



CONFIRMED MINUTES

ORDINARY COUNCIL MEETING

THURSDAY, 23 MARCH 2017

5.30^{PM}

SHIRE COUNCIL CHAMBERS



**WESTERN AUSTRALIA'S
WILDFLOWER COUNTRY**

**CONFIRMED MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD
IN THE COUNCIL CHAMBERS ON THURSDAY 23 MARCH 2017**

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1 Declaration of Opening

The Shire President declared the meeting open at 5:30pm.

1.1 Recording of Those Present

Cr K J Chappel	President
Cr D S Carslake	Deputy President
Cr J M Coaker	
Cr D S Agar	
Cr M J Thornton	
Cr K P Stokes	
Mr J Roberts	Chief Executive Officer
Ms S Appleton	Executive Manager Development & Administration
Mrs W Gledhill	Manager of Accounting and Finance
Mr P Buist	Principal Works Manager

1.2 Apologies

Cr D B Collins

1.3 Approved Leave of Absence

1.4 Welcoming of Visitors to the Meeting

1.5 Announcements by the Presiding Member without Discussion

On behalf of the Shire of Morawa the President sincerely thanked Sandy Reardon, Debbie Collins, Hayley Cosgrove and Kally Anne Laing for their efforts at the Morawa Swimming Pool on 18 March.

2 Public Question Time

2.1 Response to previous public questions taken on notice

Nil

2.2 Public question time

Nil

3 Declaration of Interest

Nil

4 Confirmation of Minutes of Previous Meetings

4.1 Confirmation of Minutes 23 February 2017 - Ordinary Council Meeting

COUNCIL RESOLUTION

1703001 Moved: Cr Thornton
 Seconded: Cr Stokes

4.1 Confirmation of Minutes 23 February 2017- Ordinary Council Meeting

CARRIED 6/0

5 Public Statements, Petitions, Presentations and Approved Deputations

Nil

6 Method of Dealing with Agenda Business

7 Reports

7.1 Reports from Committees

Nil

7.2 Reports from the Chief Executive Officer

7.2.2 Correspondence

Nil

7.2.3 Information Bulletin

Nil

7.2.4 Manager Accounting and Finance

7.2.5 Executive Manager Development & Administration

7.2 Reports from the Chief Executive Officer

<i>Item No/ Subject:</i>	7.2.1 Status Report
<i>Date of Meeting:</i>	23 March 2017
<i>Date & Author:</i>	17 February 2017 - John Roberts
<i>Responsible Officer:</i>	Chief Executive Officer - John Roberts
<i>Applicant/Proponent:</i>	Chief Executive Officer - John Roberts
<i>File Number:</i>	Various
<i>Previous minute/s & Reference:</i>	18 December 2016 (Last Update to Council)

SUMMARY

The Status Report provides an update on the progress of matters that have come before Council where a decision was made.

DECLARATION OF INTEREST

The author has no interest to declare in this report.

ATTACHMENTS

Shire of Morawa January 2017 Status Report.

BACKGROUND INFORMATION

The Status Report provides an update on the progress of matters that have come before Council where a decision was made.

OFFICER'S COMMENT

As per the Status Report

COMMUNITY CONSULTATION

As per the Status Report

COUNCILLOR CONSULTATION

As per the Status Report

STATUTORY ENVIRONMENT

Shire of Morawa Meeting Procedures Local Law 2012 (Standing Orders).

POLICY IMPLICATIONS

Not Applicable

FINANCIAL IMPLICATIONS

Not Applicable

STRATEGIC IMPLICATIONS

Not Applicable

RISK MANAGEMENT

Not Applicable

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

Accepts the Shire of Morawa Status Report for February 2017 as tabled.

COUNCIL RESOLUTION

1703002	Moved:	Cr Agar
	Seconded:	Cr Coaker

That Council:

Accepts the Shire of Morawa Status Report for February 2017 as tabled.

CARRIED 6/0

Council Resolutions for Actioning or Attention Completed

MEETING	ITEM	ACTION REQUIRED	RESPONSE	OFFICER	TIME FRAME
Mar-08	8.1.2	Sinosteel Midwest Corporation Ltd – Entry Statement Project (Gateway Project)	<ul style="list-style-type: none"> DPI has offered assistance to ensure that Ministerial Directions in relation to the Rail Siding development are met. Council has agreed to undertake an internal design review to establish suitable on ground structures going forward. CYDO has been commissioned to manage this project with initial community meeting held. Review process will incorporate the main town entry statements and a new northern entry statement along the realigned Mingenew – Morawa Road. Preliminary designs were rejected by Council at September 2010 Meeting. Public tender process initiated to seek alternate design proposals has been suspended. Shire is seeking preliminary design proposals on an array of various concepts for further Council consideration. Visiting artists from Geraldton toured site on 15th March 2011. Preliminary concept designs rejected by Council. Council Working Group established and met to identify a way forward to further the concept design process. Landscape adviser identified and visitation to site occurred on 29th November 2011 with a following submission. TPG have provided a proposal to provide a scoping design role under the Morawa Super Town Project. Council sub-committee and SMC representative met with principal consultants in Perth on 27th February 2012. Initial design proposal received and on site meeting held on 7th May 2012. Further design received for Council consideration. Informal discussion held between ACEO and Scott Whitehead (SMC) – June 2013? Topics included: <ul style="list-style-type: none"> Gateway project; Future fund; Radio tower Options now required to address status of this project: <ul style="list-style-type: none"> CEO (Sean Fletcher) met with Scott Whitehead on 20 December 2013 and had a further meeting with SMC Legal Advisor Stuart Griffiths on 22 January 2014; Discussions highlighted that SMC is willing to allocate \$100,000 to the project or this level of funding to another town based project; Council informed of status at the Briefing Forum on 11 	CEO	Dec-13

			<p>February 2014.</p> <ul style="list-style-type: none"> The former CEO suggested to Council at the February Council meeting that perhaps it was time to revisit the Gateway Project. Council suggested that this should be done at the Briefing Forum regarding the Old Morawa Hospital. Some preliminary discussion was had on 20 March 2014. SP, CEO & Stuart Griffiths (SMC) met on 17 July 2014 to discuss the Gateway Project and the Future Fund.. SMC stated that the \$100,000 allocation was not tied to the Gateway Project. It was suggested it could be used for community benefit infrastructure such as a childrens' playground. CEO met with Stuart Griffiths on 19 May 2015. CEO was advised that \$40,000 is available for allocation. Discussions took place about purpose. The possibility of using the funding for adventure equipment in the Town Square was received favourably. Sinosteel are reviewing the Minister's Order to see if the obligation is still valid. The CEO discussed the opportunity to use the funds for the Bush Trail. The Shire CEO has invoiced Sinosteel for \$30,000. 		
Jun-11	8.2.1	Climate Change Risk Assessment & Adaptation Action Plan	<ul style="list-style-type: none"> Implement adaptation action plan strategies rated 'extreme' and 'high' as budgetary and human resources permit. Consideration required to start funding actions in 2015/16 No further action at this time. 	CEO	Jun-13
Mar 2014	12.1.1	Proposal to Reallocate Solar Thermal Feasibility Funding (\$500,000)	<ul style="list-style-type: none"> The CEO has requested a further extension of this funding until 30 March 2017. 	CEO	In Progress
			<ul style="list-style-type: none"> 		

Council Resolutions for Actioning or Attention Completed

	Chief Executive Officer				
June 2016	1606016	Shire President and CEO to enter into discussions with State Government representatives in relation to the Shire of Morawa's current and future interests in the	Appropriate representatives identified. Need to arrange suitable times for Shire President and CEO to attend. Shire President and CEO to meet with the Dept of Health CEO on Tuesday 20 December 2016.		

June 2016	1606019	Old Morawa Hospital	Design received. To be presented at the October 2016 Briefing Session for discussion on options.		
		Designs plans and cost estimates to be obtained for a relocated Evaside/Stephens Road intersection including constructed width and height of the road and intersection			

Legend

1. Text in red indicates current action.
2. Table items shaded in yellow refer to long outstanding items (generally six months or more).
3. Table items in green refer to matters within the last six months.

7.2.2 Correspondence

7.2.3 Information Bulletin

7.2.4 Reports from the Manager Accounting & Finance

COUNCIL RESOLUTION

1703003 **Moved: Cr Stokes**
 Seconded: Cr Coaker

That Council:

Move Items 7.2.4.1, 7.2.4.2, 7.2.4.3 and 7.2.4.4 enbloc

CARRIED 6/0

<i>Item No/Subject:</i>	7.2.4.1 Accounts Due For Payment – February 2017
<i>Date of Meeting:</i>	23 March 2017
<i>Date & Author:</i>	1 March 2017 - Senior Finance Officer - Candice Smith
<i>Responsible Officer:</i>	Manager Accounting & Finance - Fred Gledhill
<i>Applicant/Proponent:</i>	Manager Accounting & Finance - Fred Gledhill
<i>File Number:</i>	ADM0135
<i>Previous minute/s & Reference:</i>	

SUMMARY

A list of accounts is attached for all payments made for the month of February 2017

DECLARATION OF INTEREST

Nil

ATTACHMENTS

List of accounts due and submitted to Council on 23 March 2016

BACKGROUND INFORMATION

Local Government (Financial Management) Regulations 1996 – Reg 13

The local government has delegated to the CEO the exercise of power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to prepare each month showing for each account paid since the last such list was prepared.

