



# **MINUTES**

## **Audit and Risk Committee Meeting Tuesday, 5 March 2019**

**Date: Tuesday, 5 March 2019**

**Time: 4.05pm**

**Location: Council Chambers, York Town Hall, York**





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**MINUTES OF SHIRE OF YORK  
AUDIT AND RISK COMMITTEE MEETING  
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK  
ON TUESDAY, 5 MARCH 2019 AT 4.05PM**

The York Shire Council acknowledges the traditional owners of the land on which this meeting will be held.

**1 OPENING**

1.1 Declaration of Opening

Cr David Wallace, Shire President, declared the meeting open at 4.05pm.

1.2 Disclaimer

The Shire President advised the following:

*"I wish to draw attention to the Disclaimer Notice contained within the agenda document and advise members of the public that any decisions made at the meeting today, can be revoked, pursuant to the Local Government Act 1995.*

*Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received. Any plans or documents in agendas and minutes may be subject to copyright. The express permission of the copyright owner must be obtained before copying any copyright material."*

1.3 Standing Orders

Nil

1.4 Announcement of Visitors

Nil

1.5 Declarations of Interest that Might Cause a Conflict

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Interests that May Affect Impartiality

Nil

**2 ATTENDANCE**

2.1 Members

Cr David Wallace, Shire President; Cr Jane Ferro; Cr Pam Heaton; Cr Denese Smythe; Cr Kevin Trent, Deputy Shire President; Cr Denis Warnick

2.2 Staff

Paul Martin, Chief Executive Officer; Suzie Haslehurst, Executive Manager Corporate & Community Services; Darren Wallace, Executive Manager Infrastructure & Development Services; Tabitha Bateman, Finance Manager

2.3 Apologies

Cr Heather Saint

2.4 Leave of Absence Previously Approved

Nil

**3 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**4 PRESENTATIONS**

Nil

**5 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**COMMITTEE RECOMMENDATION**

**Moved: Cr Kevin Trent**

**Seconded: Cr Jane Ferro**

**That the minutes of the Audit and Risk Committee Meeting held on 3 December 2018 be confirmed.**

***CARRIED: 6/0***

**6 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

Nil

## 7 OFFICER'S REPORTS

### 7.1 MID YEAR BUDGET REVIEW 2018/19

**File Number:** FI.FRP

**Author:** Tabitha Bateman, Finance Manager

**Authoriser:** Suzie Haslehurst, Executive Manager, Corporate & Community Services

**Previously before Council:** Not applicable

**Appendices:**

1. Projected Statement of Financial Activity
2. Mid Year Budget Review 2018/19 - Detailed
3. Revised Road Construction Program
4. Financial and Costing Review Summary - Quarter 2
5. Updated Organisational Structure

#### NATURE OF THE AUDIT COMMITTEE'S ROLE IN THE MATTER

Review

#### PURPOSE OF REPORT

This report presents the Mid-Year Budget Review, incorporating the results of the quarterly Finance and Costing Review, for the period ending 31 December 2018 for the Audit Committee's consideration and recommendation to Council.

#### BACKGROUND

In 2017, officers implemented a procedure called the Finance and Costing Review (FACR). The main objectives of this process were to ensure regular monitoring of income and expenditure in accordance with the adopted budget and to improve accountability, transparency and knowledge of officers who are responsible for accounts within the budget. The results of the quarterly reviews assist to inform the mid-year budget review and the budget planning process by highlighting over or under income and expenditures and forecasting the year end position.

The first formal quarterly review was undertaken for the period ending 30 September 2018 and was presented to the Audit Committee in December 2018.

In accordance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*, Council is required to review the adopted budget and assess actual values against budgeted values for the period at least once a year, after the December quarter.

The 2018/19 annual budget was adopted by Council on 9 July 2018. At the time of adopting the budget, the following was also resolved:

*"That Council, in accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards, adopts the percentage of 10% for items with a variance of \$5,000 or more for reporting material variances in the Statement of Financial Activity."*

A comprehensive review of the 2018/19 Adopted Budget and year to date actuals to 31 December 2018 has been undertaken inclusive of the amendments previously endorsed by Council together with the results of the first quarter review. Officers have reported on major variances in accordance with the above resolution and provided comments where applicable.

## COMMENTS AND DETAILS

As part of the annual budget preparation, officers across the organisation are assigned projects and accounts within the budget for which they are responsible to monitor and manage. At the close of the second quarter, responsible officers met with the Executive Management Group to analyse budgets and consider any variations to the adopted budget.

Following this review process, a summary of all material variances was compiled for consideration by the Audit Committee and is attached to this report as Appendix 4. The following table provides a summary of the anticipated year end position incorporating the proposed amendments with a breakeven result expected to be maintained:

ITEM	2018/19 ANNUAL BUDGET	PROPOSED MID YEAR REVIEW	VAR \$	VAR %
OPERATING REVENUE	10,272,306	10,713,058	440,753	4%
OPERATING EXPENDITURE	- 10,082,385	- 10,340,446	- 258,061	3%
<b>OPERATING SUB-TOTAL</b>	<b>189,921</b>	<b>372,613</b>	<b>182,692</b>	<b>96%</b>
NON-CASH ITEMS ADDED BACK	3,506,786	3,274,786	- 232,000	-7%
CAPITAL PROGRAMME	- 4,303,231	- 4,165,544	137,687	-3%
BORROWINGS	- 873,922	- 873,922	-	0%
RESERVES	- 613,752	- 358,092	255,660	-42%
OPENING FUNDS	2,094,198	1,750,159	- 344,039	-16%
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>

The above table is provided in more detail at Appendix 1. – Projected Financial Activity Statement. In addition, a detailed breakdown of the entire budget including explanatory notes, is provided at Appendix 2. Mid-Year Budget Review 2018/19 – Detailed Budget. The net increase/(decrease) reported within the projected financial activity statement comprises the following notable variances.

It should be noted that some of the variances explained below were resolved in the first quarter FACR which was presented to Council in December 2018. They are included as the minutes of the Audit Committee meeting where the Mid-Year Budget Review is considered are required to be submitted to the Department along with the revised budget.

### • OPERATING REVENUE AND EXPENDITURE

*Revenues – net increase \$440,753*

A net increase to revenues of \$328,000 was reported in the first quarter review which related mainly to changes to road grants and the Bushfire Risk Mitigation Funding. Since then, other notable variances to income include;

#### ➤ Town Hall Grant Funding

In December 2018, officers were successful in securing grant funds for Stage 2 of the Town Hall upgrades of \$103,136 from the Regional Venues Improvement Fund. Together with funding already allocated in the 2018/19 budget of \$23,000, the project includes installation of stage lighting and acoustics, upgrades to the existing green room and accessibility improvements identified as part of the access and inclusion audit.

#### ➤ Contribution to Knotts Road upgrades

Recent planning developments at the York Grain Receival site required that a contribution of \$11,327 for work on Knotts Road be paid by CBH. This amount was imposed and paid after

2018/19 budget adoption and will offset the Regional Road Group expenditure adopted in the Shire's 2018/19 budget which includes upgrades to Knotts Road.

➤ Rent received for Shire Housing

Following the recruitment to fill vacant positions within the organisation, all Shire houses are currently occupied resulting in an additional \$8,000 expected to be received from rent. Officers are further proposing as part of the 2019/20 budget process that a portion of the rent payments be transferred to the Building Reserve 30 annually to assist in funding future building renewals.

*Expenses – net increase of \$258,061*

A net increase to expenditure of \$194,000 was reported in the first quarter review. This was mainly due to the Bushfire Risk Mitigation project expenditure of \$257,200 which was partially offset by savings in other areas. Since then, other notable variances to expenditure include;

➤ Information Technology and Communication

It is expected that due to the pending disconnection of the existing ISDN and PSTN copper lines and the upcoming requirement to transfer all communications to the NBN service, an additional \$5,000 is proposed for the installation of required infrastructure.

➤ Public Relations

The results of the most recent Community Survey showed that while there were many improvements across the organisation, the Shire needed to focus more on services for seniors and people with disability. In addition to the Age Friendly Plan and an access and inclusion audit of the Shire's facilities, officers are proposing to allocate \$10,000 from GL 79162 – Medical Services to hold an Aged Care Forum to inform stakeholders of current services and facilities and upcoming changes to Aged Care.

➤ Septic Waste Ponds

Due to high levels of effluent being delivered to the Shire's septic waste ponds and contributing seasonal conditions, the ponds were unable to dry out to an acceptable level. This increased the tonnage and quantity of waste which had to be disposed of at a class 3 waste site. Consequently, officers are proposing to fund this additional expenditure of \$47,000 by reducing budgets in other areas such as GL106187 - Planning Legal Expenses of \$11,000 as no further prosecutions are anticipated prior to year-end. An additional \$5,000 is also expected to be received from the fees and charges associated with the use of the ponds. Savings in other areas have been identified to further offset the unexpected cost.

➤ Road Maintenance

Road maintenance continues to be a major area of concern and was identified as the top priority for upcoming Shire focus in the Community Scorecard. Officers are therefore proposing to reallocate \$39,867 from across the organisation remaining at the close of the review to address the need for increased maintenance on our roads. Moving forward, future budgets will be aligned with the maintenance requirements highlighted in the Asset Management Plans to be adopted by Council in coming months.

➤ Visitors Centre Staffing

Due to a significant increase to the number of visitors to town in recent years, a project brief was prepared and endorsed for budget inclusion allocating additional funds to increase the staffing levels and opening hours of the York Visitors Centre. Whilst the budget included an additional \$58,000, due to timing of recruitment, the full allocation is not required in the 2018/19 financial year resulting in savings of \$30,000 being reallocated to other areas. The new staffing arrangements are expected to be finalised in March 2019.

- **CAPITAL PROGRAMME**

Notable variances to capital programme include;

- *Land and Buildings – increase of \$111,296*

The increase to the Land and Buildings expenditure relates primarily to the Town Hall upgrades for which grant funding was approved after budget adoption. The project includes installation of stage lighting and acoustics, upgrades to the existing green room and accessibility improvements.

A further notable variance, whilst having a minimal impact to this year's works program, is the removal of proceeds from the sale of Shire property.

Due to all Shire houses currently being occupied by staff, it is proposed that the house situated on Dinsdale Street will not be offered for sale in this financial year. Included in the 2018/19 budget were proceeds from the sale of \$239,000. These funds were proposed to be allocated to the Avon River Reserve 9 and the Main Street Reserve 42 however were not earmarked for expenditure within the years of the Corporate Business Plan due to the proceeds not being guaranteed.

- *Infrastructure – Roads – reduction of \$228,847*

The main reason for the variance to the road construction budget was addressed during the first quarter review and relates largely to the timing of the payment for works on Top Beverley Road of \$173,000.

Furthermore, based on risk and priority, the Spencers-Brook Road project was re-scoped and staged to allow expenditure of \$41,000 on Sees Road and Cameron Road as well as adding \$18,000 to road renewals and \$39,000 to road maintenance. Other cost-neutral adjustments have been included for the Roads to Recovery budget due to projects like Mackie Siding Road being completed under budget, allowing for additional roads to be included in the program.

- *Infrastructure – Recreation Facilities – reduction of \$36,000*

Included in the 2018/19 budget was \$30,000 for security and lighting upgrades at the Forrest Oval Precinct however, further consideration and planning is required. It is proposed to defer a portion of this allocation to 2019/20 and allocate \$7,500 to upgrade the security at the Forrest Oval Stadium. This matter was reported at the first quarter review.

- *Infrastructure – Other – increase of \$35,000*

In September 2018, Council resolved to allocate \$45,000 of additional funds to complete the RV Park Relocation project (Resolution 100918). Further, the budget allocation of \$25,000 for Entry Statements was partially reallocated to Alfresco Dining on Avon Terrace (\$15,000) to support Council Resolution 060918.

- **RESERVE TRANSFERS**

The net transfers to reserves will reduce by \$255,660 as a result of the mid-year budget review. The Dinsdale Street residence will not be offered for sale in this financial year due to all Shire houses being tenanted by staff. The proceeds expected from the sale being \$239,000 therefore cannot be transferred to reserve as budgeted. Council also resolved as part of the first quarter review, to fund the replacement of fire panels and detectors at Pioneer Memorial Lodge (PML) totalling \$12,660 from the PML Reserve 25.

In the coming months and in preparation for the upcoming budgeting process, there will be a focus on finalising the Asset Management Plans to improve how the Shire prioritises asset renewals and



reports depreciation on its assets. Together with the results from the Community Scorecard, the Age Friendly Plan and the access and inclusion audit, these updated plans will assist officers with the preparation of the 2019/20 budget.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

Office of the Auditor-General

Moore Stephens

Department of Local Government

### **Policy Related**

Policy F1.3 *Significant Accounting Policies*

Policy G4.3 *Financial Planning and Sustainability*

### **Financial**

The financial impact of the Finance and Costing Review for the quarter ending 31 December 2018 is outlined within Attachment 1. The amendments proposed as part of the review seek to maintain a balanced year end position.

### **Legal and Statutory**

*Local Government Act 1995*

Section 6.2 *Local government to prepare annual budget*

Section 6.10 *Financial management regulations*

*Local Government (Financial Management) Regulations 1996*

Part 2. Reg 5(g) CEO's duties as to financial management

Part 3. Reg 33A Review of budget

### **Risk Related**

It is a legislative requirement to undertake a review of the budget and to lodge it with the Department of Local Government. Failure to monitor and financially manage budgeted projects exposes Shire officers and Councillors to significant risk. This report helps to mitigate this risk.

### **Workforce**

Following the budget review, the organisational structure attached as Appendix 5, was updated to reflect the current staffing levels and is fully funded within the budget.

## **VOTING REQUIREMENTS**

**Absolute Majority: No**

**COMMITTEE RECOMMENDATION****Moved: Cr Pam Heaton****Seconded: Cr Jane Ferro****That the Audit Committee recommends that Council:**

- 1. Accepts the Finance and Costing Review Summary for the period ending 31 December 2018 as attached to this report at Appendix 4.**
- 2. Adopts the Mid-Year Budget Review as attached at Appendices 1, 2, 3 and 5 to this report.**
- 3. Requests the Chief Executive Officer to forward the adopted 2018/19 Mid-Year Budget Review to the Department of Local Government within 30 days of Council's adoption.**

***CARRIED: 6/0***




**SHIRE OF YORK**  
**PROJECTED FINANCIAL ACTIVITY STATEMENT**  
 MID YEAR BUDGET REVIEW 2018/19


	2018/19 ANNUAL BUDGET	2018/19 YTD ACTUAL	PROPOSED MID YEAR REVIEW	VAR TO ADOPTED BUDGET	VAR TO ADOPTED BUDGET
<b>OPERATING REVENUE</b>				\$	%
General Purpose Funding	6,707,509	6,204,211	6,760,670	53,161	1%
Governance	8,400	2,128	8,400	-	0%
Law, Order Public Safety	93,611	154,696	330,811	237,200	253%
Health	17,800	18,329	17,800	-	0%
Education and Welfare	35,287	16,791	35,287	-	0%
Community Amenities	710,938	675,196	715,938	5,000	1%
Recreation and Culture	1,119,024	216,242	1,169,160	50,136	4%
Transport	1,425,786	385,188	1,518,042	92,256	6%
Economic Services	129,050	77,890	129,050	-	0%
Other Property and Services	24,900	8,358	27,900	3,000	12%
	<b>10,272,306</b>	<b>7,759,028</b>	<b>10,713,058</b>	<b>440,753</b>	<b>4%</b>
<b>LESS OPERATING EXPENDITURE</b>					
General Purpose Funding	(318,766)	(114,185)	(318,766)	-	0%
Governance	(724,104)	(360,533)	(747,104)	(23,000)	3%
Law, Order, Public Safety	(472,888)	(357,064)	(733,088)	(260,200)	55%
Health	(243,087)	(99,949)	(233,087)	10,000	-4%
Education and Welfare	(138,589)	(69,842)	(138,589)	-	0%
Community Amenities	(1,158,384)	(473,414)	(1,174,847)	(16,462)	1%
Recreation and Culture	(3,434,525)	(1,474,490)	(3,366,525)	68,000	-2%
Transport	(2,498,661)	(1,492,409)	(2,546,528)	(47,867)	2%
Economic Services	(974,239)	(391,225)	(949,375)	24,864	-3%
Other Property & Services	(119,141)	(204,086)	(132,537)	(13,395)	11%
	<b>(10,082,385)</b>	<b>(5,037,197)</b>	<b>(10,340,446)</b>	<b>(258,061)</b>	<b>3%</b>
<b>Increase/(Decrease)</b>	<b>189,921</b>	<b>2,721,831</b>	<b>372,613</b>	<b>182,692</b>	<b>96%</b>
<b>ADD</b>					
Profit/Loss on sale of assets	(416,011)	-	(394,584)	21,427	-5%
Net Change in LSL Reserve	-	5,432	-	-	
Depreciation Written Back	2,441,786	1,458,821	2,441,786	-	0%
Sold Assets Written Back	1,481,011	61,818	1,227,584	(253,427)	-17%
	<b>3,506,786</b>	<b>1,526,072</b>	<b>3,274,786</b>	<b>(232,000)</b>	<b>-7%</b>
<b>Sub Total</b>	<b>3,696,707</b>	<b>4,247,902</b>	<b>3,647,399</b>	<b>(49,308)</b>	<b>-1%</b>




**SHIRE OF YORK**  
**PROJECTED FINANCIAL ACTIVITY STATEMENT**  
 MID YEAR BUDGET REVIEW 2018/19


	2018/19 ANNUAL BUDGET	2018/19 YTD ACTUAL	PROPOSED MID YEAR REVIEW	VAR TO ADOPTED BUDGET	VAR TO ADOPTED BUDGET
<b>LESS CAPITAL PROGRAMME</b>					
Purchase Tools					
Purchase Land & Buildings	(876,330)	(103,039)	(987,626)	(111,296)	13%
Infrastructure Assets - Roads	(2,562,901)	(423,444)	(2,334,054)	228,847	-9%
Infrastructure Assets - Recreation	(350,000)	(9,001)	(314,000)	36,000	-10%
Infrastructure Assets - Other	(25,000)	(9,898)	(60,000)	(35,000)	140%
Purchase Plant and Equipment	(410,000)	(76,634)	(400,000)	10,000	-2%
Purchase Furniture and Equipment	(79,000)	(8,998)	(69,864)	9,136	-12%
Repayment of Debt - Loan Principal	(873,922)	(110,734)	(873,922)	-	0%
Transfer to Reserves	(638,752)	(28,157)	(399,752)	239,000	-37%
	<b>(5,815,905)</b>	<b>(769,904)</b>	<b>(5,439,218)</b>	<b>376,687</b>	<b>-6%</b>
<b>Sub Total</b>	<b>(2,119,198)</b>	<b>3,477,998</b>	<b>(1,791,819)</b>	<b>327,379</b>	<b>-15%</b>
<b>LESS FUNDING FROM</b>					
Reserves	25,000	-	41,660	16,660	67%
Rates paid in advance	-	41,172	-	-	
Opening Funds	2,094,198	1,750,159	1,750,159	(344,039)	-16%
Closing Funds	-	-	-	-	
	<b>2,119,198</b>	<b>1,791,332</b>	<b>1,791,819</b>	<b>(327,379)</b>	<b>-15%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>5,269,330</b>	<b>0</b>	<b>-</b>	

