking (e.g. coin operated washing machines).</p> <p>Review the Caravan Park Receipting Procedure and the End of Day Cash Handling (Tourist Park) Procedure to ensure it is contemporary and complete.</p> <p>Develop a procedure to dual authorise changes to Fuel Card's purchasing capacity.</p>

Internal Controls		
System or procedure	Description	Suggested actions
	<p>The Corporate Credit Card</p> <p>The CEO of the Shire has a corporate credit card. When the card is used, receipts must be returned to match the purchase. If receipts are not returned, the CEO must sign a declaration detailing the purchase.</p> <p>The corporate card must be reconciled at least monthly. The CEO must sign a declaration confirming that all payments were work related as well as a second declaration to approve payments.</p>	
Records management procedures	<p>The Shire has engaged a consultant to assist with its records management procedures. The consultant visits the Shire approximately once every two years to check the Shire's record management systems. The records management consultant assisted in the development of the Record Keeping Plan (adopted in 2015), the Records Disaster Management Plan (reviewed in 2015) and the Records and Information Management Policy and Procedures Manual (adopted in May 2015). These documents are due to be reviewed</p> <p>Record management is included in formal induction procedures. Training is also conducted approximately every two years or when changes are made to policy or plans.</p>	Review the Recordkeeping Plan, the Records Disaster Management Plan and the Records and Information Management Policy and Procedures Manual to ensure they are contemporary.
Asset management plan	<p>The Shire has a Strategic Resource Plan (adopted in April 2019) that contains the Asset Management Plan and the Long Term Financial Plan. It addresses assets including roads, the airport and buildings.</p>	Record deadlines for reviewing the Strategic Resource Plan in the document to ensure that the review is undertaken in a timely manner. Include these deadlines in the Compliance Calendar.

5.3 Legislative Compliance

5.3.1 Summary

The Shire receives updates in relation to legislation, regulations and standards from various industry bodies. The Shire makes use of templates provided by major industry bodies including WALGA.

The Shire utilises a Compliance Calendar to monitor upcoming events and deadlines. The compliance calendar has a great deal of operational value and should continue to be regularly updated to ensure all major legislative events are accounted for.

Positive ethical practices are addressed in the Code of Conduct and some Shire policies.

5.3.2 Table of results

The table below sets out:

- > the systems and procedures reviewed in relation to legislative compliance;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > Civic Legal's suggested actions for the Shire to consider.

Legislative Compliance		
System or procedure	Description	Suggested actions
Ensuring compliance with legislation, regulations, industry standards and internal policies	Significant compliance dates and deadlines are found in the Shire's Compliance Calendar.	Ensure staff responsible for maintaining the compliance calendar have the required skills, training and information necessary.
Reviewing the annual Compliance Audit Return and report the results of that review to council	The DCEO completes the Compliance Audit Return (CAR). It is then checked by the CEO. Once finalised, the CAR is reported to the audit committee and then the council. Little investigation is conducted while completing the. Often references to council decisions are provided as evidence.	Develop a procedure to require sample testing and recording when answering questions in the CAR, to prove that a thorough assessment has been undertaken.

Legislative Compliance

System or procedure	Description	Suggested actions
Monitoring legislative change and implement relevant amendments to the local government's systems and policies	<p>The Shire receives circulars from the Department of Local Government Sport and Cultural Industries, newsletters from law firms, government news updates and Local Government Professionals updates.</p> <p>Changes to legislation, regulations, industry standards and internal policies are discussed in weekly senior employee meetings.</p>	Ensure the Compliance Calendar is regularly updated to reflect changes to legislation, regulations, policies and industry standards.
Receiving, recording and addressing complaints	<p>The Shire has a Public Complaints Policy and a Grievance, Investigations and Resolutions Policy (last reviewed in February 2015).</p> <p>The CEO is the official complaints officer.</p> <p>The Shire has an Official Complaints Register for complaints against councillors. This is not available on the website.</p> <p>Employee complaints that deal with illegal/improper conduct are addressed under public interest disclosure legislation.</p>	<p>Review the Public Complaints policy and the Grievance, Investigations and Resolutions Policy to ensure they are sufficiently contemporary and comprehensive.</p> <p>Ensure the official Complaints Register is available on the Shire's website, in accordance with relevant regulations.</p>
Identifying and managing adverse trends	<p>Issues are identified by rate payer complaints or management observations.</p> <p>The Shire's disciplinary procedure will be used if an employee is not following processes or policies.</p>	
Including management disclosures in financial reports	<p>The Shire follows the Moore Stephens templates for annual reports. The template contains a list of required disclosures including management disclosures.</p> <p>The DCEO also conducts checks of the relevant regulations to ensure all required disclosures are made.</p>	
Minimising ethical breaches	<p>The Shire's policies are in alignment with good ethical practices. For example, the Purchasing Policy ensures that purchases can only be made if proper procedure is followed.</p> <p>All required disclosures are presented to the audit committee and council. For example, disclosures in financial reports.</p>	