OFFICER'S COMMENT

Nil

COMMUNITY CONSULTATION

Nil

COUNCILLOR CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996 – Reg 13

POLICY IMPLICATIONS

Section 3 – Finance 3.6 Use of Corporate Credit Cards Policy

FINANCIAL IMPLICATIONS

As per list of accounts

STRATEGIC IMPLICATIONS

Nil

RISK MANAGEMENT

As per Policy Section 3 – Finance 3.11 Risk Management Controls

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That Council endorses:

The list of accounts paid by the Chief Executive Officer under delegated authority, represented by:

- Municipal EFT Payment Numbers EFT 9404 to EFT 9493 inclusive, amounting to \$688,656.67
- Municipal Cheque Payments Numbered 11666 to 11675 amounting to \$12,300.55
- Municipal Direct Debit Payments Numbers DD5415.1 to DD5461.1 amounting to \$24,640.32
- Payroll for February 2017

08/02/2017 - \$49,871.83

22/02/2017 - \$48,020.89

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9404	03/02/2017	Morawa Drapery Store	Work Uniform	1		762.25
EFT9405	03/02/2017	McDonalds Wholesalers	UHT Milk Devondale	1		91.00
EFT9406	03/02/2017	Mid West Auto Group	Service Vehicle MO340	1		2,021.49
EFT9407	03/02/2017	S & K Electrical Contracting Pty Ltd	35 Dreghorn St Electrical Work	1		978.68
EFT9408	03/02/2017	GH Country Courier	Freight - Midwest Chemicals to Morawa Shire	1		75.15
EFT9409	03/02/2017	Courier Australia	Freight Pathwest	1		152.04
EFT9410	03/02/2017	Sigma Companies Group Pty Ltd	Bulk Chemical Order – S/Pool	1		8,263.20
EFT9411	03/02/2017	Bob Waddell Consultant	Assistance 16/17 Budget Review	1		264.00
EFT9412	03/02/2017	Spotlight Pty Ltd	Curtains Caravan Park	1		1,408.02
EFT9413	03/02/2017	Orana Cinemas	Holiday Programme - Cinema Trip to Geraldton 24/01/2017	1		180.00
EFT9414	03/02/2017	Melissa Borg	Reimbursement	1		150.00
EFT9415	03/02/2017	IGA Morawa	January 2017 Account	1		765.11
EFT9416	03/02/2017	Deans Contracting WA Pty Ltd	Flood Damage Supervisor 06/01/2017 - 15/01/2017	1		13,906.75
EFT9417	03/02/2017	Safe Roads WA	Hire two road patching trucks, one road broom, one roller	1		39,657.75
EFT9418	03/02/2017	Mullewa Arts Development	Student Photo Images - Cloud Chasing	1		1,490.00
EFT9419	03/02/2017	Tyrepower Geraldton	Wheel Balance MO340 and new tyre	1		334.50
EFT9420	03/02/2017	Rachel McKenzie	Cloud Chasing Project - acquittal	1		2,480.00
EFT9421	07/02/2017	Australian Services Union	Payroll deductions	1		79.05

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT9422	07/02/2017	Department of Human Services	Payroll deductions	1		322.67
EFT9423	10/02/2017	Allmark & Associates Pty Ltd	Pool Upgrade Plaque	1		693.00
EFT9424	10/02/2017	Star Track Express	Freight Star Track	1		471.08
EFT9425	10/02/2017	Morawa Medical Centre	Medical consult	1		65.00
EFT9426	10/02/2017	Morawa Traders	Refreshments Jan 2017	1		282.01
EFT9427	10/02/2017	Morawa Roadhouse	Bagged Ice Australia Day	1		70.00
EFT9428	10/02/2017	Refuel Australia	Purchases for stock and vehicles	1		13,289.19
EFT9429	10/02/2017	Courier Australia	Freight water sewerage	1		10.30
EFT9430	10/02/2017	Frank Gilmour	Pest Control Services in Shire Buildings	1		1,320.00
EFT9431	10/02/2017	Jason Signmakers	50 logo stickers Morawa Town Centre	1		1,178.10
EFT9432	10/02/2017	Dongara Denison Smash Repairs	Insurance repairs 02MO Toyota Rav 4	1		300.00
EFT9433	10/02/2017	DALLYWATERCONSULTING	Contract EHO work (onsite)	1		2,750.00
EFT9434	10/02/2017	Everlastings Guest Homes Morawa	Catering Australia Day	1		375.00
EFT9435	10/02/2017	Vidguard Security Systems	Full security system maintenance and repair	1		509.34
EFT9436	10/02/2017	The West Australian	Advertisement Mid West Times	1		199.53
EFT9437	10/02/2017	JMH Mechanical Services	Check Trailer Plug OMO	1		115.50
EFT9438	10/02/2017	Star Track Express	Freight General January 2017	1		31.29
EFT9439	10/02/2017	BOC Limited	Balloon Gas Cylinder Australia Day	1		342.17
EFT9440	10/02/2017	BL & MJ Thornton Waste Removal Services	Waste Removal - Jan 2017	1		9,272.29

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EFT9441	10/02/2017	Canine Control	Ranger Services Wed 25/1/17	1		962.50
EFT9442	10/02/2017	Vidguard Security Systems	Monitoring alarm system 1/2/17-30/4/17	1		115.50
EFT9443	10/02/2017	Sigma Companies Group Pty Ltd	Chemicals Morawa Pool	1		328.82
EFT9444	10/02/2017	Neverfail Springwater Limited	Water Cooler Hire January 2017	1		14.30
EFT9445	10/02/2017	Alinta Sales Pty Ltd	Power Bill 1/1/17-31/1/17	1		391.07
EFT9446	10/02/2017	Shire of Three Springs	Shared Community Emergency Management costs 1/10/2016-31/12/2016	1		4,006.61
EFT9447	10/02/2017	Trisley's Hydraulic Services Pty. Ltd.	Supply 1 willow pump S/Pool	1		575.30
EFT9448	10/02/2017	Colliers	Commercial Office Rent 1/2/17-28/2/17	1		423.85
EFT9449	10/02/2017	Karen Jeanette Chappel	Presidential Allowance and sitting fee Oct – Dec 2016	1		8,250.00
EFT9450	10/02/2017	Star Track Express	Freight Cows	1		4,434.23
EFT9451	10/02/2017	Think Water Geraldton	Hunter Nozzle	1		268.00
EFT9452	10/02/2017	S & K Electrical Contracting Pty Ltd	Smoke alarm replacement and aircon Re wire	1		819.73
EFT9453	10/02/2017	CJ & BM Plumbing & Gas	Install Hot Water System	1		660.00
EFT9454	10/02/2017	Mark Thornton	Sitting Fee Oct-Dec 2016	1		2,000.00
EFT9455	10/02/2017	Ken Stokes	Sitting Fee Oct - Dec 2016	1		2,000.00
EFT9456	10/02/2017	Blackwoods - (J Blackwood & Son PTY Limited)	Wheels for Tractor Mower	1		254.17
EFT9457	10/02/2017	Jane Coaker	Sitting Fees Oct-Dec 2016	1		2,000.00
EFT9458	10/02/2017	Dean Carslake	Sitting Fee and Vice Presidential Allowance Oct-Dec 2016	1		3,062.50

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EFT9459	10/02/2017	Debbie Collins	Sitting Fee Oct-Dec 2016	1		2,000.00
EFT9460	10/02/2017	Darren S Agar	Sitting Fee Oct-Dec 2016	1		2,000.00
EFT9461	13/02/2017	Deans Contracting WA Pty Ltd	Flood Damage Supervision - 23/01/2017 to 05/02/2017	1		16,774.56
EFT9462	13/02/2017	BPH	Flood Damage Repairs 23/01/2017 - 05/02/2017	1		245,267.00
EFT9463	14/02/2017	Greenfield Technical Services	Flood Damage Work Package #2	1		4,761.24
EFT9464	15/02/2017	Morawa News & Gifts	Purchases for Shire	1		632.53
EFT9465	15/02/2017	Landmark Operations Limited	Joiner metric 3G	1		84.48
EFT9466	15/02/2017	Think Water Geraldton	Sprinklers	1		514.15
EFT9467	15/02/2017	Hitachi Construction Machinery (Australia) Pty Ltd	Hydraulic Hose and O Ring	1		636.71
EFT9468	15/02/2017	S & K Electrical Contracting Pty Ltd	Morawa Swimming Pool - Check electrical circuits	1		2,078.58
EFT9469	15/02/2017	GH Country Courier	Delivery Chemicals ex Geraldton	1		279.63
EFT9470	15/02/2017	Courier Australia	Courier from Perth - Jason Signmakers	1		18.67
EFT9471	15/02/2017	Winchester Industries	Supply and Deliver Nannekine Road Repair materials	1		27,394.40
EFT9472	15/02/2017	J & K Hopkins	Adjustable desk for front counter	1		1,648.00
EFT9473	15/02/2017	WBHO Civil	Remove and replace sewerage access ladder	1		14,692.44
EFT9474	21/02/2017	Deans Contracting WA Pty Ltd	Flood Damage Supervisor - 06/02/2017 - 12/02/2017	1		9,841.04
EFT9475	21/02/2017	BPH	Flood Damage works 06/02/2017 - 12/02/2017	1		198,913.00
EFT9476	21/02/2017	Deans Contracting WA Pty Ltd	Supervisor Flood Damage 13/02/2017 - 17/02/2017	1		8,818.26
EFT9477	21/02/2017	Kats Rural	Rheem Electric HWS 80Ltr	1		1,849.74

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EFT9478	21/02/2017	WesTrac Equipment Pty Ltd	Parts	1		923.65
EFT9479	21/02/2017	Think Water Geraldton	Parts	1		113.90
EFT9480	21/02/2017	Reliance Petroleum	Card and retail purchases	1		403.14
EFT9481	21/02/2017	S & K Electrical Contracting Pty Ltd	Morawa Town Clock Repairs, Labour, and Materials	1		4,350.11
EFT9482	21/02/2017	WA Local Government Association	Short Course Booking "Local Government Act 1995-advance"	1		1,012.00
EFT9483	21/02/2017	Geraldton Mower & Repairs Specialists	SPG Ratchet	1		3.40
EFT9484	24/02/2017	Australian Services Union	Payroll deductions	1		79.05
EFT9485	24/02/2017	Department of Human Services	Payroll deductions	1		322.67
EFT9486	28/02/2017	Ashdown Ingram	Hydra Krimp Kit	1		935.00
EFT9487	28/02/2017	Star Track Express	Freight Welshpool to Morawa	1		76.65
EFT9488	28/02/2017	Morawa Medical Centre	Medical Consult	1		195.00
EFT9489	28/02/2017	Geraldton Toyota	Relay Assy – Community Bus	1		1,073.20
EFT9490	28/02/2017	Winchester Industries	Supplied and delivered stone	1		3,200.00
EFT9491	28/02/2017	Left of Centre Concepts & Events Pty Ltd	Media Relations Dec 16 & Jan 17	1		1,144.00
EFT9492	28/02/2017	Guardian Print	Binding of Minutes Shire	1		695.00
EFT9493	28/02/2017	Covs Parts Pty Ltd	Various Parts	1		703.43
11666	07/02/2017	Synergy	Power Usage 15/12/2016 - 18/01/2017	1		2,454.20
11667	10/02/2017	McLeods Barristers and Solicitors	Legal opinion on Retirement Villages Act	1		1,352.31
11668	10/02/2017	Synergy	Street Light Charges 7/12/16-24/1/17	1		3,446.20