 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
<b>Proceeds Sale of Assets</b>							
042232 Proceeds Sale Of Assets - Admin Vehicles	(\$61,818)	(\$81,000)	(\$88,000)	(\$88,000)	0%	-	FACR 1 - Additional proceeds received for CEO vehicle
051228 Proceeds Sale Of Assets - Rangers Vehicle	-	(\$18,000)	(\$18,000)	(\$18,000)	0%	-	
077276 Proceeds Sale Of Assets - EHO Vehicle	-	-	-	-	-	-	
106210 Proceeds Sale Of Assets - Development Services Vehicle	-	-	-	-	-	-	
127297 Proceeds Sale Of Assets - Works Plant	-	(\$41,000)	(\$41,000)	(\$41,000)	0%	-	
133297 Proceeds Sale Of Assets - Building Officer Vehicle	-	(\$15,000)	(\$15,000)	(\$15,000)	0%	-	
143295 Proceeds Sale Of Assets - Pwo Vehicles	-	(\$21,000)	(\$21,000)	(\$21,000)	0%	-	
144297 Proceeds - Sale Of Land	-	(\$889,000)	(\$889,000)	(\$650,000)	-27%	239,000	Dinsdale house currently tenanted and the sale likely to be deferred - reduce proceeds by budgeted sale price of \$239,000.
<b>Sub-Total Proceeds on Sale of Assets</b>	<b>(\$61,818)</b>	<b>(\$1,065,000)</b>	<b>(\$1,072,000)</b>	<b>(\$833,000)</b>		<b>\$239,000</b>	
042198 Loss on Sale of Assets - Admin Vehicles	-	-	-	-	-	-	
143198 Loss On Sale Of Assets - P.W.O. Vehicles	-	-	-	-	-	-	
<b>Sub-Total Profit/Loss on Sale of Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>		<b>\$0</b>	
<b>Written Down Values of Assets Sold</b>							
042251 Realisation on Sale of Assets - Admin Vehicles	-	\$106,479	\$106,479	\$106,479	0%	-	
051223 Realisation on Sale of Assets	-	\$21,600	\$21,600	\$21,600	0%	-	
127197 Realisation on Sale of Assets - Works Plant	-	\$78,250	\$78,250	\$78,250	0%	-	
133296 Realisation on Sale of Assets	-	\$16,900	\$16,900	\$16,900	0%	-	
143298 Realisation on Sale of Assets	-	\$32,300	\$32,300	\$32,300	0%	-	
144295 Realisation on Sale of Assets - Land & Buildings	-	\$1,225,482	\$1,225,482	\$972,055	-21%	(253,427)	Dinsdale house currently tenanted and the sale likely to be deferred - non-cash book value written back \$253,427 (non-cash transaction).
<b>Sub-Total Written Down Value of Assets Sold</b>	<b>-</b>	<b>\$1,481,011</b>	<b>\$1,481,011</b>	<b>\$1,227,584</b>		<b>(\$253,427)</b>	
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$61,818)</b>	<b>\$416,011</b>	<b>\$409,011</b>	<b>\$394,584</b>		<b>(\$14,427)</b>	
<b>ABNORMAL ITEMS</b>							
Sub Total - ABNORMAL ITEMS	-	-	-	-	-	-	
Total - ABNORMAL ITEMS	-	-	-	-	-	-	
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET - OPERATING STATEMENT</b>	<b>(\$61,818)</b>	<b>\$416,011</b>	<b>\$409,011</b>	<b>\$394,584</b>		<b>(\$14,427)</b>	
<b>RATES</b>							
<b>OPERATING EXPENDITURE</b>							
031120 Admin O/Head & Labour Costs	\$66,730	\$132,571	\$132,571	\$132,571	0%	-	
031118 Rates - Salaries	\$26,202	\$56,484	\$56,484	\$56,484	0%	-	
031119 Rates - Superannuation	\$3,879	\$8,190	\$8,190	\$8,190	0%	-	
031121 Long Service Leave	-	\$317	\$317	\$317	0%	-	
031122 Cash Discrepancy	-	\$10	\$10	\$10	0%	-	
031127 Rates Incentive	\$1,000	\$1,000	\$1,000	\$1,000	0%	-	
031128 Map Purchases	\$1,033	\$1,057	\$1,057	\$1,057	0%	-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>					<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>				
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT		
031129 Valuation Expenses	\$1,667	\$16,979	\$16,979	\$16,979	0%	-			
031130 Rate Write Offs Non Taxable	-	\$30,000	\$30,000	\$30,000	0%	-			
031131 Other Expenses-Rates	\$26	\$658	\$658	\$658	0%	-			
031132 Rate Debt Recovery Cost	\$13,539	\$60,000	\$60,000	\$60,000	0%	-			
039107 Write Offs	\$108	\$5,000	\$5,000	\$5,000	0%	-			
		-	-						
<b>Sub Total - GENERAL RATES OP EXP</b>	<b>\$114,185</b>	<b>\$312,266</b>	<b>\$312,266</b>	<b>\$312,266</b>		<b>\$0</b>			
<b>OPERATING INCOME</b>									
		-	-						
031212 Rates	(\$5,663,239)	(\$5,723,079)	(\$5,723,079)	(\$5,723,079)	0%	-			
031213 Ex Gratia Rates	(\$17,329)	(\$13,260)	(\$13,260)	(\$13,260)	0%	-			
031214 Rates Non Payment Penalty	(\$68,107)	(\$100,000)	(\$100,000)	(\$100,000)	0%	-			
031218 Interim Rates	(\$5,767)	(\$10,000)	(\$10,000)	(\$10,000)	0%	-			
031219 Interest On Rates Instalments	(\$23,741)	(\$24,000)	(\$24,000)	(\$24,000)	0%	-			
031220 Instalment Admin Fee	(\$19,290)	(\$19,500)	(\$19,500)	(\$19,500)	0%	-			
031221 Back Rates Prior Year	(\$387)	(\$100)	(\$100)	(\$100)	0%	-			
031222 Pensioner Deferred Rate Interest	-	(\$2,000)	(\$2,000)	(\$2,000)	0%	-			
031223 ESL Non-Payment Penalty Interest	(\$1,815)	(\$2,000)	(\$2,000)	(\$2,000)	0%	-			
031230 Property Enquiry Fees	(\$8,874)	(\$17,680)	(\$17,680)	(\$17,680)	0%	-			
031231 Rate Debt Recovery Non Taxable	(\$17,549)	(\$55,000)	(\$55,000)	(\$55,000)	0%	-			
031232 Rates Debt Recovery Taxable	-	-	-	-		-			
		-	-						
<b>Sub Total - GENERAL RATES OP INC</b>	<b>(\$5,826,098)</b>	<b>(\$5,966,619)</b>	<b>(\$5,966,619)</b>	<b>(\$5,966,619)</b>		<b>\$0</b>			
<b>Total - GENERAL RATES</b>	<b>(\$5,711,913)</b>	<b>(\$5,654,353)</b>	<b>(\$5,654,353)</b>	<b>(\$5,654,353)</b>		<b>\$0</b>			
<b>OTHER GENERAL PURPOSE FUNDING</b>									
		-	-						
<b>OPERATING EXPENDITURE</b>									
		-	-						
039104 Provision For Stock Write Off	-	\$1,500	\$1,500	\$1,500	0%	-			
039106 Debt Recovery	-	\$5,000	\$5,000	\$5,000	0%	-			
039199 Depreciation	-	-	-	-		-			
		-	-						
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP</b>	<b>-</b>	<b>\$6,500</b>	<b>\$6,500</b>	<b>\$6,500</b>		<b>-</b>			
<b>OPERATING INCOME</b>									
		-	-						
032260 Grant Funds (Untied)	(\$208,802)	(\$393,616)	(\$417,606)	(\$417,606)	0%	-			
032270 Grant Funds (Untied)	(\$144,223)	(\$277,274)	(\$288,445)	(\$288,445)	0%	-			
039219 Charges Legal Costs	(\$784)	-	-	-		-			
		-	-						
039222 Interest Earned Muni & Trust	(\$11,333)	(\$30,000)	(\$30,000)	(\$35,000)	17%	(5,000)	An increase to interest earnings is expected due to the timing of term deposits and expenditure for large projects.		
039227 Interest Earned Reserve Funds	(\$12,972)	(\$40,000)	(\$40,000)	(\$53,000)	33%	(13,000)	An increase to interest earnings is expected due to the timing of term deposits and increased level of reserves compared to previous years.		
		-	-						
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC</b>	<b>(\$378,113)</b>	<b>(\$740,890)</b>	<b>(\$776,051)</b>	<b>(\$794,051)</b>		<b>(\$18,000)</b>			





 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Total - OTHER GENERAL PURPOSE FUNDING	(\$378,113)	(\$734,390)	(\$769,551)	(\$787,551)		(\$18,000)	
Total - GENERAL PURPOSE FUNDING	(\$6,090,026)	(\$6,388,743)	(\$6,423,904)	(\$6,441,904)		(\$18,000)	
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
041101 Attendance Fees	\$51,452	\$101,346	\$101,346	\$101,346	0%	-	
041102 Conference Expenses	\$12,480	\$20,000	\$20,000	\$20,000	0%	-	
041103 Election Expenses	-	-	-	-		-	
041104 Presidential Allowance	\$10,554	\$20,936	\$20,936	\$20,936	0%	-	
041105 Sponsorships	\$1,300	\$19,246	\$19,246	\$19,246	0%	-	
041106 Refreshments & Receptions	\$6,318	\$15,000	\$15,000	\$15,000	0%	-	
041107 Citizenships & Presentations	\$104	\$500	\$500	\$500	0%	-	
041108 Printing & Stationery	\$2,235	\$3,500	\$3,500	\$3,500	0%	-	
041109 Communication Allowance	\$7,361	\$14,000	\$14,000	\$14,000	0%	-	
041110 Insurance	\$5,014	\$5,250	\$5,250	\$5,250	0%	-	
041111 Subscriptions	\$14,719	\$27,788	\$27,788	\$27,788	0%	-	
041112 Public Relations	\$34,758	\$89,218	\$89,218	\$99,218	11%	10,000	Funds to be reallocated from GL79162 - Medical Expenses to fund the facilitation of a Senior's Forum.
041114 Other - Sundry	\$467	\$1,000	\$1,000	\$1,000	0%	-	
041115 Legal Fees	-	\$5,000	\$5,000	\$5,000	0%	-	
041116 Portraits & Plaques	-	-	-	-		-	
041118 Travel Expenses	-	\$1,500	\$1,500	\$1,500	0%	-	
041121 Maintenance - Chambers	\$3,248	\$2,000	\$2,000	\$2,000	0%	-	
041122 Admin O/Head & Labour Cost	\$200,190	\$397,714	\$397,714	\$397,714	0%	-	
041124 Strategic Planning	-	-	-	-		-	
041190 Depreciation Expense	\$95	\$106	\$106	\$106	0%	-	
Sub Total - MEMBERS OF COUNCIL OP/EXP	\$350,293	\$724,104	\$724,104	\$734,104		\$10,000	
OPERATING INCOME							
041237 Contributions And Donations	(\$500)	(\$100)	(\$100)	(\$100)	0%	-	
041239 Reimbursements Taxable Supply	(\$245)	(\$200)	(\$200)	(\$200)	0%	-	
Sub Total - MEMBERS OF COUNCIL OP/INC	(\$745)	(\$300)	(\$300)	(\$300)		-	
Total - MEMBERS OF COUNCIL	\$349,548	\$723,804	\$723,804	\$733,804		\$10,000	
GOVERNANCE							
OPERATING EXPENDITURE							
042100 Less Allocated To Schedules	(\$1,112,166)	(\$2,209,523)	(\$2,209,523)	(\$2,209,523)	0%	-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>					<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT	
042109 Administration - Salaries	\$526,256	\$1,094,618	\$1,094,618	\$1,094,618	0%	-		
042104 Admin Garden Maintenance	\$838	\$6,808	\$6,808	\$6,808	0%	-		
042107 Insurance	\$66,804	\$77,132	\$77,132	\$77,132	0%	-		
042108 Superannuation Admin	\$72,152	\$158,720	\$158,720	\$158,720	0%	-		
042111 Housing Maintenance EMDS	\$7,605	\$11,490	\$11,490	\$11,490	0%	-		
042112 Housing Maintenance - CEO	\$3,360	\$10,729	\$10,729	\$10,729	0%	-		
042114 Motor Vehicle Expenses Allocated to Function 14	\$15,782	\$20,000	\$20,000	\$20,000	0%	-		
042116 Housing Maintenance - EMCCS	\$6,840	\$10,660	\$10,660	\$10,660	0%	-		
042167 Dishonour Cheque Fees	\$10	\$100	\$100	\$100	0%	-		
042168 Fringe Benefits General	\$35,442	\$90,000	\$90,000	\$90,000	0%	-		
042169 Consultant Fees	\$35,457	\$89,431	\$89,431	\$89,431	0%	-		
042171 Organisational Staff Training and Conferences	\$39,678	\$83,519	\$83,519	\$83,519	0%	-		
042175 Long Service Leave	-	\$5,420	\$5,420	\$5,420	0%	-		
042176 Admin Building Maintenance	\$25,902	\$72,151	\$72,151	\$72,151	0%	-		
042178 Admin Telephone	\$10,790	\$22,000	\$22,000	\$22,000	0%	-		
042180 Admin - Internet Expense	\$6,184	\$6,500	\$6,500	\$6,500	0%	-		
042181 Purchase Admin Maps	-	\$600	\$600	\$600	0%	-		
042182 Staff Uniform Subsidy	\$3,160	\$7,931	\$7,931	\$7,931	0%	-		
042183 Office Expense - Printing	\$4,490	\$8,454	\$8,454	\$8,454	0%	-		
042184 Office Exp-Stationery	\$6,246	\$14,795	\$14,795	\$14,795	0%	-		
042185 Office Expenses-Advertising	\$7,967	\$15,435	\$15,435	\$15,435	0%	-		
042186 Office Exp-Office Equip Mtce	\$8,393	\$25,000	\$25,000	\$25,000	0%	-		
042187 Office Expenses-Bank Charges	\$11,306	\$12,863	\$12,863	\$12,863	0%	-		
042188 Office Exp-Computer Expenses	\$112,012	\$152,635	\$160,635	\$165,635	3%	5,000	FACR 1 - Additional IT costs to support roll out of Info Council and other IT requirements. FACR 2 - Further funds required for the transfer to NBN services and purchase of EMDS iPad.	
042189 Office Exp-Postage/Freight	\$8,221	\$18,522	\$18,522	\$18,522	0%	-		
042190 Office Expenses-Sundry	\$9,494	\$21,058	\$21,058	\$21,058	0%	-		
042191 Relocation Expenses	-	\$3,000	\$3,000	\$3,000	0%	-		
042193 Audit Fees	\$41,760	\$46,300	\$46,300	\$46,300	0%	-		
042194 Revaluation Fees	-	-	-	-	-	-		
042195 Legal Expenses	\$2,191	\$10,000	\$10,000	\$10,000	0%	-		
042196 Title Search	\$208	\$120	\$120	\$120	0%	-		
042199 Depreciation Expense	\$53,858	\$113,531	\$113,531	\$113,531	0%	-		
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>	<b>\$10,240</b>	<b>(\$0)</b>	<b>\$8,000</b>	<b>\$13,000</b>		<b>\$5,000</b>		
<b>OPERATING INCOME</b>								
042220 Contributions Taxable Supply	-	(\$100)	(\$100)	(\$100)	0%	-		
041236 Government Grants	-	-	-	-	-	-		
042221 Reimbursements Taxable Supply	(\$98)	(\$6,000)	(\$6,000)	(\$6,000)	0%	-		
042223 Reimbursements Staff Uniform	-	(\$100)	(\$100)	(\$100)	0%	-		
042224 Charges-Other Taxable Supply	(\$10)	(\$100)	(\$100)	(\$100)	0%	-		
042225 Charges Other Non Tax Supply	(\$142)	(\$300)	(\$300)	(\$300)	0%	-		
042227 Government Grants	-	-	-	-	-	-		
042228 Reimbursements Non Tax Supply	(\$1,133)	(\$1,500)	(\$1,500)	(\$1,500)	0%	-		




 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Sub Total - GOVERNANCE - GENERAL OP/INC	(\$1,383)	(\$8,100)	(\$8,100)	(\$8,100)		-	
Total - GOVERNANCE - GENERAL	\$8,857	(\$8,100)	(\$100)	\$4,900		\$5,000	
Total - GOVERNANCE	\$358,405	\$715,704	\$723,704	\$738,704		\$15,000	
FIRE PREVENTION							
OPERATING EXPENDITURE							
051101 Admin O/Head & Labour Costs	\$22,243	\$44,190	\$44,190	\$44,190	0%	-	
051131 Fire Control Expenses - ESL Expenditure	-	\$1,500	\$1,500	\$1,500	0%	-	
051103 Fire Insurance	\$15,123	\$15,510	\$15,510	\$15,510	0%	-	
051104 Communication Mtce & Repairs	-	\$2,500	\$2,500	\$2,500	0%	-	
051105 Fire Control Expenses	\$2,434	\$10,438	\$10,438	\$10,438	0%	-	
051107 Bushfire Risk Mitigation	\$11,257	\$43,754	\$23,754	\$23,754	0%	-	FACR 1 - Bushfire Risk Mitigation expenditure included in GI 51136
051108 Staff Training	-	-	-	-		-	
051109 Ranger Vehicle Expenses	\$2,011	\$5,448	\$5,448	\$5,448	0%	-	
051113 Computer Maintenance	-	\$528	\$528	\$528	0%	-	
051115 Fire Base Maintenance	-	\$1,500	\$1,500	\$1,500	0%	-	
051120 Fire Control - Salaries	\$14,211	\$29,035	\$29,035	\$29,035	0%	-	
051121 Fire Control - Superannuation	\$2,184	\$4,210	\$4,210	\$4,210	0%	-	
051122 Fire Control - Long Service Leave	-	\$784	\$784	\$784	0%	-	
051125 Plant & Equipment Maintenance - ESL Equip	\$84	\$4,000	\$4,000	\$4,000	0%	-	
051126 Vehicle Maintenance	\$4,364	\$10,000	\$10,000	\$10,000	0%	-	
051127 Land & Buildings Maintenance	\$1,922	\$5,482	\$5,482	\$5,482	0%	-	
051128 Protective Clothing	-	\$5,000	\$5,000	\$5,000	0%	-	
051129 Other Goods & Services	\$4,525	\$4,000	\$4,000	\$4,000	0%	-	
051130 Fire Breaks - Contractors	\$435	\$3,000	\$3,000	\$3,000	0%	-	
051136 Bushfire Risk Mitigation	\$113,093	-	\$257,200	\$257,200	0%	-	FACR 1 - Bushfire Risk Mitigation Expenditure
051199 Depreciation Expense	\$34,982	\$46,265	\$46,265	\$46,265	0%	-	
Sub Total - FIRE PREVENTION OP/EXP	\$228,866	\$237,145	\$474,345	\$474,345		-	
OPERATING INCOME							
051201 ESL Commission	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	0%	-	
051217 Fines & Penalties Fire Prevention	(\$250)	(\$3,000)	(\$3,000)	(\$3,000)	0%	-	
051220 ESL Grants	(\$10,070)	(\$67,991)	(\$47,991)	(\$47,991)	0%	-	
051221 Reimbursements - Fire Break	-	(\$3,000)	(\$3,000)	(\$3,000)	0%	-	
051224 Reimbursements Taxable Supply	-	(\$10)	(\$10)	(\$10)	0%	-	
051225 FESA Capital Grants	-	-	-	-		-	
051226 Bushfire Risk Mitigation Funding	(\$128,600)	-	(\$257,200)	(\$257,200)	0%	-	FACR 1 - Bushfire Risk Mitigation funds
Sub Total - FIRE PREVENTION OP/INC	(\$142,920)	(\$78,001)	(\$315,201)	(\$315,201)		-	
Total - FIRE PREVENTION	\$85,946	\$159,143	\$159,144	\$159,144		\$0	
ANIMAL CONTROL							