Legislative Compliance

System or procedure	Description	Suggested actions
<p>Ensuring the audit committee understand and comply with all relevant requirements</p>	<p>The audit committee is comprised of all the Shire’s councillors. There are no external members.</p> <p>All members of the council are aware of the Code of Conduct. There is also an Audit Committee Terms of Reference (adopted in July 2013), which has been provided to all audit committee members. No further reviews or amendments have been recorded in the Audit Committee Terms of Reference document.</p>	<p>Reduce the membership of the audit committee, to less than all councillors. This will ensure sufficient separation between the role of the council and that of the audit committee.</p> <p>Consider recruiting an independent member to the audit committee to ensure impartiality and utilise external knowledge. Ensure the Audit Committee Terms of Reference is amended to allow an independent member and define the selection criteria for independent members.</p> <p>Consider specific training for the audit committee to maximise their effectiveness and ensure a good understanding of the functions of audit committee.</p> <p>Review the Audit Committee Terms of Reference to ensure it is contemporary and compliant with relevant legislation, guidelines and industry standards.</p>
<p>Monitoring compliance with legislation and regulations in regard to tendering and procurement</p>	<p>The Shire uses WALGA templates for procurement and tendering documents. The tendering procedure is addressed to some extent in the Purchasing Policy. However, officers rely more so on the relevant regulations to ensure they are conducting the tendering process correctly.</p> <p>The CEO is ultimately responsible for the Shire’s tenders. The DCEO often provides a secondary check for tendering processes.</p>	<p>Conduct regular procurement training for relevant employees.</p> <p>Conduct periodic internal reviews of the tendering process to ensure all regulations are adhered to.</p>

Legislative Compliance

System or procedure	Description	Suggested actions
Reviewing local laws	<p>The Shire has four local laws:</p> <ul style="list-style-type: none"> > Standing Orders Local Law 2015 > Activities in Thoroughfares and Public Places and Trading Local Law 2001 > Dogs Local Law 2001 > Cue-Daydawn Cemetery Local Law 2001 <p>Only the Standing Orders Local Law is available on the Shire's website. The Standing Orders Local Law was last reviewed in 2015. All others were last reviewed in 2002.</p>	<p>Publish all Local Laws on Shire's Website.</p> <p>Conduct a review of local laws as per legislative requirements.</p> <p>Ensure a reminder to conduct local law reviews is included in the compliance calendar.</p>

Appendix 1: Resources (employees interviewed)

Name	Position/Title
Richard Towell	Deputy Chief Executive Officer
Rob Madson	Chief Executive Officer

Appendix 2: Resources (documents sighted)

Document Title	Date
Audit Committee Terms of Reference	Adopted July 2013
Business Continuity and Disaster Recovery Plan	Adopted August 2017
Caravan Park Receipting Procedure	Published February 2018
Cash Handling Washing Machine and Dryer Coins (Tourist Park) Procedure	Published March 2019
Compliance Calendar	Unknown
End of Day Cash Handling (Tourist Park) Procedure	Published March 2017
Grievance, Investigation & Resolution Policy?	Reviewed February 2015
Hazard Identification and Reporting Procedure	Reviewed July 2017
New Employee Checklist	Created 2017
New Employee Pack	Collated February 2020
Mail Procedure	Published February 2018
Petty Cash Procedure	Published February 2018
Policy Manual	Adopted February 2015
Public Complaints Policy	Reviewed February 2015
Purchasing policy	Reviewed March 2016
Register of Delegations	Reviewed April 2019
Record Keeping of Diesel Fuel Procedure	Published March 2017
Record Keeping Plan	Adopted 2015
Records and Information Management Policy and Procedures Manual	Adopted May 2015
Records Disaster Management Plan	Reviewed 2015
Records sign-in/sign-out sheet example	Last entry February 2020
Risk Management Procedure	Reviewed July 2017
Safety and Health Policy	Reviewed February 2015
Strategic Resource Plan	Adopted April 2019
Take 5 Sheet example	Completed February 2020
Western Australian Government Gazette 14 May 2002 (Standing Orders Local Law 2001, Activities in Thoroughfares and Public Places and Trading Local Law 2001, Dogs Local Law 2001, Cue-Daydawn Cemetery Local Law 2001)	Published May 2002
Western Australian Government Gazette 17 April 2015 (Standing Orders Local Law 2015)	Published April 2015

Disclaimer

This report has been prepared on the basis of information provided to Civic Legal by the employees of the Shire of Cue. The information was provided in the course of a review conducted by Civic Legal. That review was in the nature of a due diligence exercise, calculated to produce the descriptions contained in this report. Where options are suggested for management action, they do not constitute legal advice, as the provision of legal advice is outside the scope of the review. It is also outside the scope of this review for Civic Legal to review the content of any individual policies, plans or other documents.

11. MOTIONS BY MEMBERS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12. MOTIONS FOR CONSIDERATION AT THE NEXT MEETING

13. NEW BUSINESS OF AN URGENT NATURE

14. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

15. CLOSURE

The Presiding Member thanked those present for attending the meeting and declared the meeting closed at

To be confirmed at Ordinary Meeting on the 19 July 2022.

Signed:.....

Presiding Member at the Meeting at which time the Minutes were confirmed.