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11669	10/02/2017	Telstra Corporation Limited	Phone Usage 16/1/17-15/2/17	1		337.30
11670	10/02/2017	Morawa Licensed Post Office Emmlee's	Postage Office Costs Jan 2017	1		110.94
11671	10/02/2017	Telstra Corporation Limited	Phone Charges Jan 2017	1		517.60
11672	15/02/2017	Synergy	Street Lighting 24/01/2017 – 07/02/2017	1		3,561.05
11673	15/02/2017	Shire Of Coorow	North Midland Zone Dinner - Local Government Convention	1		93.00
11674	21/02/2017	Telstra Corporation Limited	Phone Usage Jan 2017	1		328.30
11675	21/02/2017	Synergy	Power Usage Dec – Feb 2017	1		99.65
DD5415.1	08/02/2017	WA Local Government Superannuation Plan	Payroll deductions	1		8,505.06
DD5415.2	08/02/2017	AMP LIFE LTD - SUPERANNUATION	Superannuation contributions	1		456.19
DD5415.3	08/02/2017	BT FINANCIAL GROUP	Superannuation contributions	1		300.94
DD5415.4	08/02/2017	MLC Nominees Pty Ltd	Superannuation contributions	1		222.87
DD5415.5	08/02/2017	Commonwealth Bank Group Super	Superannuation contributions	1		81.95
DD5415.6	08/02/2017	HOSTPLUS	Superannuation contributions	1		119.19
DD5415.7	08/02/2017	Concept One	Superannuation contributions	1		211.05
DD5415.8	08/02/2017	Australian Super	Superannuation contributions	1		214.53
DD5446.1	22/02/2017	WA Local Government Superannuation Plan	Payroll deductions	1		8,196.43
DD5446.2	22/02/2017	AMP LIFE LTD - SUPERANNUATION	Superannuation contributions	1		488.32
DD5446.3	22/02/2017	BT FINANCIAL GROUP	Superannuation contributions	1		300.94

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DD5446.4	22/02/2017	MLC Nominees Pty Ltd	Superannuation contributions	1		222.87
DD5446.5	22/02/2017	Commonwealth Bank Group Super	Superannuation contributions	1		61.88
DD5446.6	22/02/2017	HOSTPLUS	Superannuation contributions	1		114.49
DD5446.7	22/02/2017	Concept One	Superannuation contributions	1		211.05
DD5446.8	22/02/2017	Australian Super	Superannuation contributions	1		214.53
DD5457.1	06/02/2017	BankWest	Credit Card January 2017	1		4,182.12
DD5457.2	01/02/2017	Westnet Pty Ltd	Westnet Feb 2017	1		224.75
DD5457.3	13/02/2017	BOQ Finance	Photocopier Lease Feb 2017	1		301.16
DD5461.1	01/02/2017	Westnet Pty Ltd	Additional cost no included in first creditor	1		10.00

REPORT TOTALS

EFT	\$ 688,656.67
Cheque	\$ 12,300.55
Direct Debits	\$ 24,640.32
Payroll	\$ 97,892.72
Credit Card	\$ 4,182.12
TOTAL	\$827,672.38

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Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
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Jan-17

Business Credit Card - John Roberts Bankwest Mastercard

Date	Description	Accounts	Account Description	Amount	GST
6/01/2017	Membership renewal	1146040.521	Personal Professional Development	720.00	65.45
12/01/2017	Aus Masters Tax Guide	1146040.521	Personal Professional Development	271.95	24.72
12/01/2017	CPA Program Fee Sem 1	1146040.521	Personal Professional Development	1070.00	97.27
19/01/2017	Car Wash - CEO	P229	Toyota Kluger - CEO	22.00	2.00
24/01/2017	Mid West Economic Summit	1146100.521	Conference Expenses	170.00	15.45

	Total Purchases for J. Roberts	2253.95	204.90
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Business Credit Card - Fred Gledhill Bankwest Mastercard

Date	Description	Accounts	Account Description	Amount	GST
4/01/2017	Coaster Bus License	P196	Toyota Coaster Bus	312.45	28.40
			Total Purchases for F. Gledhill	312.45	28.40

Business Credit Card - Sam Appleton

Date	Description	Accounts	Account Description	Amount	GST
7/01/2017	Tyre repair MO340	P236	Nissan Patrol Wagon	27.50	2.50
7/01/2017	Purchase USB Drives	1146260.520	Printing & Stationery	80.00	7.27
7/01/2017	Keys Cut various	1101020.520	Maintenance - Tip Costs	16.20	1.47
7/01/2017	Laminating Paper	1146260.520	Printing & Stationery	29.95	2.72
14/01/2017	Napkins - Australia Day	1041030.520	Refreshments & Receptions	40.00	3.64
14/01/2017	Boombox	1146180.520	Office Equipment Purchased	29.00	2.64
14/01/2017	Various goods for Australia Day	1041030.520	Refreshments & Receptions	132.00	12.00
14/01/2017	Wireless keyboard & Mouse	1146180.520	Office Equipment Purchased	78.00	7.09
14/01/2017	File Racks and Office Labels	1146260.520	Printing & Stationery	131.90	11.99
15/01/2017	Keys Cut various		Various	37.80	3.44

Date: 01/03/2017
Time: 2:19:43PM

SHIRE OF MORAWA
Account Paid February 2017

USER: Finance Officer
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
20/01/2017		Tape Measure	1146180.520	Office Equipment Purchased	7.98	0.73
20/01/2017		Acid for S/Pool	B11205	Swimming Pool Maintenance	79.00	7.18
20/01/2017		Paper Planes Movie for Australia Day	1041030.520	Refreshments & Receptions	14.99	1.36
20/01/2017		Telstra Prepaid WIFI	1101100.520	Refuse Station Office	49.00	4.45
20/01/2017		2 x eskis Australia Day	1041030.520	Refreshments & Receptions	846.40	76.95
21/01/2017		Balloons Australia Day	1041030.520	Refreshments & Receptions	16.00	1.45
						0.00
				Total Purchases for S.Appleton	1615.72	146.88
				Total Fees and Charges	4182.12	380.19

<i>Item No/Subject:</i>	7.2.4.2 Reconciliations - February 2017
<i>Date of Meeting:</i>	23 March 2017
<i>Date & Author:</i>	1 March 2017 Senior Finance Officer - Candice Smith
<i>Responsible Officer:</i>	Manager Accounting & Finance - Fred Gledhill
<i>Applicant/Proponent:</i>	Manager Accounting & Finance - Fred Gledhill
<i>File Number:</i>	ADM0189
<i>Previous minute/s & Reference:</i>	

SUMMARY

Local Government (Financial Management) Regulation 34 (1) (a) states that a Local Government must prepare financial statements monthly.

DECLARATION OF INTEREST

Nil

ATTACHMENTS

Nil

BACKGROUND INFORMATION

The information provided is obtained from the Bank Reconciliations carried out for Municipal Bank/Reserves Bank and the Trust Bank to ensure all transactions have been accounted for.

OFFICER'S COMMENT

The Shire of Morawa's financial position is as follows:-

BANK BALANCES AS AT 28 February 2017

Account	2017
Municipal Account #	\$181,408.23
Trust Account	\$13,058.29
Business Telenet Saver (Reserve) Account	\$3,184,248.07
WA Treasury O/night Facility (Super Towns) Account	\$732,633.49
Reserve Term Deposit (Community Development)	\$500,000.00
Reserve Term Deposit (Future Funds 1)	\$800,000.00
Reserve Term Deposit (Future Funds 2)	\$800,000.00

BANK RECONCILIATION BALANCES

The Bank Reconciliation Balances for 28 February 2017 with a comparison for 28 February 2016 is as follows:

Account	2016	2017
Municipal Account #	\$753,525.49	\$169,192.53
Trust Account	\$9,991.08	\$13,342.29
Reserve Account	\$7,004,824.62	\$6,016,881.56

RESERVE ACCOUNT

The Reserve Funds of \$6,016,881.56 as at 28 February 2017 were invested in:-

- Bank of Western Australia \$3,181,467.55 in the Business Telenet Saver Account and
- \$732,633.49 in the WA Treasury O/Night Facility
- Term Deposit (Future Funds 1) \$800,000.00
- Term Deposit (Future Funds 2) \$800,000.00
- Term Deposit (Community Development Fund) \$500,000.00

Breakdown for February 2017 with a comparison for February 2016 is as follows:

	2016	2017
Sports Complex Upgrade Reserve	\$0.00	\$0.00
Land & Building Reserve	\$5,217.04	\$79,691.47
Plant Reserve	\$942,603.35	\$987,804.84
Leave Reserve	\$280,133.36	\$288,995.44
Economic Development Reserve	\$107,452.23	\$108,917.95
Sewerage Reserve	\$123,993.39	\$145,783.80
Unspent Grants & Contributions Reserve	\$995,013.57	\$24,828.78
Community Development Reserve	\$1,389,085.33	\$1,185,107.53
Water Waste Management Reserve	\$0.00	\$0.00
Morawa Future Funds Reserve	\$2,182,431.34	\$2,151,839.49
Morawa Future Funds Interest Reserve	\$11,078.85	\$55,152.09
Aged Care Units Reserve	\$8,976.12	\$9,098.58
Transfer Station Reserve	\$197,924.89	\$29,020.27
S/Towns Revitalisation Reserve	\$172,650.72	\$175,705.01
ST Solar Thermal Power Station Reserve	\$547,246.53	\$556,928.48
Business Units Reserve	\$41,017.90	\$61,740.89
Legal Reserve	\$0.00	\$15,122.62
Road Reserve	\$0.00	\$141,144.32
TOTAL	\$7,004,824.62	\$6,016,881.56

TRANSFER OF FUNDS

- \$27,898.75 from Unspent Grants to Municipal Fund being for Interest earned on MWIP S/Towns up to and including 30/06/2014,30/06/2015. 5 August 2016
- \$12,606.63 from Unspent Grants to Municipal Fund being for Interest earned on S/Towns Interest 15/16. 10 August 2016
- \$106,179.00 from Transfer Station Funds to Municipal Fund less interest earned being for New Transfer Station. 31 October 2016
- \$200,000.00 from Community Development Fund to Municipal Fund being for contribution towards major works on Town Swimming Pool. 31 October 2016
- \$27,816.09 from Unspent Grant to Municipal Fund being for Cloud Chasing Grant Unspent EOY 15/16. 31 October 2016
- \$38,694.73 from Municipal Fund to Plant Reserve – First Quarter Asset Depreciation allocation as per Budget. 15 December 2016.
- **Investment Transfers**
- \$500,000.00 from Community Development Fund to Term Deposit Community Development for 11 months and 30 days @ 3% interest
- \$800,000.00 from Morawa Future Funds to Term Deposit Future Funds1 for 11 months and 30 days @ 3% interest
- \$800,000.00 from Morawa Future Funds to Term Deposit Future Funds2 for 11 months and 30 days @ 3% interest
- \$500,000.00 from Municipal Funds to Term Deposit Municipal Account for 47 days @ 1.5% interest

COMMUNITY CONSULTATION

NIL

COUNCILLOR CONSULTATION

NIL

STATUTORY ENVIRONMENT

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

Section 3 – Finance 3.11 Risk Management Controls

Section 3 – Finance 3.4.3 Investment Policy – Delegated Authority

FINANCIAL IMPLICATIONS

As presented

STRATEGIC IMPLICATIONS

Nil

RISK MANAGEMENT

As per Policy Section 3 – Finance 3.11 Risk Management Controls

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

Receive the bank reconciliation report for February 2017.