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				MID YEAR BUDGET REVIEW - FACR QUARTER 2			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
<b>OPERATING EXPENDITURE</b>							
052163 Animal Control - Salaries	\$16,076	\$29,035	\$29,035	\$29,035	0%	-	
052164 Animal Control - Superannuation	\$2,184	\$4,210	\$4,210	\$4,210	0%	-	
052165 Uniform Allowance	\$516	\$1,000	\$1,000	\$1,000	0%	-	
052166 Admin O/Head & Labour Costs	\$44,487	\$88,381	\$88,381	\$88,381	0%	-	
052167 Long Service Leave	-	\$329	\$329	\$329	0%	-	
052168 Annual Leave Provision	-	\$784	\$784	\$784	0%	-	
052169 Animal Control Sundry Expenditure	\$38,130	\$39,614	\$39,614	\$62,614	58%	23,000	Additional costs associated with use of after-hours ranger due to the Shire Ranger being on duty for weekend events. This resulted in the requirement for a Contract Ranger to be available during the week.
052170 Staff Training & Conferences	-	-	-	-	-	-	
052172 Cat Pound - Expenditure	\$35	\$1,000	\$1,000	\$1,000	0%	-	
052199 Depreciation Expense	\$2,115	\$3,980	\$3,980	\$3,980	0%	-	
052174 Cat Sterilisation program expenditure	-	-	-	-	-	-	
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>	<b>\$103,544</b>	<b>\$168,333</b>	<b>\$168,333</b>	<b>\$191,333</b>		<b>\$23,000</b>	
<b>OPERATING INCOME</b>							
052272 Fines & Penalties Animal Control	-	(\$100)	(\$100)	(\$100)	0%	-	
052273 Charges-Impounding Fees	-	(\$100)	(\$100)	(\$100)	0%	-	
052274 Charges-Cat Registration	(\$840)	(\$1,500)	(\$1,500)	(\$1,500)	0%	-	
052282 Fines & Penalties Animal Control	(\$925)	(\$1,500)	(\$1,500)	(\$1,500)	0%	-	
052283 Charges-Impounding Fees	(\$327)	(\$2,500)	(\$2,500)	(\$2,500)	0%	-	
052284 Charges-Dog Registration	(\$8,301)	(\$9,500)	(\$9,500)	(\$9,500)	0%	-	
052285 Sundry Income Tax Supply	(\$1,223)	-	-	-	-	-	
052289 Dog Tag Replacements	(\$45)	(\$10)	(\$10)	(\$10)	0%	-	
052271 State Government Grant	-	-	-	-	-	-	
<b>Sub Total - ANIMAL CONTROL OP/INC</b>	<b>(\$11,661)</b>	<b>(\$15,210)</b>	<b>(\$15,210)</b>	<b>(\$15,210)</b>			
<b>Total - ANIMAL CONTROL</b>	<b>\$91,882</b>	<b>\$153,123</b>	<b>\$153,123</b>	<b>\$176,123</b>		<b>\$23,000</b>	
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>							
<b>OPERATING EXPENDITURE</b>							
053102 Crime Prevention Expenditure	\$3,270	\$4,284	\$4,284	\$4,284	0%	-	
053101 Admin O/Head & Labour Costs	\$16,682	\$33,143	\$33,143	\$33,143	0%	-	
053111 Rural Street Numbering	-	\$922	\$922	\$922	0%	-	
053120 Abandoned Vehicle Expenditure	\$200	\$1,268	\$1,268	\$1,268	0%	-	
053140 Community Emergency Services Manager	\$4,028	\$23,667	\$23,667	\$23,667	0%	-	
053130 Local Emergency Planning Expenditure	\$114	\$3,000	\$3,000	\$3,000	0%	-	
053105 Speed Alert Mobile Trailer Maintenance	\$360	\$1,126	\$1,126	\$1,126	0%	-	
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>	<b>\$24,655</b>	<b>\$67,410</b>	<b>\$67,410</b>	<b>\$67,410</b>			
<b>OPERATING INCOME</b>							
053202 Developers' Contributions To Rural Numbers	-	(\$300)	(\$300)	(\$300)	0%	-	
053220 Abandoned Vehicle Income	(\$115)	(\$100)	(\$100)	(\$100)	0%	-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY	(\$115)	(\$400)	(\$400)	(\$400)		-	
Total - OTHER LAW ORDER PUBLIC SAFETY	\$24,540	\$67,010	\$67,010	\$67,010		\$0	
Total - LAW ORDER & PUBLIC SAFETY	\$202,368	\$379,276	\$379,277	\$402,277		\$23,000	
HEALTH ADMINISTRATION & INSPECTION							
OPERATING EXPENDITURE							
077155 Health - Salaries	\$44,447	\$96,470	\$96,470	\$96,470	0%	-	
077156 Health - Superannuation	\$5,754	\$13,988	\$13,988	\$13,988	0%	-	
077157 Admin O/Head & Labour Costs	\$44,487	\$88,381	\$88,381	\$88,381	0%	-	
077158 Long Service Leave	-	\$1,687	\$1,687	\$1,687	0%	-	
077160 Health Control Expenses	\$1,124	\$4,110	\$4,110	\$4,110	0%	-	
077161 Staff Training	-	-	-	-		-	
077166 Health Promotions	-	\$750	\$750	\$750	0%	-	
077162 Vehicle Operating Expenses	\$3,069	\$5,152	\$5,152	\$5,152	0%	-	
077163 Housing Maintenance Fraser St	-	-	-	-		-	
077199 Depreciation Expense	\$244	\$7,049	\$7,049	\$7,049	0%	-	
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$99,125	\$217,587	\$217,587	\$217,587		-	
OPERATING INCOME							
077271 Health Charges Other - Taxable	(\$7,527)	(\$7,800)	(\$7,800)	(\$7,800)	0%	-	
077272 Housing Rent	-	-	-	-		-	
077274 Septic Tank App Fee Charges	(\$826)	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
077275 Septic Inspection Fee	(\$751)	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
077277 Health Act -Charges	(\$7,456)	(\$5,000)	(\$5,000)	(\$5,000)	0%	-	
077278 Trading Public Places -Charges	(\$1,769)	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
077255 Health Income Tax Supply - Regional Service	-	-	-	-		-	
077256 Health Contributions	-	-	-	-		-	
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$18,329)	(\$17,800)	(\$17,800)	(\$17,800)		-	
Total - HEALTH ADMIN & INSPECTION	\$80,795	\$199,787	\$199,787	\$199,787		\$0	
OTHER HEALTH							
OPERATING EXPENDITURE							
078113 Analytical Expenses	\$824	\$1,500	\$1,500	\$1,500	0%	-	
079158 Medical Pract Vehicle Expenses	-	\$6,000	\$6,000	\$6,000	0%	-	
079161 Housing Maintenance - 2 Dinsdale St	-	-	-	-		-	
079162 Medical Pract Sundry Expenses	-	\$18,000	\$18,000	\$8,000	-56%	(10,000)	Funds to be reallocated to GL41112 - Public Relations to fund the facilitation of a Senior's Forum.
079199 Depreciation	-	-	-	-		-	
079163 Medical Expenses Other	-	-	-	-		-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>					<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT	
Sub Total - OTHER HEALTH OP/EXP	\$824	\$25,500	\$25,500	\$15,500		(\$10,000)		
OPERATING INCOME								
Sub Total - OTHER HEALTH OP/INC								
Total - OTHER HEALTH	\$824	\$25,500	\$25,500	\$15,500		(\$10,000)		
Total - HEALTH	\$81,620	\$225,287	\$225,287	\$215,287		(\$10,000)		
EDUCATION & WELFARE								
CARE OF FAMILIES AND CHILDREN								
OPERATING EXPENDITURE								
064101 Early Childhood Hub (Old Bowling Club)	\$5,270	\$7,696	\$7,696	\$7,696	0%	-		
064102 Wheatbelt Womens' Health Hub (Old Youth Centre)	\$242	\$2,629	\$2,629	\$2,629	0%	-		
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP	\$5,511	\$10,325	\$10,325	\$10,325		-		
OPERATING INCOME								
64202 Lease Income - Welfare	(\$1)	(\$1)	(\$1)	(\$1)	0%	-		
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC	(\$1)	(\$1)	(\$1)	(\$1)		-		
Total - CARE OF FAMILIES AND CHILDREN	\$5,510	\$10,324	\$10,324	\$10,324		-		
OTHER WELFARE								
OPERATING EXPENDITURE								
066101 Admin O'Head & Labour Costs	\$11,122	\$22,095	\$22,095	\$22,095	0%	-		
067101 Centennial Units Operating Expenditure	\$18,424	\$27,498	\$27,498	\$27,498	0%	-		
067199 Depreciation Expense	\$13,441	\$23,250	\$23,250	\$23,250	0%	-		
068101 Pioneer Memorial Lodge Operating Expenditure	\$3,448	\$11,299	\$11,299	\$11,299	0%	-		
068199 Depreciation	\$17,896	\$39,121	\$39,121	\$39,121	0%	-		
069101 Education Expenses	-	\$5,000	\$5,000	\$5,000	0%	-		
Sub Total - OTHER WELFARE OP/EXP	\$64,330	\$128,264	\$128,264	\$128,264		-		
OPERATING INCOME								
067207 Reimbursements Non- Taxable Supply	-	-	-	-		-		
067202 Rent Centennial Units	(\$16,790)	(\$32,000)	(\$32,000)	(\$32,000)	0%	-		
067205 Reimbursements Taxable Supply	-	(\$3,286)	(\$3,286)	(\$3,286)	0%	-		
068201 Contributions & Donations Pml	-	-	-	-		-		

 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				MID YEAR BUDGET REVIEW - FACR QUARTER 2			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Sub Total - OTHER WELFARE OP/INC	(\$16,790)	(\$35,286)	(\$35,286)	(\$35,286)		-	
Total - OTHER WELFARE	\$47,541	\$92,978	\$92,978	\$92,978		\$0	
Total - EDUCATION & WELFARE	\$53,051	\$103,303	\$103,303	\$103,303		\$0	
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
101101 Admin O/Head & Labour Costs	\$44,487	\$88,381	\$88,381	\$88,381	0%	-	
101103 Community Projects - Waste	-	\$5,000	\$5,000	-	-1.00%	(5,000)	Funds reallocated to Septic Ponds to offset unplanned expenditure.
101104 Recycling Services	\$38,551	\$80,000	\$80,000	\$80,000	0%	-	
101105 Seavroc Regional Waste Minimisation Strategy	\$80	\$4,809	\$4,809	\$4,809	0%	-	
101106 Waste Management Facility Mtce	\$3,629	\$11,967	\$11,967	\$11,967	0%	-	
101108 Avon Waste - Transfer Stn Op	\$71,378	\$144,060	\$144,060	\$144,060	0%	-	
101109 Refuse Collection (Contractor)	\$58,062	\$119,841	\$119,841	\$119,841	0%	-	
101110 Dumping/Disposal Fees	\$32,525	\$83,200	\$83,200	\$83,200	0%	-	
101113 Drum Muster Collection	\$3,332	\$1,787	\$1,787	\$1,787	0%	-	
101114 Skip Bins Verge Collection	\$5,392	\$12,000	\$12,000	\$12,000	0%	-	
101115 Bulk Rubbish Verge Collection	-	\$61,529	\$61,529	\$61,529	0%	-	
101199 Depreciation	\$1,244	\$4,441	\$4,441	\$4,441	0%	-	
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$258,680	\$617,015	\$617,015	\$612,015		(\$5,000)	
OPERATING INCOME							
101214 Charges - Rubbish Service	(\$366,589)	(\$363,000)	(\$363,000)	(\$363,000)	0%	-	
101215 Bin Service - Additional Bins	(\$38,160)	(\$38,000)	(\$38,000)	(\$38,000)	0%	-	
101216 Waste Management Levy	(\$236,025)	(\$236,878)	(\$236,878)	(\$236,878)	0%	-	
101218 Reimbursements Taxable	-	(\$100)	(\$100)	(\$100)	0%	-	
101219 Reimbursements Non Taxable	(\$415)	(\$300)	(\$300)	(\$300)	0%	-	
101225 Operating Grants - Waste Management	-	-	-	-		-	
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$641,189)	(\$638,278)	(\$638,278)	(\$638,278)		-	
Total - SANITATION HOUSEHOLD REFUSE	(\$382,508)	(\$21,264)	(\$21,264)	(\$26,264)		(\$5,000)	
SANITATION OTHER							
OPERATING EXPENDITURE							
102147 Street Bin Collection - Contract	\$3,106	\$5,284	\$5,284	\$5,284	0%	-	
102148 Main Street Bins - Mtce	\$988	\$1,057	\$1,057	\$1,057	0%	-	
102199 Depreciation Expense	\$2,126	\$211	\$211	\$211	0%	-	
Sub Total - SANITATION OTHER OP/EXP	\$6,220	\$6,552	\$6,552	\$6,552		-	
OPERATING INCOME							
Sub Total - SANITATION OTHER OP/INC	-	-	-	-		-	





 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Total - SANITATION OTHER	\$6,220	\$6,552	\$6,552	\$6,552		\$0	
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
105102 Roadside Conservation	-	-	-	-		-	
105103 Weed / Pest Control Programmes	\$1,527	\$3,000	\$3,000	\$3,000	0%	-	
105104 Environmental Control Expenses	-	\$2,000	\$2,000	\$2,000	0%	-	
105105 Drainage Planning	-	\$5,000	\$5,000	\$5,000	0%	-	
105199 Depreciation Expense	\$76	-	-	-		-	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP	\$1,603	\$10,000	\$10,000	\$10,000		-	
OPERATING INCOME							
105254 Charges - Tree Planter	-	-	-	-		-	
105255 Reimbursements	-	(\$10)	(\$10)	(\$10)	0%	-	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC	-	(\$10)	(\$10)	(\$10)		-	
Total - PROTECTION OF THE ENVIRONMENT	\$1,603	\$9,990	\$9,990	\$9,990		\$0	
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
106180 Planning - Salaries	\$43,638	\$94,335	\$94,335	\$94,335	0%	-	
106181 Planning - Superannuation	\$4,250	\$13,679	\$13,679	\$13,679	0%	-	
106182 Planning - Long Service Leave	-	\$647	\$647	\$647	0%	-	
106184 Admin O/Head & Labour Costs	\$44,487	\$88,381	\$88,381	\$88,381	0%	-	
106185 Control Exp-Plan Consultant	\$7,012	\$11,000	\$11,000	\$11,000	0%	-	
106186 Control Expenses - Advertising	\$669	\$4,000	\$4,000	\$4,000	0%	-	
106187 Control Expenses - Legal Fees	\$14,768	\$35,000	\$35,000	\$24,000	-31%	(11,000)	Savings expected as no further action is anticipated for planning prosecutions prior to 30 June.
106188 Planning Control Expenses - Other	\$3,565	\$16,440	\$16,440	\$16,440	0%	-	
106191 Review Town Planning Scheme	\$8,275	\$45,700	\$31,000	\$31,000	0%	-	FACR 1 - Town Planning Scheme gazettal process to be deferred due to timing.
106194 Heritage Expenditure	\$1,650	\$11,250	\$11,250	\$11,250	0%	-	
106199 Depreciation	\$3,277	\$6,750	\$6,750	\$6,750	0%	-	
Sub Total - TOWN PLAN & REG DEV OP/EXP	\$131,589	\$327,182	\$312,482	\$301,482		(\$11,000)	
OPERATING INCOME							
106200 Reimbursements - Advertising	(\$618)	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
106201 Sale Of Text Scheme Texts	-	(\$100)	(\$100)	(\$100)	0%	-	
106202 Appl Planning Consent Charges	(\$8,279)	(\$15,000)	(\$15,000)	(\$15,000)	0%	-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				MID YEAR BUDGET REVIEW - FACR QUARTER 2			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
106203 Rezoning Application Charges	-	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
106204 Sub Div/Amalgamate Clearance	-	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
106209 Other Planning Income - Taxable	-	(\$500)	(\$500)	(\$500)	0%	-	
106213 Fines & Penalties - Planning	-	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
106215 Reimburse- Planning Legal Expenses	-	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
106216 Planning Reimbursements	-	(\$3,750)	(\$3,750)	(\$3,750)	0%	-	
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>	<b>(\$8,897)</b>	<b>(\$26,350)</b>	<b>(\$26,350)</b>	<b>(\$26,350)</b>			
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>	<b>\$122,692</b>	<b>\$300,832</b>	<b>\$286,132</b>	<b>\$275,132</b>		<b>(\$11,000)</b>	
<b>OTHER COMMUNITY AMENITIES</b>							
<b>OPERATING EXPENDITURE</b>							
109101 Admin O'Head & Labour Costs- Cemetery	\$16,682	\$33,143	\$33,143	\$33,143	0%	-	
109137 Cemetery Maintenance	\$30,097	\$70,304	\$70,304	\$70,304	0%	-	
109141 Street Furniture Maintenance	\$1,181	\$4,808	\$4,808	\$4,808	0%	-	
109143 Toilets Howick St Maintenance	\$4,746	\$17,669	\$17,669	\$17,669	0%	-	
109144 Sewerage Ponds Maintenance	\$1,352	\$6,432	\$6,432	\$53,595	733%	47,163	Additional expenditure required due to unforeseen quantity of waste & associated charges that had to be disposed of at a class 3 waste site.
109148 Community Plans	-	\$20,102	\$20,102	\$20,102	0%	-	
109156 Admin O/Heads And Labour Costs- Youth Services	\$16,682	\$33,143	\$33,143	\$33,143	0%	-	
109158 Youth General Expenditure	\$1,602	\$8,500	\$8,500	\$8,500	0%	-	
109160 Youth Services - Salaries	-	-	-	-	-	-	
109161 Youth Services - Superannuation	-	-	-	-	-	-	
109162 64 102)	-	-	-	-	-	-	
109171 Long Service Leave	-	-	-	-	-	-	
109199 Depreciation Expense	\$2,978	\$3,535	\$3,535	\$3,535	0%	-	
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>	<b>\$75,321</b>	<b>\$197,635</b>	<b>\$197,635</b>	<b>\$244,798</b>		<b>\$47,163</b>	
<b>OPERATING INCOME</b>							
109250 Grave Reservation Fees	(\$1,159)	(\$1,000)	(\$1,000)	(\$1,000)	0%	-	
109253 Cemetery Fees - Burial & Interment	(\$7,849)	(\$20,000)	(\$20,000)	(\$20,000)	0%	-	
109254 Cemetery - Plates	(\$239)	(\$300)	(\$300)	(\$300)	0%	-	
109255 Cemetery Monument Permit	(\$1,590)	(\$3,000)	(\$3,000)	(\$3,000)	0%	-	
109256 Cemetery - Undertaker License	(\$875)	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
109269 Charges Liquid Waste Removal	(\$13,398)	(\$20,000)	(\$20,000)	(\$25,000)	25%	(5,000)	Above expected budget due to increase in fees this year
109270 Contributions & Donations Youth Centre	-	-	-	-	-	-	
109272 Reimbursements - Non Taxable	-	-	-	-	-	-	
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>	<b>(\$25,110)</b>	<b>(\$46,300)</b>	<b>(\$46,300)</b>	<b>(\$51,300)</b>		<b>(\$5,000)</b>	
<b>Total - OTHER COMMUNITY AMENITIES</b>	<b>\$50,211</b>	<b>\$151,335</b>	<b>\$151,335</b>	<b>\$193,498</b>		<b>\$42,163</b>	
<b>Total - COMMUNITY AMENITIES</b>	<b>(\$201,781)</b>	<b>\$447,445</b>	<b>\$432,745</b>	<b>\$458,908</b>		<b>\$26,163</b>	
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>							


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
<b>OPERATING EXPENDITURE</b>							
111102 Town Hall	\$51,552	\$81,182	\$81,182	\$81,182	0%	-	
111103 Scout Hall	\$849	\$965	\$965	\$965	0%	-	
111105 Old Convent School	\$5,058	\$7,193	\$7,193	\$7,193		-	
111106 Interest On Loans - Old Convent School	\$396	\$15,557	\$15,557	\$15,557		-	
111120 Admin O/Head & Labour Costs	\$22,243	\$44,190	\$44,190	\$44,190	0%	-	
111104 Greenhills Hall	-	\$4,400	\$4,400	\$4,400	0%	-	
111107 Talbot Hall	\$850	\$5,184	\$5,184	\$5,184	0%	-	
111199 Depreciation Expense	\$142,637	\$211,455	\$211,455	\$211,455	0%	-	
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>	<b>\$223,587</b>	<b>\$370,127</b>	<b>\$370,127</b>	<b>\$370,127</b>		-	
<b>OPERATING INCOME</b>							
111216 Hall Hire - Charges	(\$7,812)	(\$10,000)	(\$10,000)	(\$10,000)	0%	-	
111217 Scout Hall Hire - Charges	-	(\$110)	(\$110)	(\$110)	0%	-	
111218 Liquor License Charges	(\$78)	(\$200)	(\$200)	(\$200)	0%	-	
111219 Grant Income	-	-	-	(\$103,136)		(103,136)	Additional funding received for Stage 2 of the Town Hall upgrades
111220 Contribution & Donations	-	-	-	-		-	
111225 Grants - Old Convent School	-	-	-	-		-	
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>	<b>(\$7,890)</b>	<b>(\$10,310)</b>	<b>(\$10,310)</b>	<b>(\$113,446)</b>		<b>(\$103,136)</b>	
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>	<b>\$215,697</b>	<b>\$359,817</b>	<b>\$359,817</b>	<b>\$256,681</b>		<b>(\$103,136)</b>	
<b>OTHER RECREATION &amp; SPORT</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Public Parks, Gardens, Reserves Maintenance</b>							
113100 Avon Park Maintenance	\$22,075	\$82,581	\$82,581	\$82,581	0%	-	
113101 Johanna Whitely Park Maintenance	\$5,010	\$8,849	\$8,849	\$8,849	0%	-	
113102 Peace Park Maintenance	\$9,873	\$36,931	\$36,931	\$36,931	0%	-	
113103 War Memorial Gardens Maintenance	\$2,955	\$16,084	\$16,084	\$16,084	0%	-	
113104 Sundry Parks & Reserve	\$22,059	\$67,646	\$67,646	\$67,646	0%	-	
113105 Henrietta St Gardens Maintenance	-	\$14,484	\$14,484	\$14,484	0%	-	
113106 Gwamby/Avon Ascent Maintenance	\$8,314	\$19,190	\$19,190	\$19,190	0%	-	
113107 Arboretum Maintenance - Ford/Grey St	\$1,203	\$6,406	\$6,406	\$6,406	0%	-	
113108 Monger St Reserve Maintenance	\$2,444	\$6,601	\$6,601	\$6,601	0%	-	
113109 RV Park Maintenance	\$239	\$4,932	\$4,932	\$4,932	0%	-	
113111 Loan Redemption Interest - Forrest Oval	\$36,240	\$91,882	\$91,882	\$91,882	0%	-	
113112 Youth Skate Park	\$511	\$1,684	\$1,684	\$1,684	0%	-	
113115 Toilets Avon Park	\$10,827	\$32,023	\$32,023	\$32,023	0%	-	
113116 Mt Brown Park Maintenance	\$3,656	\$22,944	\$22,944	\$22,944	0%	-	
113117 Candice Bateman Park Maintenance	\$11,808	\$28,701	\$28,701	\$28,701	0%	-	
113118 Moto Cross Track Maintenance	\$8,241	\$22,428	\$22,428	\$22,428	0%	-	
113119 Avon Walk Trail Maintenance	\$153	\$1,897	\$1,897	\$1,897	0%	-	
113120 Gardener Vehicles	\$1,089	\$896	\$896	\$896	0%	-	
113122 Racecourse Maintenance	\$10,502	\$11,702	\$11,702	\$11,702	0%	-	
113135 Forrest Oval Lights - Electricity	-	-	-	-		-	