<i>Item No/Subject:</i>	7.2.4.3 Monthly Financial Statements – February 2017
<i>Date of Meeting:</i>	23 March 2017
<i>Date & Author:</i>	1 March 2017 Senior Finance Officer - Candice Smith
<i>Responsible Officer:</i>	Manager Accounting & Finance - Fred Gledhill
<i>Applicant/Proponent:</i>	Senior Finance Officer - Candice Smith Manager Accounting & Finance - Fred Gledhill
<i>File Number:</i>	
<i>Previous minute/s & Reference:</i>	

SUMMARY

Local Government (Financial Management) Regulation 34(1) (a) states that a Local Government must prepare financial statements monthly.

DECLARATION OF INTEREST

Nil

ATTACHMENTS

The February Monthly Financial Activity Report pertaining to Councils operations is provided under separate cover. A copy of the schedules is available if required.

BACKGROUND INFORMATION

Nil

OFFICER'S COMMENT

Nil

COMMUNITY CONSULTATION

Nil

COUNCILLOR CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government Act 1995 and Local Government (Financial Management) Regulations.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

As presented

STRATEGIC IMPLICATIONS

Nil

RISK MANAGEMENT

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

Receive the Statement of Financial Activity and the Variance Report for the period ending 28 February 2017.



SHIRE OF MORAWA
MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

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SHIRE OF MORAWA

STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	NOTE	FEBRUARY 2017 Actual \$	FEBRUARY 2017 Y-T-D Budget \$	2016/17 Budget \$	Variances Actuals to Budget \$	Variances Actual Budget to Y-T-D %	
Operating							
Revenues/Sources	1,2						
Governance		4	0	10	4	0.00%	
General Purpose Funding		1,209,388	1,321,730	1,786,445	(112,342)	(8.50%)	
Law, Order, Public Safety		386,167	33,079	44,720	353,088	1067.41%	▲
Health		2,584	4,000	8,000	(1,416)	(35.40%)	
Education and Welfare		32,742	27,428	45,500	5,314	19.37%	
Housing		50,742	36,912	142,711	13,830	37.47%	▲
Community Amenities		435,023	452,820	611,431	(17,797)	(3.93%)	
Recreation and Culture		252,689	71,220	346,031	181,469	254.80%	▲
Transport		3,645,728	3,131,171	3,591,841	514,557	16.43%	▲
Economic Services		112,667	134,856	192,699	(22,189)	(16.45%)	▼
Other Property and Services		52,589	53,282	123,722	(693)	(1.30%)	
		6,180,323	5,266,498	6,893,110	913,825	17.35%	
(Expenses)/(Applications)	1,2						
Governance		(284,340)	(299,361)	(485,349)	(284,340)	0.00%	
General Purpose Funding		(124,028)	(121,360)	(198,855)	(2,668)	(2.20%)	
Law, Order, Public Safety		(90,045)	(104,790)	(147,658)	14,745	14.07%	▼
Health		(92,504)	(105,696)	(154,150)	13,192	12.48%	▼
Education and Welfare		(137,536)	(204,385)	(299,878)	66,849	32.71%	▼
Housing		(93,238)	(67,173)	(178,753)	(26,065)	(38.80%)	▲
Community Amenities		(335,654)	(436,187)	(616,434)	100,533	23.05%	▼
Recreation & Culture		(815,452)	(794,823)	(1,143,712)	(20,629)	(2.60%)	
Transport		(4,587,878)	(1,201,358)	(1,769,563)	(3,386,520)	(281.89%)	▲
Economic Services		(293,654)	(452,114)	(628,406)	158,460	35.05%	▼
Other Property and Services		(21,820)	(62,179)	(29,715)	40,359	64.91%	▼
		(6,876,149)	(3,849,426)	(5,652,470)	(3,326,084)	78.63%	
Net Result Excluding Rates		(695,826)	1,417,073	1,240,640	(2,412,260)		
Adjustments for Non-Cash							
(Revenue) and Expenditure							
(Profit)/Loss on Asset Disposals	4	0	12,209	18,259	(12,209)	100.00%	▼
Movement in Leave Reserve (Added Back)		2,343	0	0	2,343	0.00%	
Movement in Deferred Pensioner Rates/ESL (noi		2,871	0	0	2,871	0.00%	
Movement in Employee Benefit Provisions (non-c		0	0	0	0	0.00%	
Rounding Adjustment		0	0	0	0	0.00%	
Depreciation on Assets		986,364	1,122,000	1,683,278	(135,636)	12.09%	▼
Capital Revenue and (Expenditure)							
Purchase Land Held for Resale	3	0	0	0	0	0.00%	
Purchase Land and Buildings	3	(77,483)	(647,565)	(869,434)	570,082	88.03%	▼
Purchase Plant and Equipment	3	(466,704)	(367,000)	(387,000)	(99,704)	(27.17%)	▲
Purchase Furniture and Equipment	3	0	(2,870)	(2,870)	2,870	100.00%	
Purchase Infrastructure Assets - Roads	3	(753,820)	(1,485,563)	(1,888,807)	731,743	49.26%	▼
Purchase Infrastructure Assets - Footpaths	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Drainage	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Parks & Ovals	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Airfields	3	0	(2,600,000)	(2,600,000)	2,600,000	100.00%	▼
Purchase Infrastructure Assets - Play Equip	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Sewerage	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Dams	3	0	0	0	0	0.00%	
Purchase Infrastructure Assets - Other	3	(1,225,209)	(484,600)	(966,000)	(740,609)	(152.83%)	▲
Proceeds from Disposal of Assets	4	15,000	135,500	135,500	(120,500)	(88.93%)	▼
Repayment of Debentures	5	(44,414)	(46,164)	(68,175)	1,750	3.79%	
Proceeds from New Debentures	5	0	0	0	0	0.00%	
Advances to Community Groups		0	0	0	0	0.00%	
Self-Supporting Loan Principal Income	5	0	0	0	0	0.00%	
Transfers to Restricted Assets (Reserves)	6	(82,860)	(383,104)	(519,121)	300,244	78.37%	▼
Transfers from Restricted Asset (Reserves)	6	374,500	1,307,772	1,472,931	(933,272)	(71.36%)	▼
ADD Net Current Assets July 1 B/Fwd	7	1,081,055	1,088,809	1,088,809	(7,754)	(0.71%)	
LESS Net Current Assets Year to Date	7	768,872	723,220	0	45,652	(6.31%)	
Amount Raised from Rates	8	(1,653,055)	(1,656,723)	(1,661,990)	3,668	(0.22%)	

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

Material Variances Symbol

Above Budget Expectations ▲ Greater than 10,000 and greater than 10%

Below Budget Expectations ▼ Less than 10,000 and less than 10%

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

The budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 9.

(c) Rounding Off Figures

All figures shown in this statement, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees.

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Collectibility of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

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

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

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is complete are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

(j) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overhead.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	50 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years

Depreciation of Non-Current Assets (Continued)

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Capitalisation Threshold

Expenditure under the thresholds listed below is not capitalised. Rather, it is recorded on an asset

- Land	Nil (All Land Capitalised)
- Buildings	2,000
- Plant & Equipment	2,000
- Furniture & Equipment	1,000
- Infrastructure	5,000

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at cost.

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (b) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity.

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period, which are classified as current assets.

If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(m) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2013.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Council has a present obligation to pay resulting from employees' services provided to reporting date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(q) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) that outflow can be reliably measured.

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

Provisions are not recognised for future operating losses.

(r) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(s) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation of the current budget year.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

2. STATEMENT OF OBJECTIVE

The Shire of Morawa is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

GOVERNANCE

Includes members of Council, Civic Functions & Public Relations, Council Elections, Training/Education. Objective is to provide a management & administrative structure to service Council & the community.

GENERAL PURPOSE FUNDING

Includes Rates, Loans, Investments & Grants. Objective is to manage Council's finances.

LAW, ORDER, PUBLIC SAFETY

Includes Emergency Services & Animal Control. Objective is to provide, develop & manage services in response to community needs.

HEALTH

Includes Environmental Health, Medical & Health facilities. Objective is to provide, develop & manage services in response to community needs.

EDUCATION AND WELFARE

Includes Education, Welfare & Children's Services. Objective is to provide, develop & manage services in response to community needs.

HOUSING

Includes Staff & Other Housing. Objective is to ensure quality housing and appropriate infrastructure is maintained.

COMMUNITY AMENITIES

Includes Refuse Collection, Sewerage, Cemetery, Building Control, Town Planning & Townscape. Objective is to provide, develop & manage services in response to community needs.

RECREATION AND CULTURE

Includes Pools, Halls, Library, Oval, Parks & Gardens & Recreational Facilities. Objective is to ensure the recreational & cultural needs of the community are met.

TRANSPORT

Includes Roads, Footpaths, Private Works, Machine Operating Costs, Outside Wages & Airstrip. Objective is to effectively manage transport infrastructure.

ECONOMIC SERVICES

Includes Tourism, Rural Services, Economic Development & Caravan Park. Objective is to foster economic development, tourism & rural services in the district.