 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
113151 Admin O/Head & Labour Costs	\$55,608	\$110,476	\$110,476	\$110,476	0%	-	
113152 Long Service Leave	-	\$3,867	\$3,867	\$3,867	0%	-	
113153 Forrest Oval Stadium Mtce	\$8,844	\$15,986	\$15,986	\$15,986	0%	-	
113155 Forrest Oval Pavilion	\$2,156	\$7,515	\$7,515	\$7,515	0%	-	
113141 Forrest Oval Convention Centre	\$52,792	\$121,417	\$121,417	\$121,417	0%	-	
113142 YRCC Marketing & Promotion	\$1,409	\$3,600	\$3,600	\$3,600	0%	-	
113143 YRCC Gym Maintenance	\$2,993	\$11,198	\$11,198	\$11,198	0%	-	
113144 Conference Expenses	\$9,289	\$33,308	\$33,308	\$25,308	-24%	(8,000)	Reduction in YRCC usage - Reduce income and expenditure accordingly
113145 Bar Expenses	\$56,247	\$148,701	\$148,701	\$128,701	-13%	(20,000)	Reduction in YRCC usage - Reduce income and expenditure accordingly
113146 Cafe/Restaurant Expenses	\$68,595	\$145,659	\$145,659	\$145,659	0%	-	
113147 Canteen Expenses	\$9,865	\$21,335	\$21,335	\$21,335	0%	-	
113148 YRCC Turf Maintenance - Bowls	\$1,047	\$12,009	\$12,009	\$12,009	0%	-	
113149 YRCC Turf Maintenance - Tennis	-	\$12,009	\$12,009	\$12,009	0%	-	
113150 Forrest Oval Turf Maintenance	\$626	\$15,000	\$15,000	\$15,000	0%	-	
113156 Forrest Oval Grounds Maintenance	\$27,609	\$80,167	\$80,167	\$80,167	0%	-	
113157 Forrest Oval Water Supplies	\$9,331	\$79,451	\$79,451	\$79,451	0%	-	
113160 Recreation - Salaries	\$38,129	\$100,104	\$100,104	\$100,104	0%	-	
113161 YRCC - Superannuation	\$11,981	\$43,951	\$43,951	\$43,951	0%	-	
113167 Sporting Club Sponsorships	\$6,975	\$10,000	\$10,000	\$10,000	0%	-	
113169 Hockey Oval Maintenance	\$6,195	\$22,932	\$22,932	\$22,932	0%	-	
113172 Second Hockey Field	\$2,873	\$7,890	\$7,890	\$7,890	0%	-	
113191 Admin O/Head & Labour Costs	\$166,825	\$331,428	\$331,428	\$331,428	0%	-	
113192 Admin O/Head & Labour Costs	\$33,365	\$66,286	\$66,286	\$66,286	0%	-	
113170 Trails Master Plan	-	\$35,000	\$35,000	\$35,000	0%	-	
113199 Depreciation Expense	\$221,879	\$422,911	\$422,911	\$422,911	0%	-	
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>	<b>\$951,831</b>	<b>\$2,340,057</b>	<b>\$2,340,057</b>	<b>\$2,312,057</b>		<b>(\$28,000)</b>	
<b>OPERATING INCOME</b>							
113223 Reimbursement Non Taxable	(\$10,450)	(\$245,000)	(\$245,000)	(\$245,000)	0%	-	
113220 Reimbursements Taxable Supply	(\$499)	-	-	-			
113221 Stadium Hire Charges	(\$1,667)	(\$3,000)	(\$3,000)	(\$3,000)	0%	-	
113222 Avon Park - Charges	(\$109)	(\$600)	(\$600)	(\$600)	0%	-	
113224 Leases	(\$10,998)	(\$27,033)	(\$27,033)	(\$27,033)	0%	-	
113229 Recreation Grants	-	(\$360,000)	(\$360,000)	(\$360,000)	0%	-	
113231 Pavilion - Hire Charges	(\$16)	(\$200)	(\$200)	(\$200)	0%	-	
113233 Oval - Hire Charges	(\$909)	(\$520)	(\$520)	(\$520)	0%	-	
113235 Charges - Forrest Oval Lights	(\$848)	(\$2,000)	(\$2,000)	(\$2,000)	0%	-	
113239 Government Grants - Non-taxable	-	-	-	-			
113242 Convention Centre - Hire	(\$1,164)	(\$5,000)	(\$5,000)	(\$5,000)	0%	-	
113243 Convention Centre - Gym	(\$10,826)	(\$22,000)	(\$22,000)	(\$22,000)	0%	-	
113244 Convention Centre - Conferences	(\$9,717)	(\$35,000)	(\$35,000)	(\$27,000)	-23%	8,000	Reduction in YRCC usage - Reduce income and expenditure accordingly
113245 Convention Centre - Bar	(\$76,288)	(\$190,000)	(\$190,000)	(\$170,000)	-11%	20,000	Reduction in YRCC usage - Reduce income and expenditure accordingly
113246 Convention Centre - Cafe/Restaurant	(\$52,144)	(\$110,000)	(\$110,000)	(\$110,000)	0%	-	
113247 Convention Centre - Canteen	(\$10,143)	(\$30,000)	(\$30,000)	(\$30,000)	0%	-	
113248 YRCC Green Fees - Bowls	(\$2,029)	(\$7,000)	(\$7,000)	(\$7,000)	0%	-	
113249 YRCC Green Fees - Tennis	(\$426)	(\$1,500)	(\$1,500)	(\$1,500)	0%	-	
113264 Transfer From Trust	-	-	-	-			
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>	<b>(\$188,233)</b>	<b>(\$1,038,853)</b>	<b>(\$1,038,853)</b>	<b>(\$1,010,853)</b>		<b>\$28,000</b>	
<b>Total - OTHER RECREATION &amp; SPORT</b>	<b>\$763,597</b>	<b>\$1,301,204</b>	<b>\$1,301,204</b>	<b>\$1,301,204</b>		<b>\$0</b>	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
SWIMMING POOL			-				
OPERATING EXPENDITURE			-				
112150 Swimming Pool - Salaries	\$50,559	\$134,302	\$134,302	\$134,302	0%	-	
112151 Swimming Pool - Superannuation	\$6,562	\$19,474	\$19,474	\$19,474	0%	-	
112153 Admin O/Head & Labour Costs	\$16,682	\$33,143	\$33,143	\$33,143	0%	-	
112154 Long Service Leave	-	\$1,224	\$1,224	\$1,224	0%	-	
112155 Swimming Pool - Water	\$10,333	\$26,500	\$26,500	\$26,500	0%	-	
112156 Swimming Pool - Electricity	\$4,878	\$14,646	\$14,646	\$14,646	0%	-	
112157 Swimming Pool - Chemicals	\$4,440	\$9,500	\$9,500	\$9,500	0%	-	
112158 General Maintenance Pool	\$16,792	\$25,612	\$25,612	\$25,612	0%	-	
112159 Telephone	\$236	\$670	\$670	\$670	0%	-	
112160 Swimming Pool - Kiosk Expenses	-	\$10,000	\$10,000	\$10,000	0%	-	
112164 Pool Garden Maintenance	\$1,156	\$2,874	\$2,874	\$2,874	0%	-	
112199 Depreciation Expense	\$11,454	\$30,971	\$30,971	\$30,971	0%	-	
<b>Sub Total - SWIMMING POOL OP/EXP</b>	<b>\$123,092</b>	<b>\$308,915</b>	<b>\$308,915</b>	<b>\$308,915</b>		-	
OPERATING INCOME			-				
112072 Grants Government - CLGF Individual - Swimming Pool	-	-	-	-		-	
112260 Swimming Pool - Kiosk Income	-	(\$10,000)	(\$10,000)	(\$10,000)	0%	-	
112273 Pool Admission Charges	(\$18,099)	(\$30,000)	(\$30,000)	(\$30,000)	0%	-	
112276 Contributions	-	-	-	-		-	
112277 Reimbursements - Non Taxable	-	(\$10)	(\$10)	(\$10)	0%	-	
<b>Sub Total - SWIMMING POOL OP/INC</b>	<b>(\$18,099)</b>	<b>(\$40,010)</b>	<b>(\$40,010)</b>	<b>(\$40,010)</b>		-	
<b>Total - SWIMMING POOL</b>	<b>\$104,993</b>	<b>\$268,905</b>	<b>\$268,905</b>	<b>\$268,905</b>		<b>\$0</b>	
LIBRARIES			-				
OPERATING EXPENDITURE			-				
115110 Admin O/Head & Labour Costs	\$11,122	\$22,095	\$22,095	\$22,095	0%	-	
115111 Library Operating-Stationery	\$464	\$1,000	\$1,000	\$1,000	0%	-	
115112 Library Operating-Freight	\$112	\$1,500	\$1,500	\$1,500	0%	-	
115113 Office Expenses	\$1,689	\$2,400	\$2,400	\$2,400	0%	-	
115114 Lost Books	\$300	\$382	\$382	\$382	0%	-	
115115 Magazines/Newspapers	-	\$525	\$525	\$525	0%	-	
115116 Storytime Library	-	\$8,500	\$8,500	\$8,500	0%	-	
115117 Books - Purchases	\$599	\$2,500	\$2,500	\$2,500	0%	-	
115118 Long Service Leave	-	\$576	\$576	\$576	0%	-	
115120 Library - Salaries	\$29,493	\$56,180	\$56,180	\$56,180	0%	-	
115121 Library - Superannuation	\$2,065	\$8,146	\$8,146	\$8,146	0%	-	
115124 Library Equipment	-	\$1,750	\$1,750	\$1,750	0%	-	
115199 Depreciation Expense	\$1,842	\$4,291	\$4,291	\$4,291	0%	-	
<b>Sub Total - LIBRARIES OP/EXP</b>	<b>\$47,685</b>	<b>\$109,846</b>	<b>\$109,846</b>	<b>\$109,846</b>		-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				MID YEAR BUDGET REVIEW - FACR QUARTER 2			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
OPERATING INCOME			-				
115229 Charges-Lost Books	(\$654)	(\$300)	(\$300)	(\$300)	0%	-	
115230 Sundry Income Taxable Supply	(\$65)	(\$21)	(\$21)	(\$21)	0%	-	
Sub Total - LIBRARIES OP/INC	(\$719)	(\$321)	(\$321)	(\$321)		-	
Total - LIBRARIES	\$46,966	\$109,525	\$109,525	\$109,525	\$0	\$0	
OTHER CULTURE			-				
OPERATING EXPENDITURE			-				
RESIDENCY MUSEUM			-				
118111 Loan Interest Repayments - Archives Centre	\$1,002	\$2,232	\$2,232	\$2,232	0%	-	
118167 Museum Shop Stock Purchases	\$1,202	\$1,312	\$1,312	\$1,312	0%	-	
118172 Residency Museum Building Mtce	\$14,747	\$29,602	\$29,602	\$29,602	0%	-	
118173 Maintenance Exhibits	\$2,809	\$3,760	\$3,760	\$3,760	0%	-	
118175 Museum Promotion & Marketing	\$1,679	\$4,000	\$4,000	\$4,000	0%	-	
118176 Museum Phone, Internet & Computer	\$1,463	\$1,695	\$1,695	\$1,695	0%	-	
118177 Stationery/Postage	\$144	\$1,085	\$1,085	\$1,085	0%	-	
118178 Membership Fees	\$4	\$460	\$460	\$460	0%	-	
118179 Volunteers Police Clearances	\$11	\$309	\$309	\$309	0%	-	
118181 Refreshments	\$329	\$926	\$926	\$926	0%	-	
118182 Equipment	\$1,695	\$5,500	\$5,500	\$5,500	0%	-	
118184 Research Projects	-	\$1,000	\$1,000	\$1,000	0%	-	
118185 Sundry Expenses	\$750	\$1,000	\$1,000	\$1,000	0%	-	
118187 Grant Expenditure - ANZAC Projects	\$15,948	\$16,500	\$16,500	\$16,500	0%	-	
118188 Residency Museum Garden - Shire	\$1,977	\$6,675	\$6,675	\$6,675	0%	-	
118190 Interpretation Plan Expenditure	-	-	-	-		-	
118191 Salaries Residency Museum	\$28,656	\$72,755	\$72,755	\$72,755	0%	-	
118192 Residency Museum - Superannuation	\$4,784	\$10,549	\$10,549	\$10,549	0%	-	
118193 Long Service Leave - Residency Museum	-	\$690	\$690	\$690	0%	-	
118194 Admin O/Head & Labour Costs	\$11,122	\$22,095	\$22,095	\$22,095	0%	-	
118199 Depreciation Expense	\$11,322	\$17,967	\$17,967	\$17,967	0%	-	
OTHER CULTURE	-	-	-	-		-	
119116 Radio Station Maintenance - Barker St	\$535	\$3,907	\$3,907	\$3,907	0%	-	
119120 Arts and Cultural Heritage - Salaries	\$26,313	\$53,502	\$53,502	\$53,502	0%	-	
119121 Arts and Cultural Heritage - Superannuation	\$1,791	\$7,758	\$7,758	\$7,758	0%	-	
119122 Arts and Cultural Heritage Planning	\$13	\$40,000	-	-		-	FACR 1 - Arts and Cultural Plan Expenditure - planning to commence 18/19. Unlikely to finalise plan prior to 30 June 2019.
119123 Arts and Cultural Heritage - Leave Provisions	-	\$300	\$300	\$300	0%	-	
119124 Arts and Cultural Heritage - Projects	-	-	-	-		-	
Sub Total - OTHER CULTURE OP/EXP	\$128,296	\$305,580	\$265,580	\$265,580		-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
<b>OPERATING INCOME</b>							
118221 Museum Entry Fees	(\$1,052)	(\$7,000)	(\$7,000)	(\$2,000)	-71%	5,000	Reduction in Museum income due to closure for ceiling repairs.
118222 Sale Postcards/Books	(\$208)	(\$2,500)	(\$2,500)	(\$2,500)	0%	-	
118223 Donations	(\$40)	(\$10)	(\$10)	(\$10)	0%	-	
118225 Reimbursements Taxable Supply	-	(\$10)	(\$10)	(\$10)	0%	-	
119220 Other Culture - Sundry Income	(\$1)	(\$10)	(\$10)	(\$10)	0%	-	
119221 Government Grants - Arts and Cultural Heritage	-	(\$20,000)	-	-	-	-	FACR 1 - Arts and Cultural Plan Expenditure - planning to commence 18/19. Unlikely to finalise plan prior to 30 June 2019.
<b>Sub Total - OTHER CULTURE OP/INC</b>	<b>(\$1,301)</b>	<b>(\$29,530)</b>	<b>(\$9,530)</b>	<b>(\$4,530)</b>		<b>\$5,000</b>	
<b>Total - OTHER CULTURE</b>	<b>\$126,994</b>	<b>\$276,050</b>	<b>\$256,050</b>	<b>\$261,050</b>		<b>\$5,000</b>	
<b>Total - RECREATION AND CULTURE</b>	<b>\$1,258,248</b>	<b>\$2,315,501</b>	<b>\$2,295,501</b>	<b>\$2,197,365</b>	<b>\$0</b>	<b>(\$98,136)</b>	
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>							
<b>OPERATING EXPENDITURE</b>							
125109 Street Cleaning	-	\$40,711	\$40,711	\$40,711	0%	-	
125110 Road Safety Audits	\$3,940	-	\$8,000	\$8,000	0%	-	FACR 1 - Road safety audits required to support future Blackspot funding applications
125121 Traffic Signs - Warning and Directional	\$293	\$7,661	\$7,661	\$7,661	0%	-	
125125 Weed Control	\$7,605	\$44,885	\$44,885	\$44,885	0%	-	
125128 Lighting of Streets	\$39,717	\$85,382	\$85,382	\$85,382	0%	-	
125129 Road Maintenance General	\$454,973	\$153,404	\$153,404	\$193,271	26%	39,867	Reallocate combined savings above following second quarter review to Road Maintenance.
Road Maintenance - Winter Grading	-	\$162,636	\$162,636	\$162,636	0%	-	
Road Maintenance - Summer Grading	-	\$130,346	\$130,346	\$130,346	0%	-	
Road Maintenance - Town Drainage and Shoulders	-	\$200,397	\$200,397	\$200,397	0%	-	
125132 Bridge Maintenance	\$35,738	\$35,279	\$35,279	\$35,279	0%	-	
125134 Doubtful Debts - Transport	-	-	-	-	-	-	
125140 Crossover Rebate	-	\$4,000	\$4,000	\$4,000	0%	-	
125141 Crossovers - York Estates Stage 2	-	-	-	-	-	-	
125165 Depot Maintenance	\$34,484	\$74,888	\$74,888	\$74,888	0%	-	
125175 York-Merredin Road Safety Project	-	-	-	-	-	-	
125170 Road Verge Maintenance	-	\$16,227	\$16,227	\$16,227	0%	-	
126199 Depreciation	\$824,082	\$1,318,707	\$1,318,707	\$1,318,707	0%	-	
127195 Interest on Loans	\$1,930	\$5,386	\$5,386	\$5,386	0%	-	
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>	<b>\$1,402,761</b>	<b>\$2,279,910</b>	<b>\$2,287,910</b>	<b>\$2,327,777</b>		<b>\$39,867</b>	
<b>OPERATING INCOME</b>							
125201 Other Grants	-	(\$6,700)	(\$6,700)	(\$6,700)	0%	-	
121202 Road To Recovery Grants	-	(\$264,111)	(\$264,111)	(\$264,111)	0%	-	
125202 Grant MRWA Direct Maintenance	(\$141,024)	(\$82,762)	(\$141,024)	(\$141,024)	0%	-	FACR 1 - Increase to Main Roads Direct Grant.
125203 Grant - RRG - Roads	(\$184,242)	(\$345,027)	(\$345,027)	(\$345,027)	0%	-	
125220 Developers Contributions - Footpaths	(\$11,327)	-	-	(\$11,327)		(11,327)	CBH contribution to Knotts Rd upgrades.
125208 Grant Govt - Black Spot Funding	(\$17,720)	-	(\$22,667)	(\$22,667)	0%	-	FACR 1 - Approved Blackspot Road Projects
125210 WANDRRA Income	-	(\$662,186)	(\$662,186)	(\$662,186)	0%	-	

 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	(\$354,313)	(\$1,360,786)	(\$1,441,715)	(\$1,453,042)		(\$11,327)	
Total - MTCE STREETS ROADS DEPOTS	\$1,048,448	\$919,124	\$846,195	\$874,735	\$0	\$28,540	
TRAFFIC CONTROL							
OPERATING EXPENDITURE							
PARKING							
128101 Paint Carparks/Park Bays CBD	-	\$2,000	\$2,000	\$2,000	0%	-	
128103 Howick St Car Park	\$682	\$7,422	\$7,422	\$7,422	0%	-	
128199 Depreciation	\$11,779	\$24,704	\$24,704	\$24,704	0%	-	
LICENSING							
129102 Licensing Salaries	\$29,106	\$83,545	\$83,545	\$83,545	0%	-	
129103 Licensing Superannuation	\$3,595	\$12,114	\$12,114	\$12,114	0%	-	
129104 Licensing Leave Provisions	-	\$585	\$585	\$585	0%	-	
129401 Admin O'Heads And Labour Costs	\$44,487	\$88,381	\$88,381	\$88,381	0%	-	
Sub Total - TRAFFIC CONTROL OP/EXP	\$89,648	\$218,751	\$218,751	\$218,751		-	
OPERATING INCOME							
129202 Commission Licensing	(\$30,282)	(\$65,000)	(\$65,000)	(\$65,000)	0%	-	
new Reimbursements	-	-	-	-		-	
128204 Parking Fines	(\$594)	-	-	-		-	
Sub Total - TRAFFIC CONTROL OP/INC	(\$30,875)	(\$65,000)	(\$65,000)	(\$65,000)		-	
Total - TRAFFIC CONTROL	\$58,773	\$153,751	\$153,751	\$153,751		\$0	
Total - TRANSPORT	\$1,107,221	\$1,072,875	\$999,946	\$1,028,486		\$28,540	
RURAL SERVICES							
OPERATING EXPENDITURE							
131108 Conservation Volunteers	-	\$6,500	\$6,500	\$6,500	0%	-	
Sub Total - RURAL SERVICES OP/EXP	-	\$6,500	\$6,500	\$6,500		-	
Total - RURAL SERVICES	-	\$6,500	\$6,500	\$6,500		\$0	
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
132101 Admin O/Head & Labour Costs	\$16,682	\$33,143	\$33,143	\$33,143	0%	-	
132102 Town Promotions	\$7,536	\$10,000	\$10,000	\$10,000	0%	-	
132145 Area Promotion	\$26,419	\$31,000	\$31,000	\$31,000	0%	-	





 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
132146 Information Bays and Street Furniture Maintenance	\$2,877	\$6,675	\$6,675	\$6,675	0%	-	
132103 York Information Centre - Salaries	\$43,589	\$153,957	\$153,957	\$123,957	-19%	(30,000)	Savings expected due to timing of recruitment.
132104 York Information Centre - Superannuation	\$6,958	\$22,324	\$22,324	\$22,324	0%	-	
132148 Contribution to Information services	\$14,798	\$30,662	\$30,662	\$30,662	0%	-	
132149 Tourist Bureau-Bldg Mtce	\$547	\$1,459	\$1,459	\$1,459	0%	-	
132150 Festivals and Events Funding Pool	\$72,466	\$172,500	\$172,500	\$172,500	0%	-	
132153 Christmas Decorations/Festivities - Shire Assistance	\$16,029	\$19,304	\$19,304	\$24,440	27%	5,136	Labour component for installation of Christmas decorations higher than budgeted - funds reallocated from savings in GL 132301.
132154 Banner Installation & Removal	\$4,967	\$2,017	\$2,017	\$2,017	0%	-	
132159 Grant Expenditure	\$350	-	-	-	-	-	
132160 Festivals and Events - Shire Assistance	\$1,509	\$20,982	\$20,982	\$20,982	0%	-	
132199 Depreciation Expense	\$42	\$90	\$90	\$90	0%	-	
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>	<b>\$214,369</b>	<b>\$504,113</b>	<b>\$504,113</b>	<b>\$479,249</b>		<b>(\$24,864)</b>	
<b>OPERATING INCOME</b>							
132270 Contributions & Reimbursements Taxable	-	(\$200)	(\$200)	(\$200)	0%	-	
132252 Brochure Advertising Income	-	(\$5,000)	(\$5,000)	(\$5,000)	0%	-	
132269 Government Grants	(\$1,500)	-	-	-	-	-	
132255 Events Application fees	(\$408)	(\$675)	(\$675)	(\$675)	0%	-	
132248 Tourist Bureau Income	(\$11,097)	(\$20,000)	(\$20,000)	(\$20,000)	0%	-	
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>	<b>(\$13,006)</b>	<b>(\$25,875)</b>	<b>(\$25,875)</b>	<b>(\$25,875)</b>			
<b>Total - TOURISM &amp; AREA PROMOTION</b>	<b>\$201,363</b>	<b>\$478,238</b>	<b>\$478,238</b>	<b>\$453,374</b>		<b>(\$24,864)</b>	
<b>BUILDING CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
133160 Building - Salaries	\$12,586	\$38,987	\$38,987	\$38,987	0%	-	
133161 Building - Superannuation	-	\$5,653	\$5,653	\$5,653	0%	-	
133189 Vehicle Operating Expenses - Y000 & Y837	-	\$5,000	\$5,000	\$5,000	0%	-	
133190 Admin O/Head & Labour Costs	\$44,487	\$88,381	\$88,381	\$88,381	0%	-	
133192 Building Control Expenses-Other	\$31,947	\$103,201	\$103,201	\$103,201	0%	-	
133195 Building Licence Refunds	-	\$131	\$131	\$131	0%	-	
133196 Legal Advice Building	\$3,045	\$5,000	\$5,000	\$5,000	0%	-	
133186 DAIP Implementation Expenses	-	\$9,000	\$9,000	\$9,000	0%	-	
133199 Depreciation Expense	\$47	-	-	-	-	-	
<b>Sub Total - BUILDING CONTROL OP/EXP</b>	<b>\$92,111</b>	<b>\$255,354</b>	<b>\$255,354</b>	<b>\$255,354</b>			
<b>BUILDING CONTROL OP/INC</b>							
133204 Charges - Building Permits	(\$10,448)	(\$20,000)	(\$20,000)	(\$20,000)	0%	-	
133205 Charges - Demolition Fees	-	(\$200)	(\$200)	(\$200)	0%	-	
133206 Fees and Charges - Non-Taxable	(\$5,659)	(\$4,890)	(\$4,890)	(\$4,890)	0%	-	
133207 Bcif Commission	(\$50)	(\$300)	(\$300)	(\$300)	0%	-	
133210 Building Fees Taxable	(\$233)	(\$500)	(\$500)	(\$500)	0%	-	
133211 Brb Commission	(\$255)	(\$500)	(\$500)	(\$500)	0%	-	
133215 Building Fines & Penalties	(\$346)	(\$100)	(\$100)	(\$100)	0%	-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				MID YEAR BUDGET REVIEW - FACR QUARTER 2			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
133213 Reimbursements - Non-Taxable	-	-	-	-	-	-	-
Sub Total - BUILDING CONTROL OP/INC	(\$16,991)	(\$26,490)	(\$26,490)	(\$26,490)	-	-	-
Total - BUILDING CONTROL	\$75,120	\$228,864	\$228,864	\$228,864	\$0		
ECONOMIC DEVELOPMENT	-	-	-	-	-	-	-
OPERATING EXPENDITURE	-	-	-	-	-	-	-
138101 Old Infant Health - 5 Joaquina Street (Old York Telecentre)	\$972	\$2,468	\$2,468	\$2,468	0%	-	
138150 York Economic Development Projects	-	\$20,000	\$20,000	\$20,000	0%	-	
138160 Community/Economic Development Officer Salaries	\$38,706	\$80,798	\$80,798	\$80,798	0%	-	
138161 Community Development Officer Superannuation	\$5,386	\$11,716	\$11,716	\$11,716	0%	-	
138162 CDO Provision for Long Service Leave	-	\$2,020	\$2,020	\$2,020	0%	-	
Sub Total - ECONOMIC DEVELOPMENT OP/EXP	\$45,065	\$117,001	\$117,001	\$117,001	-	-	
OPERATING INCOME	-	-	-	-	-	-	-
Sub Total - ECONOMIC DEVELOPMENT OP/INC	-	-	-	-	-	-	-
Total - ECONOMIC DEVELOPMENT	\$45,065	\$117,001	\$117,001	\$117,001	\$0		
OTHER ECONOMIC SERVICES	-	-	-	-	-	-	-
OPERATING EXPENDITURE	-	-	-	-	-	-	-
139142 Standpipes Water/Maintenance	\$8,774	\$5,621	\$5,621	\$5,621	0%	-	
139143 Standpipes-Water	\$25,615	\$70,000	\$70,000	\$70,000	0%	-	
139144 Community Bus Operation	\$976	\$6,685	\$6,685	\$6,685	0%	-	
139199 Depreciation Expense	\$4,315	\$8,964	\$8,964	\$8,964	0%	-	
Sub Total - OTHER ECONOMIC SERVICES OP/EXP	\$39,680	\$91,271	\$91,271	\$91,271	-	-	
OPERATING INCOME	-	-	-	-	-	-	-
139255 Charges-Extractive Industry Licence	-	-	-	-	-	-	-
139256 Charges-Sale Water	(\$43,321)	(\$70,000)	(\$70,000)	(\$70,000)	0%	-	
139254 Government Grants - Other Economic Services	-	-	-	-	-	-	-
139259 Community Bus Income	(\$4,573)	(\$6,685)	(\$6,685)	(\$6,685)	0%	-	
Sub Total - OTHER ECONOMIC SERVICES OP/INC	(\$47,894)	(\$76,685)	(\$76,685)	(\$76,685)	-	-	
Total - OTHER ECONOMIC SERVICES	(\$8,213)	\$14,585	\$14,585	\$14,585	\$0		
Total - ECONOMIC SERVICES	\$313,335	\$845,189	\$845,189	\$820,325	(\$24,864)		
PRIVATE WORKS	-	-	-	-	-	-	-


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				MID YEAR BUDGET REVIEW - FACR QUARTER 2			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
<b>OPERATING EXPENDITURE</b>							
14 1001 Various Private Works	\$249	-	-	-			
<b>Sub Total - PRIVATE WORKS OP/EXP</b>	<b>\$249</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>OPERATING INCOME</b>							
14 2021 Charges-Private Works	(\$240)	-	-	-			
<b>Sub Total - PRIVATE WORKS OP/INC</b>	<b>(\$240)</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total - PRIVATE WORKS</b>	<b>\$9</b>	<b>-</b>	<b>-</b>	<b>\$0</b>		<b>\$0</b>	
<b>PUBLIC WORKS OVERHEADS</b>							
<b>OPERATING EXPENDITURE</b>							
00 1064 Less Allocated-Works/Services	(\$398,086)	(\$926,017)	(\$926,017)	(\$926,017)	0%	0	
14 3158 Admin O/Head & Labour Costs	\$150,142	\$298,286	\$298,286	\$298,286	0%	-	
14 3160 Engineering Office/Other Exp	\$30,785	\$25,875	\$25,875	\$44,270	71%	18,395	Cost of investigation including surveys for roads constructed as part of Tender 01-16/17.
14 3161 Superannuation Of Workmen	\$51,143	\$121,820	\$121,820	\$121,820	0%	-	
14 3162 Sick/Holiday Pay	\$76,009	\$174,898	\$174,898	\$174,898	0%	-	
14 3164 Protective Clothing	\$14	\$7,500	\$7,500	\$7,500	0%	-	
14 3167 Meeting Attendance	\$3,700	\$8,445	\$8,445	\$8,445	0%	-	
14 3168 Safety Management	\$9,529	\$11,548	\$11,548	\$11,548	0%	-	
14 3171 Staff Training	-	-	-	-	-	-	
14 3172 Service Pay-Workmen	\$8,784	\$25,538	\$25,538	\$25,538	0%	-	
14 3173 Eng Consultant/Surveying Fee	-	-	-	-	-	-	
14 3175 Sundry Tools Purchase	\$3,434	\$2,500	\$2,500	\$2,500	0%	-	
14 3178 Long Service Leave	\$26,253	\$3,838	\$3,838	\$3,838	0%	-	
14 3179 Insurance	\$53,009	\$59,185	\$59,185	\$59,185	0%	-	
14 3180 Time In Lieu Taken	\$686	-	-	-	-	-	
14 3181 Works Supervision Salaries	\$68,273	\$142,908	\$142,908	\$142,908	0%	-	
14 3182 Vehicle Operating Expenses Works P168, P134, P136	\$6,225	\$17,744	\$17,744	\$17,744	0%	-	
14 3183 Shire Engineer Vehicle Mtce	\$3,589	\$7,243	\$7,243	\$7,243	0%	-	
14 3199 Depreciation	\$9,595	\$18,691	\$18,691	\$18,691	0%	-	
<b>Sub Total - PUBLIC WORKS Q/HEADS OP/EXP</b>	<b>\$103,084</b>	<b>(\$0)</b>	<b>(\$0)</b>	<b>\$18,395</b>		<b>\$18,395</b>	
<b>OPERATING INCOME</b>							
14 3214 Rent Received Engineer's House	-	-	-	-	-	-	
14 3293 Reimbursements Non-Taxable Supply	(\$1)	(\$12,000)	(\$12,000)	(\$12,000)	0%	-	
14 3294 Reimbursement Taxable Supply	-	-	-	-	-	-	
14 3297 Sundry Equipment Sales	-	(\$100)	(\$100)	(\$100)	0%	-	
<b>Sub Total - PUBLIC WORKS Q/HEADS OP/INC</b>	<b>(\$1)</b>	<b>(\$12,100)</b>	<b>(\$12,100)</b>	<b>(\$12,100)</b>			





 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
<b>Total - PUBLIC WORKS OVERHEADS</b>	<b>\$103,084</b>	<b>(\$12,100)</b>	<b>(\$12,100)</b>	<b>\$6,295</b>		<b>\$18,395</b>	
PLANT OPERATIONS COSTS		-	-				
OPERATING EXPENDITURE		-	-				
001084 Less Allocated Works/Services	(\$202,480)	(\$463,494)	(\$463,494)	(\$463,494)	0%	-	
014203 Plant Repair Wages	\$34,032	\$59,065	\$59,065	\$59,065	0%	-	
014204 Tyres And Tubes	\$9,808	\$21,706	\$21,706	\$21,706	0%	-	
014205 Parts And Repairs	\$49,207	\$94,927	\$94,927	\$94,927	0%	-	
014206 Insurance And Licences	\$16,612	\$22,706	\$22,706	\$22,706	0%	-	
014207 Fuel And Oil	\$52,202	\$120,000	\$120,000	\$120,000	0%	-	
014209 Grader Blades And Cutting Edges	\$1,121	\$3,425	\$3,425	\$3,425	0%	-	
142102 General Administration Alloc	\$11,122	\$22,095	\$22,095	\$22,095	0%	-	
142101 Depreciation	\$80,221	\$118,296	\$118,296	\$118,296	0%	-	
142807 Tools For Plant Maintenance	-	\$1,274	\$1,274	\$1,274	0%	-	
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>	<b>\$51,844</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>Total - PLANT OPERATIONS COSTS</b>	<b>\$51,844</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
MATERIALS AND STOCK		-	-				
OPERATING EXPENDITURE		-	-				
1100 Opening Stock	-	\$3,875	\$3,875	\$3,875	0%	-	
1088 Material Purchases	-	\$120,000	\$120,000	\$120,000	0%	-	
1099 Less Material Allocated	-	(\$130,000)	(\$130,000)	(\$130,000)	0%	-	
1100 Closing Stock	-	\$6,125	\$6,125	\$6,125	0%	-	
<b>Sub Total - MATERIALS AND STOCK</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total - MATERIALS AND STOCK</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			
SALARIES AND WAGES		-	-				
OPERATING EXPENDITURE		-	-				
001101 Gross Total For Year	\$1,636,211	\$3,418,466	\$3,418,466	\$3,418,466	0%	-	
001102 Less Salaries & Wages Alloc	(\$1,615,336)	(\$3,418,466)	(\$3,418,466)	(\$3,418,466)	0%	-	
001103 Unallocated Salaries & Wages	-	-	-	-			
145141 Workers Compensation	-	\$5,000	\$5,000	\$5,000	0%	-	
145250 Reimbursements-Workers Comp	-	(\$5,000)	(\$5,000)	(\$5,000)	0%	-	
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>	<b>\$20,875</b>	<b>-</b>	<b>-</b>	<b>-</b>			
<b>Total - SALARIES AND WAGES</b>	<b>\$20,875</b>	<b>-</b>	<b>-</b>	<b>-</b>			
OPERATING EXPENDITURE		-	-				
144181 Property Transaction Settlement Costs	\$5,143	\$55,115	\$55,115	\$55,115	0%	-	
146111 Loan Redemption Interest - Lot 25 & 27 South St	-	-	-	-			

 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
146170 General Maintenance - Lots 2-6 Avon Toe	-	\$500	\$500	\$500	0%	-	
146167 Local Disaster-Fire/Flood Etc	-	-	-	-	-	-	
146171 Housing Mtce - Other Rentals	\$11,734	\$16,339	\$16,339	\$16,339	0%	-	
146199 Depreciation	\$7,271	\$16,500	\$16,500	\$16,500	0%	-	
146172 Sundry Expenditure - Other Leases	\$3,885	\$25,687	\$25,687	\$25,687	0%	-	
<b>Sub Total - UNCLASSIFIED OP/EXP</b>	<b>\$28,034</b>	<b>\$114,141</b>	<b>\$114,141</b>	<b>\$114,141</b>			
<b>OPERATING INCOME</b>							
146274 Other-Lease Reserve	(\$161)	-	-	-	-	-	
146267 Local Disaster - Donations & Contributions	-	-	-	-	-	-	
146276 Sundry Income Non-Taxable Supply	-	-	-	-	-	-	
146277 Grants Operating - Unclassified	(\$796)	-	-	-	-	-	
146278 Property Transaction Settlement Costs	(\$60)	-	-	-	-	-	
146271 Housing Rent Received	(\$7,100)	(\$7,800)	(\$7,800)	(\$15,800)	103%	(8,000)	All houses tenanted by February 2019. Increase to reflect estimated rent income.
<b>Sub Total - UNCLASSIFIED OP/INC</b>	<b>(\$8,117)</b>	<b>(\$7,800)</b>	<b>(\$7,800)</b>	<b>(\$15,800)</b>		<b>(\$8,000)</b>	
<b>Total - UNCLASSIFIED</b>	<b>\$19,917</b>	<b>\$106,341</b>	<b>\$106,341</b>	<b>\$98,341</b>		<b>(\$8,000)</b>	
<b>Total - OTHER PROPERTY AND SERVICES</b>	<b>\$195,728</b>	<b>\$94,241</b>	<b>\$94,241</b>	<b>\$104,637</b>		<b>\$10,395</b>	
<b>EXPENDITURE - TRANSFERS TO RESERVE</b>							
Interest Earned on Reserve	-	\$40,000	\$40,000	\$40,000	0%	-	
043143 Transfer To Reserve Funds	\$9,508	\$30,000	\$30,000	\$30,000	0%	-	
068301 Transfer To Reserve - Aged Facilities	\$2,695	\$4,502	\$4,502	\$4,502	0%	-	
101375 Transfer To Reserve - Refuse Site	\$2,066	-	-	-	-	-	
106301 Transfer To Reserve - Town Planning	\$1,518	-	-	-	-	-	
109390 Transfer To Reserve - Cemetery	\$57	-	-	-	-	-	
113351 Transfer To Reserve - Bowling Facilities	\$138	\$3,500	\$3,500	\$3,500	0%	-	
113352 Transfer To Reserve - Tennis Facilities	\$20	\$750	\$750	\$750	0%	-	
113350 Transfer To Reserve - Forrest Oval Lights	\$42	\$1,000	\$1,000	\$1,000	0%	-	
113304 Transfer To Reserve	\$317	\$100,000	\$100,000	-	-100%	(100,000)	Dinsdale house currently tenanted and the sale likely to be deferred. Unable to execute transfer of sale proceeds to Main Street Reserve 42.
112305 Transfer To Reserve Funds	-	-	-	-	-	-	
118303 Transfer To Reserve Funds	\$68	-	-	-	-	-	
127308 Transfer To Plant Reserve 4	\$7,585	-	-	-	-	-	
144381 Transfer To Land & Infrastructure Development Reserve	\$1,251	\$40,000	\$40,000	\$40,000	0%	-	
146301 Transfer To Reserve	\$338	-	-	-	-	-	
122405 Transfer To Reserve	\$1,034	\$419,000	\$419,000	\$280,000	-33%	(139,000)	Dinsdale house currently tenanted and the sale likely to be deferred. Unable to execute transfer of sale proceeds to Main Street Reserve 42.
128301 Transfer To Car Parking Reserve 27	\$200	-	-	-	-	-	
139502 Transfer To Community Bus Reserve 24	\$944	-	-	-	-	-	
133302 Transfer To Disaster Reserve 35	\$377	-	-	-	-	-	
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	<b>\$28,157</b>	<b>\$638,752</b>	<b>\$638,752</b>	<b>\$399,752</b>	<b>\$0</b>	<b>(\$239,000)</b>	
<b>INCOME - TRANSFERS FROM RESERVE</b>							