OTHER PROPERTY & SERVICES

Includes Private Works, Public Works Overheads, Plant Operating Costs, Administration Overheads and Unclassified Items. Objective is to provide control accounts and reporting facilities for all other operations.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	FEBRUARY 2017 YTD Budget \$	FEBRUARY 2017 Actual \$
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Governance			
Upgrade to Old Council Chambers	539,434	404,565	0.00
General Purpose Funding			
Law, Order, Public Safety			
New fire truck	0	0	370,940.46
Housing			
Aged Person Units x 4 - water metres	30,000	18,000	0.00
Community Amenities			
Construction of Refuse Transfer Station	0	0	0.00
New Tip Site Construction	0	0	6,490.18
Closure/Rehabilitation Old Tip Site	0	0	0.00
Compactors/Transfer Bins for Transfer Station	0	0	43,820.00
Refuse Transfer Station - Storage Shed	0	0	73,530.09
Purchase Land For New Waste Site	300,000	225,000	0.00
Recreation and Culture			
Upgrade to Pool Pump House	0	0	0.00
Swimming Pool Bowls (Adults/Childrens Pools) - Contract	950,000	475,000	1,146,978.62
Swimming Pool Bowls (Adults/Childrens Pools) - Grant Expenses	0	0	0.00
Swimming Pool Bowls (Adults/Childrens Pools) - Shire Expenses	0	0	0.00
Sports Complex Water upgrade	0	0	3,951.87
Transport			
Road Construction			
- Rural Roads Construction	1,533,585	1,225,033	749,357.81
- Townsite Roads Construction	206,422	161,330	4,462.21
Plant & Equipment - Road Plant Purchases	237,000	237,000	0.00
Airfield Infrastructure	2,600,000	2,600,000	0.00
Economic Services			
Caravan Park Camp Kitchen/Caretakers Cabin	50,000	30,000	51,943.93
WIFI System - Caravan Park/Main ST	16,000	9,600	0.00
Phase 1 - Civic Square/Pedestrian Crossing	0	0	71,740.17
Phase 2 - Road Freight Alignment	148,800	99,200	0.00
Other Property & Services			
Purchase of Lot 9000, White Ave	0	0	1.00
Administration Furniture & Equipment	2,870	2,870	0.00
CEO/DCEO/MAF Vehicles	100,000	100,000	0.00
	<u>6,714,111</u>	<u>5,587,598</u>	<u>2,523,216.34</u>

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	FEBRUARY 2017 YTD Budget \$	FEBRUARY 2017 Actual \$
3. ACQUISITION OF ASSETS (Continued)			
The following assets have been acquired during the period under review:			
<u>By Class</u>			
Land Held for Resale	0	0	0.00
Investments	0	0	0.00
Land	300,000	225,000	0.00
Buildings	569,434	422,565	77,482.96
Plant and Equipment	387,000	367,000	466,704.39
Furniture and Equipment	2,870	2,870	0.00
Infrastructure Assets - Roads	1,888,807	1,485,563	753,820.02
Infrastructure Assets - Footpaths	0	0	0.00
Infrastructure Assets - Drainage/Dams	0	0	0.00
Infrastructure Assets - Parks & Ovals	0	0	0.00
Infrastructure Assets - Airfields	2,600,000	2,600,000	0.00
Infrastructure Assets - Playground Equipment	0	0	0.00
Infrastructure Assets - Sewerage	0	0	0.00
Infrastructure Assets - Dams	0	0	0.00
Infrastructure Assets - Other	966,000	484,600	1,225,208.97
	<u>6,714,111</u>	<u>5,587,598</u>	<u>2,523,216.34</u>

SHIRE OF MORAWA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	FEBRUARY 2017 Actual \$	2016/17 Budget \$	FEBRUARY 2017 Actual \$	2016/17 Budget \$	FEBRUARY 2017 Actual \$
Law, Order & Public Safety (Asset 292) Canna Fire Truck Isuzu FSS550 MO33	0	0.00	0	15,000.00	0	0.00
Health	0	0.00	0	0.00	0	0.00
Recreation & Culture	0	0.00	0	0.00	0	0.00
Transport (Asset 45) 1999 Ford Courier Tray Top	0	0.00	1,500	0.00	1,500	0.00
(Asset 272) - Backhoe Case P192	46,300	0.00	35,000	0.00	(11,300)	0.00
(Asset 476) - Ford Ranger - PWS	28,838	0.00	22,000	0.00	(6,838)	0.00
Other Property & Services (Asset 600) Kluger AWD V6 Wagon - CEO	44,111	0.00	42,000	0.00	(2,111)	0.00
	153,759	0.00	135,500	15,000.00	(18,259)	0.00

<u>By class of asset</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2016/17 Budget \$	FEBRUARY 2017 Actual \$	2016/17 Budget \$	FEBRUARY 2017 Actual \$	2016/17 Budget \$	FEBRUARY 2017 Actual \$
Land & Buildings 0	0	0.00	0	0.00	0	0.00
Plant & Equipment (Asset 45) 1999 Ford Courier Tray Top	0	0.00	1,500	0.00	1,500	0.00
(Asset 272) - Backhoe Case P192	46,300	0.00	35,000	0.00	(11,300)	0.00
(Asset 476) - Ford Ranger - PWS	28,838	0.00	22,000	0.00	(6,838)	0.00
(Asset 600) Kluger AWD V6 Wagon - CEO	44,111	0.00	42,000	0.00	(2,111)	0.00
	153,759	0.00	135,500	15,000.00	(18,259)	0.00

Summary

Profit on Asset Disposals
Loss on Asset Disposals

FEBRUARY	
2016/17 Budget \$	2017 Actual \$
1,990	0.00
(20,249)	0.00
(18,259)	0.00

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
Housing									
Loan 133 - GEHA House	102,614	0	0	31,993	15,735	70,621	86,879	6,206	3,361
Loan 134 - 2 Broad Street	72,564	0	0	24,158	22,726	48,406	49,838	3,090	4,491
Loan 136 - 24 Harley Street - Staff Housing	344,161	0	0	12,024	5,953	332,137	338,208	13,408	6,245
	519,339	0	0	68,175	44,414	451,164	474,925	22,704	14,105

All debenture repayments are to be financed by general purpose revenue.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	FEBRUARY 2017 Actual \$
6. RESERVES - CASH BACKED		
(a) Leave Reserve		
Opening Balance	286,652	286,652
Amount Set Aside / Transfer to Reserve	14,088	2,343
Amount Used / Transfer from Reserve	(39,000)	0
	<u>261,740</u>	<u>288,995</u>
(b) Sports and Recreation Facilities Reserve		
Opening Balance	0	0
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	0	0
	<u>0</u>	<u>0</u>
(c) Plant Reserve		
Opening Balance	941,344	941,344
Amount Set Aside / Transfer to Reserve	198,998	46,461
Amount Used / Transfer from Reserve	(201,500)	0
	<u>938,842</u>	<u>987,805</u>
(d) Building Reserve		
Opening Balance	79,045	79,045
Amount Set Aside / Transfer to Reserve	22,506	646
Amount Used / Transfer from Reserve	0	0
	<u>101,551</u>	<u>79,691</u>
(e) Economic Development Reserve		
Opening Balance	108,035	108,035
Amount Set Aside / Transfer to Reserve	3,425	883
Amount Used / Transfer from Reserve	0	0
	<u>111,460</u>	<u>108,918</u>
(f) Community Development Reserve		
Opening Balance	1,376,593	1,376,593
Amount Set Aside / Transfer to Reserve	43,642	8,515
Amount Used / Transfer from Reserve	(400,000)	(200,000)
	<u>1,020,235</u>	<u>1,185,108</u>
(g) Sewerage Reserve		
Opening Balance	144,602	144,602
Amount Set Aside / Transfer to Reserve	74,584	1,182
Amount Used / Transfer from Reserve	0	0
	<u>219,186</u>	<u>145,784</u>
(h) Unspent Grants and Contributions Reserve		
Opening Balance	92,743	92,743
Amount Set Aside / Transfer to Reserve	2,940	408
Amount Used / Transfer from Reserve	(55,505)	(68,321)
	<u>40,178</u>	<u>24,829</u>

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	FEBRUARY 2017 Actual \$
6. RESERVES (Continued)		
(i) Business Units Reserve		
Opening Balance	61,240	61,240
Amount Set Aside / Transfer to Reserve	21,942	501
Amount Used / Transfer from Reserve	0	0
	<u>83,182</u>	<u>61,741</u>
(j) Morawa Future Funds Interest		
Opening Balance	54,705	54,705
Amount Set Aside / Transfer to Reserve	31,701	447
Amount Used / Transfer from Reserve	0	0
	<u>86,406</u>	<u>55,152</u>
(k) Morawa Community Future Funds Reserve		
Opening Balance	2,140,600	2,140,600
Amount Set Aside / Transfer to Reserve	67,861	11,240
Amount Used / Transfer from Reserve	(57,682)	0
	<u>2,150,779</u>	<u>2,151,839</u>
(l) Refuse Transfer Station Reserve		
Opening Balance	134,515	134,515
Amount Set Aside / Transfer to Reserve	4,265	684
Amount Used / Transfer from Reserve	-	(106,179)
	<u>138,780</u>	<u>29,020</u>
(m) Aged Care Units Reserve		
Opening Balance	9,025	9,025
Amount Set Aside / Transfer to Reserve	286	74
Amount Used / Transfer from Reserve	-	0
	<u>9,311</u>	<u>9,099</u>
(n) ST-N/Midlands Solar Thermal Power		
Opening Balance	550,687	550,687
Amount Set Aside / Transfer to Reserve	17,459	6,241
Amount Used / Transfer from Reserve	(540,000)	0
	<u>28,146</u>	<u>556,928</u>
(o) ST-Morawa Revitalisation Reserve		
Opening Balance	173,736	173,736
Amount Set Aside / Transfer to Reserve	5,508	1,969
Amount Used / Transfer from Reserve	(179,244)	0
	<u>0</u>	<u>175,705</u>
(p) Legal Fees Reserve		
Opening Balance	15,000	15,000
Amount Set Aside / Transfer to Reserve	5,478	123
Amount Used / Transfer from Reserve	0	0
	<u>20,478</u>	<u>15,123</u>

SHIRE OF MORAWA
NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2016/17 Budget \$	FEBRUARY 2017 Actual \$
6. RESERVES (Continued)		
(q) Road Reserve		
Opening Balance	140,000	140,000
Amount Set Aside / Transfer to Reserve	4,438	1,144
Amount Used / Transfer from Reserve	0	0
	<u>144,438</u>	<u>141,144</u>
 Total Cash Backed Reserves	 5,354,712	 6,016,882
 Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Leave Reserve	14,088	2,343
Sports and Recreation Facilities Reserve	0	0
Plant Reserve	198,998	46,461
Building Reserve	22,506	646
Economic Development Reserve	3,425	883
Community Development Reserve	43,642	8,515
Sewerage Reserve	74,584	1,182
Unspent Grants and Contributions Reserve	2,940	408
Business Units Reserve	21,942	501
Morawa Community Future Funds Interest	31,701	447
Morawa Community Future Fund Reserve	67,861	11,240
Refuse Transfer Station Reserve	4,265	684
Aged Care Units Reserve	286	74
ST-N/Midlands Solar Thermal Power	17,459	6,241
ST-Morawa Revitalisation Reserve	5,508	1,969
Legal Fees Reserve	5,478	123
Road Reserve	4,438	1,144
	<u>519,121</u>	<u>82,860</u>
 Transfers from Reserves		
Leave Reserve	(39,000)	0
Sports and Recreation Facilities Reserve	0	0
Plant Reserve	(201,500)	0
Building Reserve	0	0
Economic Development Reserve	0	0
Community Development Reserve	(400,000)	(200,000)
Sewerage Reserve	0	0
Unspent Grants and Contributions Reserve	(55,505)	(68,321)
Business Units Reserve	0	0
Morawa Community Future Funds Interest	0	0
Morawa Community Future Fund Reserve	(57,682)	0
Refuse Transfer Station Reserve	0	(106,179)
Aged Care Units Reserve	0	0
ST-N/Midlands Solar Thermal Power	(540,000)	0
ST-Morawa Revitalisation Reserve	(179,244)	0
Legal Fees Reserve	0	0
Road Reserve	0	0
	<u>(1,472,931)</u>	<u>(374,500)</u>
 Total Transfer to/(from) Reserves	 <u>(953,810)</u>	 <u>(291,640)</u>

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

6. RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Leave Reserve

To be used to fund leave requirements.