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>		MID YEAR BUDGET REVIEW - FACR QUARTER 2						
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT	
041428	Transfer Of Seavroc Funds From Tied Funds Reserve	-	-	-	-	-		
044050	Transfer From Reserve - Governance / Admin	-	(\$25,000)	(\$23,000)	(\$23,000)	0%	FACR 1 - Utilise funds from Building Reserve 30 for Town Hall Green Room Upgrades.	
067401	Transfer From Reserve -Centennial Units	-	-	-	-	-		
068401	Transfer From Reserve Pml	-	-	(\$12,660)	(\$12,660)	0%	FACR 1 - Transfer from PML Reserve to replace fire panels and detectors	
101427	Transfer From Reserve - Waste Management	-	-	-	-	-		
106426	Trans From Reserve	-	-	-	-	-		
109403	Transfer From Reserve 44	-	-	-	-	-		
112401	Transfer From Rec Reserve or Building Reserve	-	-	-	-	-		
118301	Transfer From Reserve Museum	-	-	(\$6,000)	(\$6,000)	0%	FACR 1 - Fund Museum ceiling repairs from reserves and close Reserve 26	
127401	Transfer From Reserve Plant Replacement	-	-	-	-	-		
134001	Transfers From Infrastructure Reserve 50	-	-	-	-	-		
146401	Transfer From Reserve Land Development Reserve	-	-	-	-	-		
122504	Transfer From Reserve - Greenhills Projects	-	-	-	-	-		
122503	Transfer From Reserve - Roads Reserve 49	-	-	-	-	-		
122505	Transfer From Reserve - Main Street Reserve 42	-	-	-	-	-		
128403	Transfer From Carparking Reserve	-	-	-	-	-		
139403	Tfr from Community Bus Reserve	-	-	-	-	-		
	<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	-	(\$25,000)	(\$41,660)	(\$41,660)	-		
	<b>Total - FUND TRANSFER</b>	\$28,157	\$613,752	\$597,092	\$358,092	\$0	(\$239,000)	
	000000 (Surplus) / Deficit - Carried Forward	(\$1,750,159)	(\$2,094,197)	(\$1,750,159)	(\$1,750,159)	0%		
	000000 Less Rates in Advance	(\$41,172)	-	-	-	-		
	<b>Sub Total - SURPLUS C/FWD</b>	(\$1,791,332)	(\$2,094,197)	(\$1,750,159)	(\$1,750,159)			
	<b>Total - SURPLUS</b>	(\$1,791,332)	(\$2,094,197)	(\$1,750,159)	(\$1,750,159)			
	<b>LIABILITY LOANS</b>							
	<b>EXPENDITURE</b>							
146311	Principal On Loans - Town Square Development	-	-	-	-	-		
111303	Principal On Loans	\$28,910	\$458,295	\$458,295	\$458,295	0%		
113308	Loan Redemption Principal - Forrest Oval Redevelopment	\$51,644	\$354,774	\$354,774	\$354,774	0%		
118311	Principal Repayments - Archive Centre	\$6,202	\$12,556	\$12,556	\$12,556	0%		
127305	Loan Principal Repayments - Plant Purchases	\$23,978	\$48,297	\$48,297	\$48,297	0%		
	<b>Sub Total - LOAN REPAYMENTS</b>	\$110,734	\$873,922	\$873,922	\$873,922			
	<b>INCOME</b>							
	<b>Sub Total - LOANS RAISED</b>	-	-	-	-			
	<b>Total - NON CURRENT LIABILITIES</b>	\$110,734	\$873,922	\$873,922	\$873,922		\$0	
	000000 Depreciation Written Back	(\$1,458,821)	(\$2,441,786)	(\$2,441,786)	(\$2,441,786)	0%		
	000000 Book Value of Assets Sold Written Back		(\$1,481,011)	(\$1,481,011)	(\$1,227,584)	-17%	253,427	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
000000 Long Service Leave - Cash at Bank Reserve 6 (increase)/decrease	(\$5,432)	-	-	-	-	-	
<b>Sub Total - DEPRECIATION WRITTEN BACK</b>	<b>(\$1,464,253)</b>	<b>(\$3,922,797)</b>	<b>(\$3,922,797)</b>	<b>(\$3,669,370)</b>		<b>\$253,427</b>	
<b>Total - DEPRECIATION</b>	<b>(\$1,464,253)</b>	<b>(\$3,922,797)</b>	<b>(\$3,922,797)</b>	<b>(\$3,669,370)</b>	<b>\$0</b>	<b>\$253,427</b>	
<b>FURNITURE &amp; EQUIPMENT</b>							
<b>GOVERNANCE</b>							
<b>CAPITAL EXPENDITURE</b>							
043142 Furniture & Equipment Admin	\$4,134	\$45,000	\$45,000	\$45,000	0%	-	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$4,134</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>		<b>-</b>	
<b>Total - GOVERNANCE</b>	<b>\$4,134</b>	<b>\$45,000</b>	<b>\$45,000</b>	<b>\$45,000</b>		<b>\$0</b>	
<b>FURNITURE &amp; EQUIPMENT</b>							
<b>RECREATION AND CULTURE</b>							
<b>EXPENDITURE</b>							
113322 Gym Equipment - Forrest Oval	-	\$5,000	\$5,000	\$5,000	0%	-	
113321 Rec Complex Furniture & Equipment	-	\$5,000	\$5,000	\$5,000	0%	-	
113341 Candice Bateman Park Furniture & Equipment	-	\$4,000	-	-		-	FACR 1 - Candice Bateman Park - additional park shelter not required at this stage.
113349 Recreation Conversion Centre Furniture and Equipment	-	\$10,000	\$10,000	\$10,000	0%	-	
122303 Street Furniture	-	-	-	-		-	
132301 Christmas Improvements - Avon Tce	\$4,864	\$10,000	\$10,000	\$4,864	-51%	(5,136)	Savings to be reallocated to installation of christmas decorations - GL 132153
<b>Sub Total - CAPITAL WORKS</b>	<b>\$4,864</b>	<b>\$34,000</b>	<b>\$30,000</b>	<b>\$24,864</b>		<b>(\$5,136)</b>	
<b>Total - RECREATION AND CULTURE</b>	<b>\$4,864</b>	<b>\$34,000</b>	<b>\$30,000</b>	<b>\$24,864</b>	<b>\$0</b>	<b>(\$5,136)</b>	
<b>Total - FURNITURE AND EQUIPMENT</b>	<b>\$8,998</b>	<b>\$79,000</b>	<b>\$75,000</b>	<b>\$69,864</b>		<b>(\$5,136)</b>	
<b>LAND AND BUILDINGS</b>							
<b>GOVERNANCE</b>							
<b>EXPENDITURE</b>							
043141 Administration Centre	\$3,182	\$80,000	\$20,000	\$20,000	0%	-	FACR 1 - Building internals only - defer carpark works and demolition of Old Infant Health Centre
<b>Sub Total - CAPITAL WORKS</b>	<b>\$3,182</b>	<b>\$80,000</b>	<b>\$20,000</b>	<b>\$20,000</b>		<b>-</b>	

 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
TOTAL - GOVERNANCE	\$3,182	\$80,000	\$20,000	\$20,000		\$0	
LAND AND BUILDINGS							
WELFARE							
EXPENDITURE							
68302 Pioneer Memorial Lodge	\$12,660	-	\$12,660	\$12,660	0%	-	FACR 1 - Risk mitigation - replace fire panels and detectors at Pioneer Memorial Lodge (PML)
Sub Total - CAPITAL WORKS	\$12,660	-	\$12,660	\$12,660		-	
Total - WELFARE	\$12,660	-	\$12,660	\$12,660	\$0	\$0	
RECREATION AND CULTURE							
EXPENDITURE							
113029 Town Hall Building	\$24,966	\$43,000	\$81,000	\$184,136	127%	103,136	FACR 1 - Additional \$38,000 required for painting of the Town Hall which was incomplete as at 30 June 2018. FACR 2 - Expenditure of additional grant funds received for Stage 2 of the Town Hall upgrades
113325 Grey St Park	-	\$10,000	\$10,000	\$10,000	0%	-	
113329 Recreation Centre	-	-	\$7,500	\$7,500	0%	-	FACR 1 - Security improvements required for basketball stadium
113306 Avon Park Capital - Buildings	-	\$615,672	\$615,672	\$615,672	0%	-	
113360 Swinging Bridge	\$436	-	-	-		-	
113327 Candice Bateman Park Capital	\$4,987	\$40,000	\$40,000	\$40,000	0%	-	
113363 Forrest Oval Water Supply	\$34,982	\$40,658	\$40,658	\$40,658	0%	-	
118300 Residency Museum	\$15,835	\$9,000	\$19,000	\$19,000	0%	-	FACR 1 - Emergency expenditure required for ceiling repairs.
Sub Total - CAPITAL WORKS	\$81,207	\$758,330	\$813,830	\$916,966		\$103,136	
Total - RECREATION AND CULTURE	\$81,207	\$758,330	\$813,830	\$916,966		\$103,136	
LAND AND BUILDINGS							
42335 Roe Street Residence	\$5,991	\$8,000	\$8,000	\$8,000	0%	-	
143304 Depot	-	\$30,000	\$30,000	\$30,000	0%	-	
Sub Total - CAPITAL WORKS	\$5,991	\$38,000	\$38,000	\$38,000		-	
Total - TRANSPORT	\$5,991	\$38,000	\$38,000	\$38,000		\$0	
OTHER PROPERTY AND SERVICES							
EXPENDITURE							
146303 Land Purchase And Development	-	-	-	-		-	
Sub Total - CAPITAL WORKS	-	-	-	-		-	


 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Total - OTHER PROPERTY AND SERVICES	-	-	-	\$0	\$0	\$0	
Total - LAND AND BUILDINGS	\$103,039	\$876,330	\$884,490	\$987,626		\$103,136	
PLANT AND EQUIPMENT							
GOVERNANCE							
EXPENDITURE							
042339 Administration Executive Vehicles	\$76,634	\$134,000	\$143,000	\$143,000	0%	-	FACR 1 - Reduction in costs for CEO vehicle \$14,000 partially offsetting the cost of additional pool vehicle in Administration \$23,000
Sub Total - CAPITAL WORKS	\$76,634	\$134,000	\$143,000	\$143,000		-	
Total - GOVERNANCE	\$76,634	\$134,000	\$143,000	\$143,000		\$0	
PLANT AND EQUIPMENT							
LAW ORDER & PUBLIC SAFETY							
EXPENDITURE							
051336 Plant and Equipment Fire Brigades	-	-	-	-		-	
051339 Ranger Vehicle	-	\$36,000	\$36,000	\$36,000	0%	-	
Sub Total - CAPITAL WORKS	-	\$36,000	\$36,000	\$36,000		-	
Total - LAW ORDER & PUBLIC SAFETY	-	\$36,000	\$36,000	\$36,000		\$0	
PLANT AND EQUIPMENT							
HEALTH							
EXPENDITURE							
077305 Plant And Equipment Capital	-	-	-	-		-	
Sub Total - CAPITAL WORKS	-	-	-	-		-	
Total - HEALTH	-	-	-	\$0	\$0	\$0	
PLANT AND EQUIPMENT							
COMMUNITY AMENITIES							
EXPENDITURE							
106302 Town Planning Plant & Equipment	-	-	-	-		-	
Sub Total - CAPITAL WORKS	-	-	-	-		-	



 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
Total - COMMUNITY AMENITIES	-	-	-	\$0	\$0	\$0	
PLANT AND EQUIPMENT	-	-	-				
TRANSPORT	-	-	-				
EXPENDITURE	-	-	-				
127304 Plant Purchases Capital	-	\$176,000	\$146,000	\$146,000	0%	-	
Sub Total - CAPITAL WORKS	-	\$176,000	\$146,000	\$146,000		-	
Total - TRANSPORT	-	\$176,000	\$146,000	\$146,000		\$0	
PLANT AND EQUIPMENT	-	-	-				
ECONOMIC SERVICES	-	-	-				
EXPENDITURE	-	-	-				
133319 Building Surveyor's Motor Vehicle	-	\$26,000	\$37,000	\$37,000	0%	-	FACR 1 - Increase budget for dual cab Ford Ranger or similar 4WD vehicle.
139301 Community Bus Capital purchase	-	-	-	-		-	
139303 Plant & Equipment	-	-	-	-		-	
Sub Total - CAPITAL WORKS	-	\$26,000	\$37,000	\$37,000		-	
Total - ECONOMIC SERVICES	-	\$26,000	\$37,000	\$37,000		-	
PLANT AND EQUIPMENT	-	-	-				
OTHER PROPERTY AND SERVICES	-	-	-				
EXPENDITURE	-	-	-				
143301 Depot Plant Capital Purchase	-	\$38,000	\$38,000	\$38,000	0%	-	
Sub Total - CAPITAL WORKS	-	\$38,000	\$38,000	\$38,000		-	
Total - OTHER PROPERTY AND SERVICES	-	\$38,000	\$38,000	\$38,000		\$0	
Total - PLANT AND EQUIPMENT	\$76,634	\$410,000	\$400,000	\$400,000		\$0	
INFRASTRUCTURE	-	-	-				
ROAD CONSTRUCTION	-	-	-				
128305 Car Park Development	-	\$5,000	\$5,000	\$5,000	0%	-	
122400 Roads To Recovery Projects	\$14,850	\$763,666	\$763,666	\$763,666	0%	-	Roads to Recovery project for Mackie Siding Road completed under budget and savings reallocated to repair and reseal a portion of Mokine Road.
122401 Regional Road Group Projects	\$1,000	\$596,336	\$423,000	\$423,000	0%	-	FACR 1 - Budget reduction due to timing of Top Beverley Road construction

 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>					<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT	
122402 Municipal Road Construction Projects	\$188,215	\$807,614	\$807,614	\$739,068	-8%	(68,546)	Municipal Road construction project for Spencers-Brook Rd reseal staged and funds reallocated to Sees Road and Cameron Road renewals. A portion of the remaining funds to be used for Septic Ponds waste disposal.	
122403 Municipal Footpath Construction Projects	-	\$108,638	\$108,638	\$108,638	0%	-		
122404 Municipal Bridge Construction Projects	-	\$79,000	\$40,000	\$40,000	0%	-	FACR 1 - Bridge construction projects reduced based on priority and capacity to deliver.	
122407 Blackspot Projects	-	-	\$34,000	\$34,000	0%	-	FACR 1 - Approved Blackspot Road Projects	
122411 Townsite Drainage	-	-	-	-	-	-		
122412 Asset Renewals - Gravel Sheetting/School Bus Routes	\$219,379	\$202,646	\$202,646	\$220,681	9%	18,035	Additional expenditure required due to condition of roads.	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$423,444</b>	<b>\$2,562,901</b>	<b>\$2,384,565</b>	<b>\$2,334,054</b>		<b>(\$50,511)</b>		
<b>Total - ROADS</b>	<b>\$423,444</b>	<b>\$2,562,901</b>	<b>\$2,384,565</b>	<b>\$2,334,054</b>		<b>(\$50,511)</b>		
<b>Total - INFRASTRUCTURE ASSETS ROAD RESERVES</b>	<b>\$423,444</b>	<b>\$2,562,901</b>	<b>\$2,384,565</b>	<b>\$2,334,054</b>		<b>(\$50,511)</b>		
<b>INFRASTRUCTURE - RECREATION FACILITIES</b>								
112302 Swimming Pool	-	\$75,000	\$75,000	\$75,000	0%	-		
113346 Motocross Track Infrastructure	-	-	-	-	-	-		
113347 Mount Brown Park Infrastructure	-	-	-	-	-	-		
113365 Peace Park	-	-	-	-	-	-		
113367 War Memorial Park	-	-	-	-	-	-		
113366 Gwambygine Park - Avon Ascent	-	-	-	-	-	-		
113331 Forrest Oval Precinct Infrastructure	-	\$260,000	\$230,000	\$230,000	0%	-	FACR 1 - Further planning required for precinct security - defer to 2019/20. Upgrade security at Stadium - see GL 113329	
113335 Heritage Trails Infrastructure	\$9,001	\$15,000	\$9,000	\$9,000	0%	-	FACR 1 - Walk bridge renewals complete. Further work will be undertaken as part of the Bushfire Risk Mitigation project.	
<b>Sub Total - CAPITAL WORKS</b>	<b>\$9,001</b>	<b>\$350,000</b>	<b>\$314,000</b>	<b>\$314,000</b>		<b>-</b>		
<b>Total - RECREATION FACILITIES</b>	<b>\$9,001</b>	<b>\$350,000</b>	<b>\$314,000</b>	<b>\$314,000</b>		<b>\$0</b>		
<b>Total - INFRASTRUCTURE ASSETS - REC FACILITIES</b>	<b>\$9,001</b>	<b>\$350,000</b>	<b>\$314,000</b>	<b>\$314,000</b>		<b>\$0</b>		
<b>INFRASTRUCTURE ASSETS - OTHER</b>								
<b>COMMUNITY AMENITIES</b>								
109383 Cemetery Infrastructure	-	-	-	-	-	-		
109384 Community Amenities - Infrastructure	-	-	-	-	-	-		
<b>Sub Total - CAPITAL WORKS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>		
<b>Total - COMMUNITY AMENITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$0</b>		<b>\$0</b>		
132304 Area Promotion Infrastructure	\$9,898	\$25,000	\$45,000	\$45,000	0%	-	FACR 1 - Additional funds required to complete RV Park Relocation project of \$45,000 as per Council Resolution 100918.	





 <b>SHIRE OF YORK 2018/19 ANNUAL BUDGET</b>				<b>MID YEAR BUDGET REVIEW - FACR QUARTER 2</b>			
Descriptions	YTD Actuals 31/12/18	ADOPTED BUDGET	CURRENT BUDGET	YEAR ENDING PROJECTED	VARIANCE to BUDGET	(FAVOURABLE)/ UNFAVOURABLE VAR.	COMMENT
132305 Area Promotion Infrastructure		-	\$15,000	\$15,000	0%	-	FACR 1 - The budget allocation of \$25,000 for Entry Statements has been reallocated to Alfresco Dining on Avon Terrace \$15,000 to support Council Resolution 060918
Sub Total - CAPITAL WORKS	\$9,898	\$25,000	\$60,000	\$60,000		-	
Total - TOURISM & AREA PROMOTION	\$9,898	\$25,000	\$60,000	\$60,000		\$0	
Total - INFRASTRUCTURE ASSETS - OTHER	\$9,898	\$25,000	\$60,000	\$60,000		\$0	




**SHIRE OF YORK**  
**ROAD CONSTRUCTION**  
**MID YEAR BUDGET REVIEW 2018/19**

COA	Description	Adopted Budget 2018/19	YTD Actuals 2018/19	Mid Year Budget Review 2018/19
<b>122400</b>	<b>Roads To Recovery Projects</b>	<b>\$763,666</b>	<b>\$14,850</b>	<b>\$763,666</b>
700606	Quellington Road	\$36,717	-	\$36,717
700702	Gwambygine East Rd	\$85,357	-	\$85,357
701302	Talbot Hall Road	\$77,357	-	\$77,357
701402	Wambyn Road	\$75,257	-	\$75,257
704202	Piccadilly Road	\$77,357	-	\$77,357
709201	Tenth Rd	\$73,904	-	\$73,904
701901	Qualen West Rd	\$49,727	-	\$49,727
70161	Greenhills South Road Reshape and Seal	\$138,810	-	\$138,810
70221	Mackie Siding Road - Gravel Resheet 2-4SLK	\$99,453	\$8,736	\$15,000
714001	Cowan Road - Joint Funded - SOY \$23879	\$49,727	-	\$49,727
709901	Joaquina Street C/fwd	-	\$2,018	\$2,018
701001	Mokine Road	-	\$4,096	\$30,000
703601	Quonamining Road	-	-	\$15,050
TBC	Culvert Repairs	-	-	\$37,385
<b>122401</b>	<b>Regional Road Group Projects</b>	<b>\$596,336</b>	<b>\$1,000</b>	<b>\$423,000</b>
700904	Top Beverley Road Sealed	\$194,336	\$1,000	\$21,000
700905	Top Beverley Road Sealed	\$63,000	-	\$63,000
70281	Knotts Road	\$339,000	-	\$339,000
<b>122402</b>	<b>Municipal Road Construction Projects</b>	<b>\$807,613</b>	<b>\$188,215</b>	<b>\$739,068</b>
	<b>WANDRRA Projects AGRN 743</b>			
7006	Quellington Road Sealed	\$67,862	-	\$67,862
7007	Gwambygine East Rd Sealed/Grav	\$10,242	-	\$10,242
7013	Talbot Hall Road Gravel	\$7,777	-	\$7,777
7016	Greenhills South Road Gravel	\$8,302	\$12,897	\$8,303
7025	Lennards Road Gravel	\$22,666	-	\$22,666
7029	Warding Road Gravel	\$5,752	-	\$5,752
7042	Piccadilly Road - Gravel	\$8,402	-	\$8,402
7045	Helena Road - Gravel	\$10,052	\$17,486	\$10,052
7046	Hammersley Siding Rd	\$19,190	-	\$19,190
7055	Oakover Road - Gravel	\$78,197	-	\$78,197
7058	Duck Pool Road Gravel	\$54,977	-	\$54,977
7061	Flea Pool Road - Gravel	\$156,870	\$103,123	\$156,870
7065	Northbourne Road - Gravel	\$7,652	-	\$7,652
7074	Mills Road - Gravel	\$22,124	-	\$22,124
7076	Narralogan Road - Gravel	\$35,600	-	\$35,600
7004	Rd	\$171,948	\$13,256	\$61,948
7023	Sees Road Renewals	-	\$22,122	\$22,122
7043	Cameron Road Renewals	-	\$19,332	\$19,332
7909	<b>Tree Pruning</b>	\$120,000	-	\$120,000
various tbc	Declared event Cyclone Joyce	-	-	-
<b>122403</b>	<b>Municipal Footpath Construction Projects</b>	<b>\$108,638</b>	<b>-</b>	<b>\$108,638</b>
various tbc	York Townsites - Footpaths and street trees	\$30,000	-	\$30,000
various tbc	Street Trees	\$5,000	-	\$5,000
2099	Joaquina Street	\$35,000	-	\$35,000
2142	Glebe Street	\$38,638	-	\$38,638
<b>122404</b>	<b>Municipal Bridge Construction Projects</b>	<b>\$79,000</b>	<b>-</b>	<b>\$40,000</b>
various tbc	Preventative Maintenance and Renewal Programme	\$79,000	-	\$40,000
<b>122407</b>	<b>Blackspot Projects</b>	<b>-</b>	<b>-</b>	<b>\$34,000</b>
tbc	Talbot West/Luelf Rd Intersection	-	-	\$34,000
<b>122411</b>	<b>Townsite Drainage</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>122412</b>	<b>Asset Renewals - Gravel Resheeting</b>	<b>\$202,646</b>	<b>\$219,379</b>	<b>\$220,681</b>
various tbc	Various	\$202,646	-	\$220,681
<b>128305</b>	<b>Carpark Development</b>	<b>\$5,000</b>	<b>-</b>	<b>\$5,000</b>
128305	School Carpark Improvements	\$5,000	-	\$5,000
	<b>Total Capital Roads Budget</b>	<b>\$2,562,899</b>	<b>\$423,444</b>	<b>\$2,334,053</b>

 <b>FINANCE AND COSTING REVIEW SUMMARY 2018/19 - Quarter 2</b>					
Description	COA	Current Budget	FACR Impact Quarter 2	Forecasted Year End	Comments/Justification for Request
<b>Forecasted year end position brought forward from FACR Qtr 1</b>			413	413	A year end deficit of \$413 was adopted with the first quarter FACR
<b>Interest Earned - Muni and Trust</b>	<b>39222</b>	<b>(30,000)</b>	<b>(5,000)</b>	<b>(35,000)</b>	An increase to interest earnings is expected due to the timing of term deposits and expenditure for large projects.
<b>Interest Earned - Reserve</b>	<b>39222</b>	<b>(40,000)</b>	<b>(13,000)</b>	<b>(53,000)</b>	An increase to interest earnings is expected due to the timing of term deposits and increased level of reserves compared to previous years.
<b>Office Expenses - Computers</b>	<b>42188</b>	160,635	5,000	165,635	Additional funds required for IT purposes including the transfer to NBN services and purchase of EMIDS iPad.
<b>Sundry Expenditure - Animal Control</b>	<b>52169</b>	39,614	23,000	62,614	Additional costs associated with use of after-hours ranger due to greater than anticipated callouts and the Shire Ranger being on duty for weekend events resulting in the requirement for a Contract Ranger to be available during the week.
<b>Public Relations</b>	<b>41112</b>	89,218	10,000	99,218	Funds to be reallocated from GL79162 - Medical Expenses to fund the facilitation of a Senior's Forum.
<b>Medical Expenses</b>	<b>79162</b>	18,000	<b>(10,000)</b>	8,000	Funds to be reallocated to GL41112 - Public Relations to fund the facilitation of a Senior's Forum.
<b>Litter Control</b>	<b>101103</b>	5,000	<b>(5,000)</b>	0	Advertising Campaign to reduce litter can be foregone for this year to help offset the septic pond unexpected expenditure.
<b>Legal Expenses - Planning</b>	<b>106187</b>	35,000	<b>(11,000)</b>	24,000	Savings expected as no further action is anticipated for planning prosecutions prior to 30 June.
<b>Septic Ponds Capital</b>	<b>109144</b>	6,432	47,163	53,595	Additional expenditure required due to unforeseen quantity of waste & associated charges that had to be disposed of at a class 3 waste site.
<b>Liquid Waste Charges</b>	<b>109269</b>	<b>(20,000)</b>	<b>(5,000)</b>	<b>(25,000)</b>	Above expected budget due to increase in fees this year
<b>Town Hall Grants</b>	<b>111219</b>	0	<b>(103,136)</b>	<b>(103,136)</b>	Additional funding received for Stage 2 of the Town Hall upgrades
<b>Town Hall Building Capital</b>	<b>113029</b>	81,000	103,136	184,136	Expenditure of additional grant funds received for Stage 2 of the Town Hall upgrades

 <b>FINANCE AND COSTING REVIEW SUMMARY 2018/19 - Quarter 2</b>					
Description	COA	Current Budget	FACR Impact	Forecasted Year	Comments/Justification for Request
			Quarter 2	End	
YRCC Expenditure - Conferences	113144	33,308	(8,000)	25,308	Reduction in YRCC usage - Reduce income and expenditure accordingly
YRCC Expenditure - Bar	113145	148,701	(20,000)	128,701	Reduction in YRCC usage - Reduce income and expenditure accordingly
YRCC Income - Conferences	113244	(35,000)	8,000	(27,000)	Reduction in YRCC usage - Reduce income and expenditure accordingly
YRCC Income - Bar	113245	(190,000)	20,000	(170,000)	Reduction in YRCC usage - Reduce income and expenditure accordingly
Museum Entry Fees	118221	(7,000)	5,000	(2,000)	Reduction in Museum income due to closure for ceiling repairs.
Roads to Recovery	122400	763,666	(82,435)	681,231	Roads to Recovery project for Mackie Siding Road completed under budget and savings reallocated to repair and reseal a portion of Mokine Road and undertake various culvert repairs and renewals based on priority.
Roads to Recovery	122400	681,231	30,000	711,231	Roads to Recovery project for Mackie Siding Road completed under budget and savings reallocated to repair and reseal a portion of Mokine Road.
Roads to Recovery	122400	711,231	15,050	726,281	Roads to Recovery project for Mackie Siding Road completed under budget and savings reallocated to undertake renewals for Quonaming Rd.
Roads to Recovery	122400	726,281	37,385	763,666	Roads to Recovery project for Mackie Siding Road completed under budget and savings reallocated to undertake various culvert repairs based on priority.
Municipal Road Construction	122402	807,614	(110,000)	697,614	Municipal Road construction project for Spencers-Brook Rd reseal staged and funds reallocated to Sees Road and Cameron Road renewals.
Municipal Road Construction	122402	697,614	22,122	719,736	Municipal Road construction project for Spencers-Brook Rd reseal staged and funds reallocated to Sees Road renewals.
Municipal Road Construction	122402	719,736	19,332	739,068	Municipal Road construction project for Spencers-Brook Rd reseal staged and funds reallocated to Cameron Road renewals.
Asset Renewals	122412	202,646	18,035	220,681	Additional expenditure required due to condition of roads.

 <b>FINANCE AND COSTING REVIEW SUMMARY 2018/19 - Quarter 2</b>					
Description	COA	Current Budget	FACR Impact	Forecasted Year	Comments/Justification for Request
			Quarter 2	End	
Developers' Road Contributions	125220	0	(11,327)	(11,327)	CBH contribution to Knotts Rd upgrades.
York Visitor Centre Salaries	132103	153,957	(30,000)	123,957	Savings expected due to timing of recruitment.
Engineering Office Expenses	143160	25,875	18,395	44,270	Cost of investigation including surveys for roads constructed as part of Tender 01-16/17.
Proceeds from Sale of Assets	144297	(889,000)	239,000	(650,000)	Dinsdale house currently tenanted and the sale likely to be deferred - reduce proceeds by budgeted sale price of \$239,000.
Transfer to Reserves	113304	100,000	(100,000)	0	Dinsdale house currently tenanted and the sale likely to be deferred. Unable to execute transfer of sale proceeds to Avon River Reserve 9
Transfer to Reserves	122405	419,000	(139,000)	280,000	Dinsdale house currently tenanted and the sale likely to be deferred. Unable to execute transfer of sale proceeds to Main Street Reserve 42
Realisation on Sale of Assets	144295	1,225,482	(253,427)	972,055	Dinsdale house currently tenanted and the sale likely to be deferred - book value of \$253,427 to be amended (non-cash transaction).
<i>Book Value of Assets Sold Written Back</i>		(1,481,011)	253,427	(1,227,584)	Dinsdale house currently tenanted and the sale likely to be deferred - non-cash book value written back \$253,427 (non-cash transaction).
Rent Received - Other Housing	146271	(7,800)	(8,000)	(15,800)	All houses tenanted by February 2019. Increase to reflect estimated rent income.
Road Maintenance - General	125129	646,783	39,867	686,650	Reallocate combined savings above following second quarter review to Road Maintenance.
<b>Net Impact - Quarter 1</b>			<b>0</b>		





**ORGANISATIONAL STRUCTURE (as at February 2019)**



\* Denotes part-time staff member

## 7.2 AUDIT REGULATION 17 REVIEW AND FINANCIAL MANAGEMENT REGULATION 5 REVIEW

<b>File Number:</b>	<b>OR.CMA.8; FI.FRP.8</b>
<b>Author:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Authoriser:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>Nil</b>
<b>Appendices:</b>	<b>Nil</b>

### NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

### PURPOSE OF REPORT

This report provides information about changes to Local Government regulations and recommends that the Shire of York's next reviews are scheduled for early in the 2019/20 financial year.

### BACKGROUND

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the Chief Executive Officer (CEO) to review and report to the Audit Committee on the effectiveness of the systems and procedures regarding risk management, internal control and legislative compliance. The Department's *Audit in Local Government Guideline No. 9* advises that the review can be undertaken either on an internal or external audit basis.

In accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, the Chief Executive Officer is required to; "undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly and report to the local government the results of those reviews".

Both of the above reviews were last carried out for the Shire of York in 2017 by Moore Stephens. Previously, the Audit regulation 17 review (AR17R) was required to be carried out every two years and the Financial Management regulation 5 review (FMR) every four years. The 2018/19 adopted budget includes an allocation to undertake the Audit regulation 17 Review during this financial year.

However, on 26 June 2018, the above regulations were amended to reflect the requirement for both reviews to be carried out every three years.

### COMMENTS AND DETAILS

While there is an allocation in 2018/19 budget to undertake the AR17R in this financial year, Officers are proposing that the Shire seeks quotations from suitably qualified and experienced consultants to undertake the Shire's AR17R and FMR in the 2019/20 financial year.

When the Shire engaged Moore Stephens to undertake these reviews in 2017, it was agreed that the reviews should be done in conjunction with each other and the Shire's audit process. While the Office of the Auditor-General is now responsible for the Shire's statutory financial audit, officers propose that the AR17R and FMR are again conducted concurrently. This is intended to provide a value for money outcome with quotes sought for both reviews to be undertaken by the same consultant(s).

In addition, a major review of the Shire's Strategic Community Plan and Corporate Business Plan is due to be undertaken during the second half of the 2019/20 financial year. It is proposed that the

undertaking the AR17R and FMR may identify issues to be incorporated in the Shire's Corporate Business Plan for the coming four years.

Finally, officers are in the process of undertaking a Procurement Review in accordance with the recommendation made by the Audit Committee at its December 2018 meeting. The review involves officers from across the organisation reviewing the Shire's policies, procedures and internal controls relating to procurement and making recommendations for improvement. These recommendations and a proposed improvement action plan will be presented to Council for adoption. Therefore, officers are allocating internal resources to this review at the present time and are unlikely to be able to resource an AR17R at the same time.

## **OPTIONS**

As there is an allocation in this financial year budget to undertake the AR17R (due to the previous regulations stipulating this review was to be undertaken biennially), Council could choose to complete the AR17R in 2018/19 and allocate funds for the FMR in the 2019/20 budget process. However, as outlined above, undertaking these reviews concurrently provides better value for money.

In light of changes to the Regulations, neither review is due until 2020. Council could choose to defer these reviews until the due date. As discussed, the Major Strategic Review is due to be completed by 30 June 2020. Officers therefore recommend that the AR17R and FMR are undertaken prior to this to;

- a) better inform the Major Strategic Review; and
- b) ensure that the organisation has the capacity to engage thoroughly in each review process.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

Auditor-General's Office

### **Strategic**

*Strong and Effective Leadership*

5.1 *Effective and informed governance and decision-making*

5.4 *Open and accountable systems*

### **Policy Related**

G4.6 Risk Assessment and Management

G4.7 Internal Control

G4.8 Legislative Compliance

### **Financial**

The 2018/19 adopted Budget includes an allocation of \$20,000 in GL42169 to undertake the AR17R and implement any resulting recommendations. It is proposed that this amount is carried forward to the 2019/20 financial year and that the AR17R and FMR are undertaken concurrently during the first half of the financial year.

### **Legal and Statutory**

#### **Local Government (Audit) Regulations 1996**

17. *CEO to review certain systems and procedures*

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*



- (a) risk management; and
  - (b) internal control; and
  - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

[Regulation 17 inserted: Gazette 8 Feb 2013 p. 868; amended: Gazette 26 Jun 2018 p. 2387.]

**Local Government (Financial Management) Regulations 1996**

**5. CEO’s duties as to financial management**

- (1) Efficient systems and procedures are to be established by the CEO of a local government —
- (a) for the proper collection of all money owing to the local government; and
  - (b) for the safe custody and security of all money collected or held by the local government; and
  - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
  - (d) to ensure proper accounting for municipal or trust —
    - (i) revenue received or receivable; and
    - (ii) expenses paid or payable; and
    - (iii) assets and liabilities;
 and
  - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and
  - (f) for the maintenance of payroll, stock control and costing records; and
  - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.
- (2) The CEO is to —
- (a) ensure that the resources of the local government are effectively and efficiently managed; and
  - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
  - (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

[Regulation 5 amended: Gazette 31 Mar 2005 p. 1047 and 1053; 26 Jun 2018 p. 2388.]

**Risk Related**

Should Council choose not to accept the officer recommendation, and the AR17R is undertaken this year and the FMR in 2020, the following risks have been identified;

Risk	Type	Rating
------	------	--------

The value for money benefit is diminished by completing the two processes independently of each other	Financial	Moderate (8)
The relevance of the findings could be diminished due to the time lag before the Major Strategic Review	Reputational	Moderate (6)
Undertaking the two reviews separately places additional workload burden on officers	Service Interruption	Moderate (9)

The officer recommendation aims to mitigate the above risks.

### Workforce

Officers will undertake a Request for Quotation process to engage a suitably experienced and qualified consultancy to complete the reviews. It is envisaged that there will be some additional work to plan for and implement the recommendations of the reviews.

### VOTING REQUIREMENTS

**Absolute Majority: No**

#### COMMITTEE RECOMMENDATION

**Moved: Cr Kevin Trent**

**Seconded: Cr Denese Smythe**

**That the Committee recommends that Council:**

**1. Notes;**

- (a) that, due to an amendment to the regulations in June 2018, this review is now required to be undertaken every three years and is therefore due in 2019/2020;
- (b) that a review in accordance with regulation 5 of the Local Government (Financial Management) Regulations 1996 is also due in 2019/2020;
- (c) that the Shire is required to undertake a Major Strategic Review in 2019/2020 in accordance with the Integrated Planning and Reporting Framework; and
- (d) that officers are currently undertaking a comprehensive Procurement Review with recommendations for improvements and an action plan to be presented to Council when this is complete.

**2. Resolves to undertake the next Audit regulation 17 review in the 2019/20 financial year concurrently with the Financial Management regulation 5 review.**

**3. Requests the Chief Executive Officer to include an allocation for the above reviews in the 2019/20 budget process for Council's consideration.**

**CARRIED: 6/0**

### 7.3 COMPLIANCE AUDIT RETURN 2018

<b>File Number:</b>	<b>FI.FRP.5</b>
<b>Author:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Authoriser:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>N/A</b>
<b>Appendices:</b>	<b>1. Compliance Audit Return 2018</b>

#### NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

#### PURPOSE OF REPORT

This report presents the Compliance Audit Return 2018 for the Audit Committee's consideration and recommendation to Council.

#### BACKGROUND

Western Australian local governments are required to complete a Compliance Audit Return (CAR) annually and submit it to the Department of Local Government and Communities (DLGC) in accordance with the requirements of the *Local Government (Audit) Regulations 1996*, in relation to activities undertaken by the local authority in the preceding calendar year.

The return is a checklist of a local government's compliance with the requirements of the *Local Government Act 1995* (the Act) and its Regulations as approved by the Minister. The 2018 CAR content focuses on areas considered high risk. It examines whether the Council has complied with each action listed on the return under the following activities:

- Commercial Enterprises by Local Governments (5 audit questions);
- Delegation of Power / Duty (13 audit questions);
- Disclosures of Interest (16 audit questions);
- Disposal of Property (2 audit questions);
- Finance (16 audit questions);
- Integrated Planning and Reporting (7 audit questions);
- Local Government Employees (5 audit questions);
- Official Conduct (6 audit questions); and
- Tenders for providing Goods and Services (25 audit questions).

The audit questions are specific in nature and often require a yes/no response. Officers have provided further comment where appropriate.

This Compliance Audit attached at Appendix 1 to this report covers the period 1 January to 31 December 2018.

## COMMENTS AND DETAILS

The completed 2018 CAR is required to be:

- Presented for review by the Audit Committee before being presented for consideration and adoption by Council; and
- Returned to the DLGC with a copy of the relevant Council minutes by 31 March 2019.

The Compliance Audit has been undertaken as an internal audit, sourcing evidence of compliance through the Shire's record keeping systems and where required, through additional information held within respective sections of the organisation.

A summary of areas reviewed as part of the 2018 CAR is provided below:

### Commercial Enterprises by Local Governments

Although not required under s3.59 of the Act, a business plan was presented to Council and advertised for the disposal of St Patrick's Convent Building. Given the controversial nature of the issue, officers prepared the business case in order to ensure transparency and community awareness of the options available.

### Delegation of Power / Duty

As required by the Local Government Act delegations are to be reviewed on an annual basis. The Delegations Manual was reviewed in December 2018.

There was one instance during the year where a tender (AS.TEN.62 Impounded Vehicles) was not awarded with CEO approval in accordance with DE1.15 Disposing of Property (Public Auction or Public Tender). Officers sought advice from the Department of Local Government, Sport and Cultural Industries and were advised to a) place a file note onto the tender file and tender register to support audit requirements; and b) refer to the matter in the 2018 CAR.

### Disclosures of Interest

There was one instance of non-compliance identified during the audit period where an elected member did not leave the room during consideration of a matter for which a proximity interest had been declared. The matter was reported to the Department of Local Government in accordance with s5.114 of the Act.

### Disposal of Property

This matter deals with s3.58 of the Act. The only disposals of property during the period were leases for the following properties all of which were exempt from advertising in accordance with Regulation 30 of the *Local Government (Functions and General) Regulations 1996*:

- Talbot Hall
- York Pony Club
- York Men's Shed
- York Croquet Club
- St John's Ambulance (part of the carpark at Peace Park)
- Western Power (land at Forrest Oval precinct)

### Finance

There were no non-compliances identified during the audit period.

### Integrated Planning and Reporting

The date of adoption of the Shire's Strategic Community Plan and Corporate Business Plan was provided along with the date of adoption of the Workforce Plan. The review of the SCP and CBP undertaken in November was noted.

Local Government Employees

It was noted that the CEO informed Council of his decision to appoint the Executive Manager Infrastructure and Development following a recruitment process that included advertising in accordance with the Act and Regulations. This was reported to Council in accordance with s5.37(2) of the Act at the June 2018 Ordinary Council Meeting.

Official Conduct

There were no non-compliances identified during the audit period.

Tenders for Providing Goods and Services

There were no non-compliances identified during the audit period. All tenders were undertaken in accordance with the Act and the *Local Government (Functions and General) Regulations 1996*. Officers note however, that an investigation into Tender 01-16/17 was undertaken and a report presented to the Audit Committee.