Sportsground Complex Upgrade Reserve

To be used to upgrade the Sporting Complex Facilities.

Plant Reserve

To be used to upgrade, replace or purchase new plant and equipment.

Building Reserve

To be used to refurbish, replace, extend or establish Council owned buildings.

Economic Development Reserve

To be used to create economic development initiatives in the local community.

Community Development Reserve

To be used for Community Projects within the Shire of Morawa

Sewerage Reserve

To be used to repair, replace or extend the sewerage facility.

Unspent Grants and Contributions Reserve

To be used as a quarantine for unspent committed funds.

Business Units Reserve

To be used to upgrade, refurbish or purchase new Business Units

Morawa Community Future Funds Interest

To be used for Morawa Community Projects

Morawa Community Future Fund Reserve

To be used to provide an ongoing conduit for benefits to the people and environment of the Morawa Shire through the Sinosteel Midwest Corporation Morawa Future Fund Foundation Memorandum

Refuse Transfer Station Reserve

To be used for Morawa Landfill closure and Refuse Transfer Station implementation project -

Aged Persons Units Reserve

To be used for the maintenance of 4 Aged Care Units at the Morawa Perenjori Health Centre

ST - N/Midlands Solar Thermal Power Reserves

Super Town funds to be used for the N/Midlands Solar Thermal Power feasibility Study Project

ST-Morawa Revitalisation Reserve

Super Town funds to be used for the Morawa Town Revitalisation Project

Legal Fees Reserve

to be utilised for unforeseen Legal Fees

Road Reserve

to be utilised for future Road Construction and Maintenance

Except for the Unspent Grants and Contributions Reserve, the Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

	2015/16 B/Fwd Per 2016/17 Budget \$	2015/16 B/Fwd Per Financial Report \$	2016/17 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	(9,447)	(213,515)	(230,257)
Cash - Restricted Unspent Grants	0	317,600	400,000
Cash - Restricted Unspent Loans	0	0	0
Cash - Restricted Reserves	6,308,522	6,308,522	6,016,882
Rates - Current	377,248	374,377	645,314
Sundry Debtors	998,442	998,442	48,480
GST Receivable	75,083	75,084	57,991
Accrued Income/Prepayments	6,882	6,882	0
Provision for Doubtful Debts	(15,595)	(15,595)	(15,595)
Other Current Debtors	0	0	0
Inventories	1,335	1,335	1,335
	<u>7,742,470</u>	<u>7,853,132</u>	<u>6,924,150</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(136,955)	(250,489)	(21,529)
Income Received in Advance	0	0	(20,222)
GST Payable	(56,092)	(56,092)	8,085
Payroll Creditors	0	0	0
Accrued Expenditure	0	0	0
Other Payables	(6,025)	(6,025)	(20,815)
Withholding Tax Payable	0	0	0
Payg Payable	(48,960)	(48,960)	(28,574)
Accrued Interest on Debentures	0	(4,870)	0
Accrued Salaries and Wages	(38,370)	(38,370)	0
Current Employee Benefits Provision	(345,401)	(345,401)	(345,401)
Current Loan Liability	(60,904)	(66,743)	(16,490)
	<u>(692,707)</u>	<u>(816,950)</u>	<u>(444,946)</u>
NET CURRENT ASSET POSITION	7,049,763	7,036,182	6,479,204
Less: Cash - Reserves - Restricted	(6,308,522)	(6,308,522)	(6,016,882)
Less: Cash - Unspent Grants - Restricted	0	0	0
Adjustment for Trust Transactions Within Muni	12	0	1,065
Add Back : Component of Leave Liability not Required to be Funded	286,652	286,652	288,995
Add Back : Current Loan Liability	60,904	66,743	16,490
SURPLUS/(DEFICIENCY) C/FWD	<u>1,088,809</u>	<u>1,081,055</u>	<u>768,872</u>

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2016/17 Budget \$
General Rate								
GRV Residential/Commercial	0.07415	268	2,912,592	215,960	0	0	215,960	215,960
UV Rural	0.02257	204	57,874,600	1,306,461	0	0	1,306,461	1,306,461
UV Mining	0.28968	16	469,309	135,950	0	0	135,950	135,950
Sub-Totals		488	61,256,501	1,658,371	0	0	1,658,371	1,658,371
Minimum Rates								
GRV Residential/Commercial	279	48	39,055	13,392	0	0	13,392	13,392
UV Rural	279	7	55,400	1,953	0	0	1,953	1,953
UV Mining	656	11	10,939	7,216	0	0	7,216	7,216
Sub-Totals		66	105,394	22,561	0	0	22,561	22,561
Total amount raised from general rates							1,658,371	1,658,371
Ex-Gratia Rates							5,792	5,792
Rates Written Off							(72)	(2,500)
Specified Area Rates							0	0
Movement in Excess Rates							0	0
Total Rates							1,658,773	1,654,224

All land except exempt land in the Shire of Morawa is rated according to its Gross Rental Value (GRV) in townships or Unimproved Value (UV) in the remainder of the Shire.

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

9. TRUST FUNDS

Funds held at balance date over which the Municipality has no control and which are not included in this statement are as follows:

Detail	Balance 01-Jul-16 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
Housing Bonds	2,000	0	0	2,000
Dreghorn Unit Bonds	498	404	0	902
Bonds Hall/Rec Centre Hire	0	0	0	0
Aged Care - Bond Karl Strudwick Number 5	0	656	0	656
Youth Centre	865	0	0	865
Council Nominations	0	0	0	0
Bill Johnson Unit 1 Bond	0	0	0	0
Haulmore Trailers Land Dep	4,641	0	0	4,641
Social Club Payments	0	0	0	0
Local Drug Action Group	660	0	0	660
BCITF/BRB Training Levy	427	364	0	791
Daphne Little - Excess Rent	0	781	0	781
Morawa Oval Function Centre	1,762	0	0	1,762
	<u>10,853</u>	<u>2,205</u>	<u>0</u>	<u>13,059</u>

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

10. OPERATING STATEMENT

	FEBRUARY 2017 Actual \$	2016/17 Budget \$	2015/16 Actual \$
OPERATING REVENUES			
Governance	4	10	85,353
General Purpose Funding	2,862,441	3,437,377	2,375,239
Law, Order, Public Safety	401,167	44,720	47,691
Health	2,584	8,000	59,064
Education and Welfare	32,742	45,500	17,905
Housing	50,742	142,711	46,856
Community Amenities	435,023	611,431	538,402
Recreation and Culture	252,689	346,031	260,759
Transport	3,645,728	3,591,841	2,756,444
Economic Services	112,667	192,699	210,929
Other Property and Services	52,589	123,722	93,296
TOTAL OPERATING REVENUE	7,848,376	8,544,042	6,491,937
OPERATING EXPENSES			
Governance	284,340	485,349	453,942
General Purpose Funding	124,028	198,855	193,155
Law, Order, Public Safety	90,045	147,658	147,445
Health	92,504	154,150	274,928
Education and Welfare	137,536	299,878	285,792
Housing	93,238	178,753	121,158
Community Amenities	335,654	616,434	482,500
Recreation & Culture	815,452	1,143,712	1,155,380
Transport	4,587,878	1,769,563	3,228,997
Economic Services	293,654	628,406	538,733
Other Property and Services	21,820	29,715	39,141
TOTAL OPERATING EXPENSE	6,876,149	5,652,470	6,921,171
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>972,227</u>	<u>2,891,572</u>	<u>(429,234)</u>

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

11. BALANCE SHEET

	FEBRUARY 2017 Actual \$	2015/16 Actual \$
CURRENT ASSETS		
Cash Assets	6,186,624	6,412,607
Receivables	736,191	1,439,191
Inventories	1,335	1,335
TOTAL CURRENT ASSETS	<u>6,924,150</u>	<u>7,853,133</u>
NON-CURRENT ASSETS		
Receivables	11,064	13,935
Inventories	0	0
Property, Plant and Equipment	26,591,328	26,518,884
Infrastructure	44,561,744	43,097,335
TOTAL NON-CURRENT ASSETS	<u>71,164,136</u>	<u>69,630,154</u>
TOTAL ASSETS	<u>78,088,286</u>	<u>77,483,287</u>
CURRENT LIABILITIES		
Payables	83,055	404,807
Interest-bearing Liabilities	16,490	66,743
Provisions	345,401	345,401
TOTAL CURRENT LIABILITIES	<u>444,946</u>	<u>816,951</u>
NON-CURRENT LIABILITIES		
Interest-bearing Liabilities	458,435	452,597
Provisions	37,661	37,661
TOTAL NON-CURRENT LIABILITIES	<u>496,096</u>	<u>490,258</u>
TOTAL LIABILITIES	<u>941,042</u>	<u>1,307,209</u>
NET ASSETS	<u>77,147,244</u>	<u>76,176,078</u>
EQUITY		
Retained Surplus	34,136,157	32,872,289
Reserves - Cash Backed	6,016,882	6,308,522
Reserves - Asset Revaluation	36,995,271	36,995,271
TOTAL EQUITY	<u>77,148,310</u>	<u>76,176,082</u>

SHIRE OF MORAWA

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017

12. FINANCIAL RATIO

	2016 YTD	2015	2014	2013
Current Ratio	3.250	3.530	7.880	1.870

The above rates are calculated as follows:

Current Ratio equals

$$\frac{\text{Current assets minus restricted current assets}}{\text{Current liabilities minus liabilities associated with restricted assets}}$$

SHIRE OF MORAWA
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017
Report on Significant variances Greater than 10% and \$10,000

Purpose

The purpose of the Monthly Variance Report is to highlight circumstances where there is a major variance from the YTD Monthly Budget and YTD Actual figures. These variances can occur because of a change in timing of the activity, circumstances change (eg a grants were budgeted for but was not received) or changes to the original budget projections. The Report is designed to highlight these issues and explain the reason for the

The Materiality variances adopted by Council are:

Actual Variance to YTD Budget up to 5%:	Don't Report
Actual Variance exceeding 10% of YTD Budget	Use Management Discretion
Actual Variance exceeding 10% of YTD Budget and a value greater than \$10,000:	Must Report

REPORTABLE OPERATING REVENUE VARIATIONS

General Purpose Funding - Variance below budget expectations

Reserve Funds put on Term Deposit for 12 months. Interest paid on maturity making revenue for Reserves under budget at this time

Law, Order, Public Safety - Variance above budget expectations

New Fire Truck obtained, not in budget - expense offset

Health - Variance above budget expectations

Income from Doctors Surgery offset with expenditure.

Education and Welfare - Variance above budget expectations

Youth Centre income decreased due to changes to operations of the Youth Centre

Housing - Variance below budget expectations

Single units income above expectations
Aged Care units - below budget expectations

Community Amenities - Variance below budget expectations.

Liquid Waste Disposals under budget due to mining activity decrease

Recreation & Culture - Variance above budget expectations.

Income relating to Public Halls and Civic Centres higher than budget
Out of round grant for Swimming Pool retiling 85% received

Transport - Variance above expectations.

Flood damage reimbursements not budgeted for - offset with expenditure

Economic Services - Variance below budget expectations.

Sale of water under budget expectations

Other Property & Services - Variance below budget expectations.

Private Works for YTD below expectations
Leave Liability from other Shires - timing

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - Variance below budget expectations.

Expenses relating to Members less than budget, for example, Refreshments & Receptions and Conference

Law, Order and Public Safety - Variance below budget expectations.

Changes to SES to DFES = timing

Health - Variance above budget expectations.

Doctors Operating Expenses lower than budget

Education and Welfare - Variance below budget expectations

Youth Centre employee and maintenance expenses under budget due to the loss of Community Development Officer and Youth Centre not open

Housing - Variance above budget expectations.

Expenditure on Aged Care Units up on YTD budget- new shade sails

Community Amenities - Variance below budget expectations.

General Community Amenities costs down on YTD budget

SHIRE OF MORAWA
FOR THE PERIOD 1 JULY 2016 TO 28 FEBRUARY 2017
Report on Significant variances Greater than 10% and \$10,000

Transport - Variance above budget expectations.

Flood damage costs not budgeted for offset by income

Economic Services - Variance below budget expectations

Caravan Park operation expenses under budget

Other Property & Services - Variance below budget expectations.

Fuel and Oils, Tyres and Tubes underspent - timing

REPORTABLE NON-CASH VARIATIONS

(Profit)/Loss on Asset Disposals - Variance above budget expectations.

REPORTABLE CAPITAL EXPENSE VARIATIONS
--

Purchase of Land & Buildings - Variance below budget expectations.

Purchase of land for tip site - Timing

Purchase of Plant & Equipment - Variance above budget expectations.

Backhoe/PWS Vehicle/Mtce Utility still to be traded - timing

Purchase of Infrastructure Assets Roads - Variance below budget expectations.

Capital Road Works for roads under budget - timing

Purchase Land and Buildings - Variance above budget expectations

Purchase Infrastructure Assets - Other- Variance below budget expectations.

Upgrade to Aerodrome - awaiting grants

Morawa Gateway Project awaiting grants

Morawa Perenjori Trails Project awaiting grants

Transfer to Reserves - Variance below budget expectations.

Transfers to Reserves - timing

REPORTABLE CAPITAL INCOME VARIATIONS

Proceeds from Disposal of Assets - Variance within budget expectations.

Transfer from Reserves - Variance below budget expectations.

Transfers to Municipal Fund - timing on completion of projects

<i>Item No/Subject</i>	7.2.4.4 Shire of Morawa 2016/17 Financial Year Budget Review
<i>Meeting Date:</i>	23 March 2017
<i>Date & Author:</i>	15 February 2017 Acting Manager Accounting & Finance – Candice Smith
<i>Applicant/Proponent:</i>	Acting Manager Accounting & Finance – Candice Smith
<i>File Number:</i>	
<i>Previous minute/s & Reference:</i>	

SUMMARY

The purpose of this report is for Council to adopt the 2016/17 Budget Review

ATTACHMENTS

- Shire of Morawa Report on Budget Variances Greater than 10% and \$10,000.
- Statement of Financial Activity and Notes forming part of the Statement of Financial Activity Statement for the period 1 July 2016 to 30 June 2017
- 2016/17 Budget Review Financial Statements based on the December 2016 Financials.

BACKGROUND INFORMATION

The Local Government Act 1995 requires local governments to conduct an annual budget review between 1 January and 31 March each year. The outcome of the review is to be submitted to Council within 30 days of its completion. Council is then required to consider the outcome of the review submitted to it and is required to determine (by Absolute Majority) whether or not to adopt the review, any parts of the review or any recommendations made in the review.

A copy of the review and determination is to be provided to the Department within 30 days of council making its determination.

OFFICER'S COMMENT

A budget review has been conducted by the Manager Accounting & Finance, CEO, Principal Works Supervisor, Executive Manager Development & Administration and Project Officer.

The actual year-to-date figures for each account for December 2016 have been projected to the end of the financial year and have been compared to the annual budget figures.

Material variances have been flagged on the Statement of Financial Activity (Projected), in accordance with Council's policy which states that all actual variances exceeding 10% of budget and \$10,000 (both need to be breached) must be reported.

The attached Budget Variances report describes the major variances as reflected between the original adopted budget and the budget review.

Budget Impact

The net effect of projected income and expenditure to 30 June 2017 is that Council is expected to have a reasonable small surplus of \$27000 from this year's operations

STATUTORY ENVIRONMENT

Financial Management Regulation 33A – Review of Budget:

1. Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
2. Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.
3. A council is to consider a review submitted to it and is to determine * whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
Absolute majority required.

Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department of Local Government and Communities.

POLICY IMPLICATIONS

In accordance with section 34(5) of the Local Government (Financial Management) Regulations 1996 Council has adopted the following materiality thresholds:

- Actual variances up to 5% of budget: Don't report
- Actual variances up to 10% of budget: Use management discretion
- Actual variances exceeding 10% of budget
And a value greater than \$10,000 must be reported

FINANCIAL IMPLICATIONS

The Shire of Morawa 2016/17 Budget Review outcome is that Council is expected to have a reasonable small surplus of approximately \$27000 from 2016/17 operations

STRATEGIC IMPLICATIONS

Nil

RISK MANAGEMENT

A budget review process provides an excellent basis for taking stock of current trends and movements in the financial affairs of the business as a means of projecting the likely financial outcome at financial year end. This then enables management to introduce measures to ensure that the desired financial result is achieved.

OFFICER'S RECOMMENDATION

That Council:

Adopt the Shire of Morawa 2016/17 Annual Budget Review comprising the Statement of Financial Activity and Notes forming part of the Statement of Financial Activity.

7.2.2 Reports from the Executive Manager Development and Administration

<i>Item No/ Subject:</i>	7.2.5.1 Compliance Audit Return
<i>Date of Meeting:</i>	23 March 2017
<i>Date & Author:</i>	23 February 2017 - Executive Manager Development & Administration - Sam Appleton
<i>Responsible Officer:</i>	Executive Manager Development & Administration – Sam Appleton
<i>Applicant/Proponent:</i>	Executive Manager Development & Administration - Sam Appleton
<i>File Number:</i>	ADM 0106
<i>Previous minute/s & Reference:</i>	Ordinary Council Meeting 18 February 2016 Audit Committee Meeting 10 February 2016

SUMMARY

The Department of Local Government has distributed the 2016 Compliance Audit Return for completion by the Shire of Morawa. The Compliance Audit Return is one of the tools that allow Councils to monitor how the organisation is functioning.

Each local government is to carry out a compliance audit for the period 1 January to 31 December 2016 against the requirements included in the 2016 Compliance Audit Return.

DECLARATION OF INTEREST

Nil

ATTACHMENTS

Completed Compliance Audit Return for 2016

BACKGROUND INFORMATION

This year's return places emphasis on the need to bring to Council's attention cases of non-compliance or where full compliance was not achieved. In addition to explaining or qualifying cases of non-compliance, the return also requires Council to endorse any remedial action taken or proposed to be taken in regard to instances of non-compliance.

This year's return has again been prepared by electronic means of Local Government access and submission.

The Compliance Audit Report for 2016 for the Shire of Morawa was presented for review by Council's Audit Committee on 14 March 2017.

OFFICER'S COMMENT

The return was completed by the Executive Manager Development and Administration in conjunction with the CEO and other managers. Only one area of non-compliance was noted.

The non-compliance was in relation to the review of the Delegations Register which is required to be reviewed annually each financial year. The review of the Delegations Register was completed in December 2016, outside of the required period ending 30 June 2016.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

14. Compliance audits by local governments

(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.

(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.

(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

(3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —

(a) presented to the council at a meeting of the council; and

(b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

[Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

15. Compliance audit return, certified copy of etc. to be given to Executive Director

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

(a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and

(b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

(2) In this regulation —

Certified in relation to a compliance audit return means signed by —

(a) the mayor or president; and

(b) the CEO.

[Regulation 15 inserted in Gazette 23 Apr 1999 p. 1725.]
Local Government Act 1995

5.46 . Register of, and records relevant to, delegations to CEO and employees

(1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.

(2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.

(3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

POLICY IMPLICATIONS

Shire of Morawa Policy 3.11 Risk Management

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Shire of Morawa Community Strategic Plan

4.3 A local government that is respected, professional and accountable.

4.5 Be compliant with relevant legislation.

RISK MANAGEMENT

Shire of Morawa Risk Management Governance Framework

Governance

Appropriate governance of risk management within the Shire of Morawa (the “Shire”) provides:

- Transparency of decision making
- Clear identification of the roles and responsibilities of the risk management functions
- An effective Governance Structure to support the risk framework.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

- 1) Accept the 2016 Compliance Audit Return; and
- 2) Take steps to ensure future delegation register reviews are presented to and adopted by Council prior to 30 June each year.

COUNCIL RESOLUTION

1703004 Moved: Cr Stokes
Seconded: Cr Thornton

That Council:

- 1) **Accept the 2016 Compliance Audit Return; and**
- 2) **Take steps to ensure future delegation register reviews are presented to and adopted by Council prior to 30 June each year.**

CARRIED 6/0



Morawa - Compliance Audit Return 2016

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2016.	N/A		Samantha Appleton
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2016.	N/A		Samantha Appleton
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2016.	N/A		Samantha Appleton
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2016.	N/A		Samantha Appleton
5	s3.59(5)	Did the Council, during 2016, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Samantha Appleton



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A		Samantha Appleton
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Samantha Appleton
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Samantha Appleton
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Samantha Appleton
5	s5.18	Has Council reviewed delegations to its committees in the 2015/2016 financial year.	N/A		Samantha Appleton
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	N/A		Samantha Appleton
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	N/A		Samantha Appleton
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	N/A		Samantha Appleton
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	N/A		Samantha Appleton
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	N/A		Samantha Appleton
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Samantha Appleton
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2015/2016 financial year.	No	Review of delegations completed at December 2016 ordinary meeting	Samantha Appleton
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Samantha Appleton

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Samantha Appleton
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	Yes		Samantha Appleton



No	Reference	Question	Response	Comments	Respondent
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Samantha Appleton
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	N/A		Samantha Appleton
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Samantha Appleton
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2016.	Yes		Samantha Appleton
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2016.	Yes		Samantha Appleton
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Samantha Appleton
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Samantha Appleton
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Samantha Appleton
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		Samantha Appleton
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		Samantha Appleton
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes		Samantha Appleton
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		Samantha Appleton



No	Reference	Question	Response	Comments	Respondent
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		Samantha Appleton
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Samantha Appleton

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A		Samantha Appleton
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Samantha Appleton

Elections

No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	N/A		Samantha Appleton

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes		Samantha Appleton
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A		Samantha Appleton
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Samantha Appleton
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Samantha Appleton



No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2016 received by the local government within 30 days of completion of the audit.	Yes		Samantha Appleton
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2016 received by the local government by 31 December 2016.	Yes		Samantha Appleton
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A		Samantha Appleton
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A		Samantha Appleton
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		Samantha Appleton
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Samantha Appleton
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Samantha Appleton
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Samantha Appleton
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes		Samantha Appleton
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes		Samantha Appleton



Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		Samantha Appleton
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	N/A		Samantha Appleton
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Samantha Appleton
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Samantha Appleton
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		Samantha Appleton

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A		Samantha Appleton
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Samantha Appleton
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Samantha Appleton
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		Samantha Appleton
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		Samantha Appleton
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		Samantha Appleton



Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes		Samantha Appleton
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	Yes		Samantha Appleton
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Samantha Appleton
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Samantha Appleton
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes		Samantha Appleton
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	Yes		Samantha Appleton
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	N/A		Samantha Appleton
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes		Samantha Appleton
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes		Samantha Appleton
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes		Samantha Appleton
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	Yes		Samantha Appleton
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	Yes		Samantha Appleton



No	Reference	Question	Response	Comments	Respondent
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	Yes		Samantha Appleton
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	Yes		Samantha Appleton
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A		Samantha Appleton
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A		Samantha Appleton
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A		Samantha Appleton
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A		Samantha Appleton
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A		Samantha Appleton
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application(s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A		Samantha Appleton
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A		Samantha Appleton
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A		Samantha Appleton



No	Reference	Question	Response	Comments	Respondent
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Samantha Appleton
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	N/A		Samantha Appleton
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	Yes		Samantha Appleton

<i>Item No/ Subject:</i>	7.2.5.2 Policy Manual Adoption
<i>Date of Meeting:</i>	23 March 2017
<i>Date & Author:</i>	16 February 2017 Development & Administration Officer - Sandy Adams
<i>Responsible Officer:</i>	Executive Manager Development & Administration – Sam Appleton
<i>Applicant/Proponent:</i>	Executive Manager Development & Administration - Sam Appleton
<i>File Number:</i>	ADM 0159
<i>Previous minute/s & Reference:</i>	Minutes 19 December 2016

SUMMARY

The purpose of this report is for Council to adopt new policies for the Shire of Morawa Policy Manual.

DECLARATION OF INTEREST

Nil

ATTACHMENTS

New policies for adoption

BACKGROUND INFORMATION

At the March Briefing Forum Councillors worked through the new policies to address areas not covered by the Policy Manual reviewed at the December 2016 meeting.

Council's policy manual requires a review of the policy manual to be conducted annually.

COMMENT

The Shire of Morawa maintains a Policy Manual with an up-to-date recording of the various of the Council.

The policies relate to issues of an on-going nature (policy decisions on single issues are not recorded in the manual). The objectives of the Council's Policy Manual are:

- To provide Council with a formal written record of all Council policy decisions;
- To provide staff with precise guidelines in which to act in accordance with Council's wishes;
- To enable the staff to act promptly in accordance with Council's requirements, but without continual reference to Council;

- To enable Elected Members to adequately handle enquiries from electors without undue reference to the staff or the Council;
- To enable Council to maintain a regular review of Council policy decisions and to ensure they are in keeping with community expectations, current trends and circumstances;
- To enable ratepayers and customers to obtain immediate advice on matters of Council Policy.

The Shire of Morawa Policy Manual has been reviewed and updated accordingly.

STATUTORY ENVIRONMENT

LOCAL GOVERNMENT ACT 1995 - SECT 2.7

2.7 . Role of council

- (1) The council —
 - (a) governs the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to —
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

[Section 2.7 amended by No. 17 of 2009 s. 4.]

STRATEGIC IMPLICATIONS

Shire of Morawa Strategic Community Plan

4.3 A local government that is respected, professional and accountable

RISK MANAGEMENT

Policies provide clear direction for staff and Councillors

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Council:

Resolve to adopt the new policies to be added to the reviewed Shire of Morawa Policy Manual as tabled.

This item was withdrawn.

<i>Item No/ Subject:</i>	7.2.5.3 Local Laws Review
<i>Date of Meeting:</i>	23 March 2017
<i>Date & Author:</i>	15 March 2017 - Samantha Appleton
<i>Responsible Officer:</i>	Executive Manager Development and Administration - Samantha Appleton
<i>Applicant/Proponent:</i>	Executive Manager Development and Administration - Samantha Appleton
<i>File Number:</i>	LE.LLW.1
<i>Previous minute/s & Reference:</i>	

SUMMARY

Council to consider initiating a review of Local Laws for the Shire of Morawa as required under the Local Government Act Section 3.16.

DECLARATION OF INTEREST

Nil

ATTACHMENTS

Nil

BACKGROUND INFORMATION

Section 3.5 of the Local Government Act 1995 provides for local governments to make Local Laws to help perform their functions.

Section 3.16 of the Act requires local governments to review their Local Laws every eight years. A number of the Shire's Local Laws are currently due for review and as such it is proposed to review all of the Shire's Local Laws at the same time.

Section 3.12 of the Act describes the process the Shire must follow to make (or amend) a Local Law. The process of review is separate to amendment and any changes that Council proposes to make to the Shire's Local Laws will require further consultation and a submission period before being adopted and gazetted.

OFFICER'S COMMENT

The Shire of Morawa currently has ten Local Laws in place.

Section 3.16 (2) – (4) of the Act sets out the process for reviewing the currency and suitability of gazetted Local Laws:

(2) The local government is to give State wide public notice stating that –

(a) The local government proposes to review the Local Laws; and

(b) A copy of the Local Law may be inspected or obtained at any place specified in the notice; and

(c) Submissions about the Local Law may be made to the local government before a day to be specified in the notice, being a day that is not less than 6 weeks after the notice is given.

(2a) A notice under subsection (2) is also to be published and exhibited as if it were a local public notice.

(3) After the last day for submissions, the local government is to consider any submissions made and cause a report of the review to be prepared and submitted to its council.

(4) When its council has considered the report, the local government may determine whether or not it considers that the Local Law should be repealed or amended.

The review should be a broad review of the Local Laws and should address questions such as:

- Are all the Local Laws needed?
- Are there any known issues with the current Local Laws?
- Are there emerging issues or societal changes that need addressing?
- Are the provisions within our Local Laws still current and applicable?

If the outcome of the review finds that it is necessary to change an aspect of the laws, the Shire must then commence the process outlined in section 3.12 of the Act to implement any changes. Such changes will be undertaken as a second phase of this project.

The Shire may also consider whether additional Local Laws are required, noting there had been discussions of introducing a Verge Local Law.

Work on the review will commence with the resolution of Council to commence the review and to undertake public consultation and receipt of submissions.

COMMUNITY CONSULTATION

A public consultation period of no less than six weeks is required.

COUNCILLOR CONSULTATION

Council to consider submissions received then to consider whether to amend or repeal existing Local Laws.

STATUTORY ENVIRONMENT

Local Government Act 1995 – sections 3.5, 3.12 and 3.16.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Cost of advertising and consultants (budgeted \$3,000 GL 04207).

STRATEGIC IMPLICATIONS

Shire of Morawa Strategic Community Plan
4.5 Be compliant with relevant legislation.

RISK MANAGEMENT

Reduces risk by compliance with statutory requirements.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

1. Agrees to undertake a review of all of its Local Laws in accordance with the Local Government Act section 3.16; and
2. That state wide and local public notice be given of the Shire's intent to undertake the review.

COUNCIL RESOLUTION

1703005	Moved:	Cr Stokes
	Seconded:	Cr Agar

That Council:

1. **Agrees to undertake a review of all of its Local Laws in accordance with the Local Government Act section 3.16; and**
2. **That state wide and local public notice be given of the Shire's intent to undertake the review.**

CARRIED 6/0

8. New Business of an Urgent Nature

Nil

9. Applications for Leave of Absence

Nil

10. Motions of Which Previous Notice Has Been Given

Nil

11. Questions from Members without Notice

Nil

12. Meeting Closed

12.1 Matters for which the meeting may be closed

Nil

12.2 Public reading of resolutions that may be made public

Nil

13. Closure

The Shire President closed the meeting at 5.44pm.

.....Presiding Person

14. Next Meeting

Ordinary Meeting 20 April 2017