**OPTIONS**

The Committee could choose not to recommend acceptance of the CAR and request changes to be made to the documents prior to submission. However, the CAR is required to be presented to the Audit Committee

**IMPLICATIONS TO CONSIDER****Consultative**

Nil

**Strategic**

Strong and Effective Leadership

5.1 Effective and informed decision making

5.4 Open and accountable systems

**Policy Related**

G4.6 *Risk Assessment and Management*

G4.7 *Internal Control*

G4.8 *Legislative Compliance*

**Financial**

Nil

**Legal and Statutory*****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 subregulation (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.]*

### **Risk Related**

Compliance (High) - The requirement to lodge an adopted Compliance Audit Return with the Department of Local Government is a legislative obligation. Failure to do so exposes Shire officers and Councillors to significant risk. This report and its appendices mitigate this risk.

### **Workforce**

The Compliance Audit Return has been completed in-house within existing resources.

### **VOTING REQUIREMENTS**

**Absolute Majority: No**

#### **COMMITTEE RECOMMENDATION**

**Moved: Cr Denese Smythe**

**Seconded: Cr Jane Ferro**

**That the Audit Committee recommends that Council;**

- 1. Adopts the completed 2018 Compliance Audit Return, as attached to this report for certification by the Shire President and the Chief Executive Officer in accordance with Regulation 15(2) of the Local Government (Audit) Regulations 1996; and**
- 2. Requests the Chief Executive Officer to submit the 2018 Compliance Audit Return to the Departmental CEO of the Department of Local Government in accordance with Regulation 15(1) of the Local Government (Audit) Regulations 1996.**

**CARRIED: 6/0**

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



## York - Compliance Audit Return 2018

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

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 2018.	N/A	No major trading undertaking entered into.	Suzie Haslehurst
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 2018.	Yes	Disposal of St Patrick's Convent Building. Resolution numbers 170218 and 050618	Suzie Haslehurst
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 2018.	Yes	Disposal of St Patrick's Convent Building. Resolution numbers 170218 and 050618	Suzie Haslehurst
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 2018.	Yes		Suzie Haslehurst
5	s3.59(5)	Did the Council, during 2018, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	Yes		Suzie Haslehurst



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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

<b>Delegation of Power / Duty</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	No Committees with delegated authority	Suzie Haslehurst
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Suzie Haslehurst
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Suzie Haslehurst
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Suzie Haslehurst
5	s5.18	Has Council reviewed delegations to its committees in the 2017/2018 financial year.	N/A		Suzie Haslehurst
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.	Yes	Resolution number 101218	Suzie Haslehurst
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes	Resolution number 101218	Suzie Haslehurst
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes	Resolution number 101218	Suzie Haslehurst
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes	Resolution number 101218	Suzie Haslehurst
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes	Resolution number 101218	Suzie Haslehurst
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Suzie Haslehurst
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 2017/2018 financial year.	Yes	Reviewed December 2018	Suzie Haslehurst
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.	No	Summary of exercised delegations distributed on a monthly basis. On one occasion it was noted that AS.TEN.62 (03-1718) did not have CEO approval under DE1.15 Disposing of Property (Public Auction or Tender) to award the tender.	Suzie Haslehurst

<b>Disclosure of Interest</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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).	No	On one occasion, a member failed to leave the room during consideration of Item SY029-03/18.	Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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.	Yes		Suzie Haslehurst
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		Suzie Haslehurst
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2018.	Yes		Suzie Haslehurst
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2018.	Yes		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



No	Reference	Question	Response	Comments	Respondent
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		Suzie Haslehurst

**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	Six leases were approved by Council during the year - all were exempt in accordance with Regulation 30 of the Local Government (Functions and General) Regulations 1996.	Suzie Haslehurst
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		Suzie Haslehurst

**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	All elected members are members of the Audit Committee	Suzie Haslehurst
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	The Audit Committee has no delegated authority.	Suzie Haslehurst
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Suzie Haslehurst

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



No	Reference	Question	Response	Comments	Respondent
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.	N/A	Office of the Auditor General responsible for the audit	Suzie Haslehurst
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government within 30 days of completion of the audit.	Yes		Suzie Haslehurst
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government by 31 December 2018.	Yes		Suzie Haslehurst
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	No issues raised by the auditor	Suzie Haslehurst
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	No issues raised by the auditor	Suzie Haslehurst
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	No issues raised by the auditor	Suzie Haslehurst
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes		Suzie Haslehurst
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes		Suzie Haslehurst
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes		Suzie Haslehurst
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.	No		Suzie Haslehurst
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.	No		Suzie Haslehurst

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



No	Reference	Question	Response	Comments	Respondent
15	Audit Reg 17	Has the CEO reviewed the appropriateness and effectiveness of the local government's systems and procedures in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.	No	Reviewed in 2016/17. Next review due 2019/20.	Suzie Haslehurst
16	Audit Reg 17	If the CEO has not undertaken a review in accordance with regulation 17 of the Local Government (Audit) Regulations 1996, is a review proposed and when.	N/A	Last review was undertaken in 2017. In accordance with amended Regulation 17, next review to be undertaken in 2020.	Suzie Haslehurst



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
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<b>Integrated Planning and Reporting</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	27 June 2016	Suzie Haslehurst
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	26 February 2018	Suzie Haslehurst
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	27 June 2016	Suzie Haslehurst
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	26 February 2018	Suzie Haslehurst
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	No		Suzie Haslehurst
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	27 June 2016	Suzie Haslehurst
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	27 March 2017	Suzie Haslehurst

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
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<b>Local Government Employees</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
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	No recruitment during the audit period.	Suzie Haslehurst
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.	Yes		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes	June 2018. Resolution number 150618	Suzie Haslehurst



Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



<b>Official Conduct</b>					
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	The CEO is the Complaints Officer	Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst

<b>Tenders for Providing Goods and Services</b>					
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		Suzie Haslehurst
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		Suzie Haslehurst
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes		Suzie Haslehurst
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Suzie Haslehurst

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



No	Reference	Question	Response	Comments	Respondent
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		Suzie Haslehurst
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		Suzie Haslehurst
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.	Yes		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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.	N/A	No Expressions of Interest called during the audit period.	Suzie Haslehurst
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.	N/A		Suzie Haslehurst
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.	N/A		Suzie Haslehurst
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	The Shire does not have any panels of pre-qualified suppliers	Suzie Haslehurst
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		Suzie Haslehurst

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



No	Reference	Question	Response	Comments	Respondent
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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		Suzie Haslehurst
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	Policy F1.2 Procurement includes Clause 14 Regional Price Preference and was adopted 28 January 2016.	Suzie Haslehurst
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		Suzie Haslehurst
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	F1.2 Procurement	Suzie Haslehurst

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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

I certify this Compliance Audit return has been adopted by Council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor / President, York

\_\_\_\_\_  
Signed CEO, York

## 7.4 SHIRE OF YORK COMPLIANCE CALENDAR

<b>File Number:</b>	<b>OR.CMA.8</b>
<b>Author:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Authoriser:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>N/A</b>
<b>Appendices:</b>	<b>1. Shire of York Compliance Calendar - Combined</b>

### NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

### PURPOSE OF REPORT

This report presents a Compliance Calendar for consideration and recommendation to Council for adoption.

### BACKGROUND

Local governments are required to manage compliance in accordance with legislation and this is prescribed in the *Local Government (Audit) Regulations 1995* as follows:

#### **17. CEO to review certain systems and procedures**

*The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –*

- a) Risk management; and*
- b) Internal control; and*
- c) Legislative compliance*

Implementing a Compliance Calendar provides a systematic approach to managing compliance and was one of the actions suggested in the 2017 Audit Regulation Review undertaken by Moore Stephens. Officers have previously implemented an internal Calendar of compliance actions. However, the attached Compliance Calendar (Appendix 1) is based on the model template provided by WALGA which is now presented for the Audit Committee's consideration and recommendation to Council.

### COMMENTS AND DETAILS

The first part of the Compliance Calendar articulates on a month by month basis the compliance actions that are common to all local governments in accordance with the *Local Government Act 1995* (the Act). The following parts are areas where the dates may vary between local governments and include:

- Integrated planning and reporting;
- Local laws; and
- Administration matters.

It is proposed that the Calendar is reviewed by the Audit Committee annually and that other areas may be added to the Calendar on an on-going basis. These could include but may not be limited to;

- MOU's and contracts;
- Funding agreements and acquittals;
- Policy reviews;
- Informing Strategy reviews; and/or
- Internal Audits.

## **OPTIONS**

The Audit Committee could choose not to recommend adoption of the Compliance Calendar and request the CEO to implement the calendar as an internal procedure. However, given the Auditor-General is now responsible for the Shire's annual audit, officers propose that Council endorsement of the Calendar as a compliance tool would be beneficial.

The Audit Committee could request that further areas are added before presenting the Compliance Calendar to Council for adoption. Officers are keen to have at least the standard compliance requirements articulated and embedded across the organisation. It is proposed that an operating procedure is developed and implemented once the Compliance Calendar has been adopted.

Officers are proposing that the Compliance Calendar at attached at Appendix 1 is recommended to Council, noting that it will be reviewed annually.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

WA Local Government Association (WALGA)

Moore Stephens

### **Strategic**

- 5. Strong and Effective Leadership
- 5.4 Open and accountable systems

### **Policy Related**

G4.6 *Risk Assessment and Management*

G4.7 *Internal Control*

G4.8 *Legislative Compliance*

### **Financial**

Nil

### **Legal and Statutory**

#### ***Local Government (Audit) Regulations 1996***

#### ***17. CEO to review certain systems and procedures***

*The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to –*

- d) Risk management; and*
- e) Internal control; and*
- f) Legislative compliance*

**Risk Related**

The absence of an accepted and implemented Compliance Calendar could result in non-compliance with legislative requirements. This risk is considered moderate to high. The reputational risk resulting from non-compliance is considered moderate.

**Workforce**

The Compliance Calendar provides a useful tool for officers to ensure they are meeting compliance needs and should result in a more skilled and effective workforce.

**VOTING REQUIREMENTS**

**Absolute Majority: No**

**RECOMMENDATION**

That the Audit Committee recommends that Council adopts the Compliance Calendar attached at Appendix 1 to this report, noting that;

- a) the Calendar will be reviewed annually;
- b) more areas of compliance may be added during each review; and
- c) an operating procedure will be developed and implemented once the Calendar has been adopted.

**COMMITTEE RECOMMENDATION**

**Moved: Cr Denese Smythe**

**Seconded: Cr Kevin Trent**

**That the Audit Committee recommends that Council adopts the Compliance Calendar attached at Appendix 1 to this report, noting that;**

- a) the Calendar will be reviewed annually;
- b) more areas of compliance may be added during each review; and
- c) an operating procedure will be developed and implemented once the Calendar has been adopted.
- d) minor typographical amendments will be made to the final document.

***CARRIED: 6/0***



**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>January - Take Action</b>								
Jan	<b>Annual Report - Auditor Report to Department Executive Director</b> Copy of the Annual Financial Report is to be submitted to the DLGSCI Executive Director within 30 days of the receipt by the CEO of the Auditors Report.	Local Government Act 1995	FM.Reg.51(2)	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager	21/12/2018	DLGSC Smarthub	All documents now submitted electronically via Smarthub
Jan	<b>Annual Report - Auditor Report on Website</b> The Auditor Report must be published on the LG's official website within <b>14 days</b> after the Report has been provided to the Minister.	Local Government Act 1995	s.7.12A(5)		Annual	Finance Manager	21/12/2018	N13273	
Jan	<b>Annual Report - Local Public Notice</b> of the availability of the Annual Report to be given as soon as practicable after the report has been accepted by Council	Local Government Act 1995	s.5.55	DLGSC website - WA Local Government Accounting Manual	Annual	Executive Manager, Corporate & Community Services	21/12/2018	N13273	Public notice also provided in Community Matters Newspaper January edition.
Jan	<b>Annual Report - on Website</b> - CEO is to publish the annual report on the LG's website within <b>14 days</b> after the report has been accepted by Council.	Local Government Act 1995	s.5.55A	DLGSC website - WA Local Government Accounting Manual	Annual	Executive Manager, Corporate & Community Services	21/12/2018	N13273	
Jan	<b>Annual Electors' General Meeting - Local Public Notice</b> of AEGM - to be held once every financial year on a day selected by the LG but not more than <b>56 days</b> after the Annual Report has been adopted. DUE: <b>06/02/2019</b>	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual	Executive Manager, Corporate & Community Services	21/12/2018	N13273	Public notice also provided in Community Matters Newspaper January edition.
Jan	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Council & Executive Support Officer	Various	Personnel Files	Primary and Annual Returns are recorded to individual Personnel files.
Jan	<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Quarterly	Council & Executive Support Officer	Various	FI.FRP.7	Reviewed as part of Compliance Audit Return process.
Jan	<b>Designated Employees - Review</b> status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee.	Local Government Act 1995	s.5.74		Annual	Council & Executive Support Officer			To be completed
Jan	<b>Senior Employees - Review</b> status of employees who have been designated as Senior Employees under s.5.37. Provide report to Council to amend Senior Employee status.	Local Government Act 1995	5.36		Annual	Chief Executive Officer	1/6/2018	SY074-06/18	Report to Council to appoint new EMIDS
Jan	<b>Compliance Audit Return - Commence Audit</b> Commence the Compliance Audit Return as an internal audit. Due: <b>31 March</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual	Executive Manager, Corporate & Community Services			To Audit Committee on 05/03/2019
Jan	<b>Council / Committee Meeting Schedule</b> - At least once per year, give Local Public Notice of the meeting schedule for next 12 months	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Executive Manager, Corporate & Community Services	21/12/2018	N1234	Shire website 21 December 2018 Community Matters January 2019

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Jan	<b>Primary Returns</b> - New Elected Members - required to be lodged with CEO within <b>3 months</b> of making Declarations of Office <b>Due by: 27/01/2020</b>	Local Government Act 1995	s.5.75(1)	<b>WALGA Guideline - Primary and Annual Returns Management</b> <b>DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns</b>	Biennial <b>Next due 2020</b>	Council & Executive Support Officer		Personnel Files	
Jan	<b>Revaluation of Assets - Plant and Equipment - Commence Work</b> LG must revalue all assets within the Plant and Equipment Class by the expiry of each 5-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		4-yearly <b>Next Due: 30 June 2019</b>	Finance Manager			Now due five yearly due to change in Regulations
Jan	<b>Revaluation of Assets - Land, Buildings and Infrastructure - Commence Work</b> LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 5-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		4-yearly <b>Next Due: 30 June 2020</b>	Finance Manager			Now due five yearly due to change in Regulations
Jan	<b>Revaluation of Assets - All Other Classes of Assets - Commence Work</b> LG must revalue all other classes of assets (other than, Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 5-yearly interval after 30 June 2018	Local Government Act 1995	FM.Reg.17A(4)		4-yearly <b>Next Due: 30 June 2021</b>	Finance Manager			Now due five yearly due to change in Regulations
Jan	<b>Fines Enforcement - Designated Prosecuting Officers</b> Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes.	Fines, Penalties and Infringement Notices Enforcement Act 1994	s.13(2)		Annual following delegations review	Technical Services Officer			<i>Not yet completed.</i>

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>February - Take Action</b>								
Feb	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			For January and February
Feb	<b>Annual Electors' General Meeting</b> - Scheduled on: <b>06/02/2019</b> (not more than <b>56 days</b> after the Annual Report has been adopted).	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual	Executive Manager, Corporate & Community Services	6/2/2019	OCM 250219	Minutes to be adopted at OCM 250219
Feb	<b>Elected Members</b> - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Council & Executive Support Officer			To be completed
Feb	<b>Compliance Audit Return - Finalise Audit</b> Complete the Compliance Audit Return as an internal audit and prepare Council report for consideration via Audit Committee.	Local Government Act 1995	s.7.13(1)(i) Audit.Reg. 13, 14 and 15		Annual	Executive Manager, Corporate & Community Services	27/2/2019	Audit C'tee Agenda 05/03/19	To be presented to Audit Committee 05/03/19
Feb	<b>Authorised Persons - Review</b> Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued	Various		<b>WALGA Decision Making in Practice Toolkit - Part 3 Authorisations</b>	Annual	Administration & Governance Coordinator			To be undertaken and presented to Council in March / April. Awaiting guidelines to be released by WALGA.
Feb	<b>Policy Review - Purchasing Policy</b> Review Purchasing Policy to ensure policy controls for the purchasing function remain efficient and effective, supporting best value and compliance with the Act. Last completed: <b>16/10/2016</b> <b>Due by: 30/9/2019</b>	Local Government Act 1995	F&G.Reg.11A.	DLGSC website - WA Local Government Accounting Manual - Section 7 WALGA website - Employee Relation Services Template HR Policies WALGA website - Template Purchasing Policy • See also - WALGA Integrity in Procurement Self Audit Tool WALGA website - Template Transaction Card Policy and Guidelines <b>Recommended Practice</b> • Schedule regular policy reviews, no more than 4 years interval. • Frequency of each policy's review based upon a risk analysis. • Check for legislative compliance.	Triennial <b>Next Due: 2019</b>	Executive Manager Corporate & Community Services			To be reviewed a part of Procurement Review being undertaken with report expected to be submitted to Council in June 2019.
Feb	<b>Elected Member Training / Professional Development Policy - Review</b> Review Council Policy to ensure Elected Member protocols for applying for and accessing professional development are in place and that budgets are sufficient	n/a	n/a		Annual	CEO	26/2/2019	SY012-02/19	Submitted to February OCM.

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>March - Take Action</b>								
Mar	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Mar	<b>Emergency Services Levy - Option B Payment Due</b> <b>Due by: 21 March</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Finance Officer			
Mar	<b>Workforce Plan - Review</b> Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council <b>15/03/19</b>	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Executive Management Group			
Mar	<b>Policy Review - Payments to Employees Additional to Contract or Award</b> Includes benefits and payments additional to EBA or Contract conditions i.e. gym memberships, gifts in recognition of length of service or gifts on retirement or resignation. Does not include payments for redundancy or termination which are legislated or subject to contractual arrangements.	Local Government Act 1995	s.5.50		Annual	Executive Management Group			
Mar	<b>Corporate Business Plan - Review (Administrative)</b> Review Corporate Business Plan and prepare options for Council's consideration for inclusion on the Plan. Review should consider - actions, projects and priorities from informing strategies (Workforce Plan, Asset Mgt Plan, Long Term Financial Plan and other strategies) as well as the prioritising Major Capital Works. <b>22/03/19</b>	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Executive Management Group			
Mar	<b>Asset Management Plan - Review</b> Update the Asset Management Plan to include outcomes of the Corporate Business Plan Review and report with recommendations to Council <b>29/03/19</b>	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Executive Management Group			
Mar	<b>Annual Budget - Fees and Charges - Review</b> In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure: • Fees / Charges are set for a proper purpose - s.6.16(2) • The amount of each Fee or Charge has been set in accordance with s.6.17 • Fees and Charges to be imposed by the LG under other written laws are included and separately identified as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law. <b>29/03/19</b>	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual	All Staff			



**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	<b>Compliance Audit Return - Report to Audit Committee</b> Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. <b>Note</b> - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by <b>31 March</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Executive Manager, Corporate & Community Services			
Mar	<b>Compliance Audit Return - Report to DLGSCI</b> Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI <b>DUE: 31 March</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	Executive Manager, Corporate & Community Services			
	<b>Annual Budget - Review</b> Between <b>1 January</b> and <b>31 March</b> in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review <b>DUE: 31 March</b>	Local Government Act 1995	FM Reg.33A(1) (2A) (2) (3)	DLGSCI website - WA Local Government Accounting Manual Shire Procedures - Financial and Costing Reviews	Annual	Finance Manager			
	<b>Annual Budget - Copy of Review to DLGSCI</b> Executive Director within <b>30 days</b> after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption.	Local Government Act 1995	FM.Reg.33A(4)	DLGSCI website - WA Local Government Accounting Manual	Annual	Finance Manager			
Mar	<b>Annual Report - Auditor Report to Minister</b> LG must give a copy of the Auditor's Report and the Council Report / Minutes dealing with the Auditor's Report to the Minister for Local Government within <b>3 months</b> after it has been received by the LG.	Local Government Act 1995	s.7.12A(4)		Annual	Finance Manager			
Mar	<b>Annual Elector's General Meeting - Minutes / Decision to Council</b> , either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33		Annual	Council & Executive Support Officer			
Mar	<b>Audit - Council Minutes re Auditor's Report</b> Provide a copy of the Council report / minutes, detailing Council's consideration and resolutions regarding the Auditor's Report to the Minister within <b>3 months</b> after the audit report is received by the Council.	Local Government Act 1995	s.7.12A(4)(b)		Annual or as required	Finance Manager			
Mar	<b>Audit - Audit Report Published on Website</b> CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. <b>Note</b> - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes.	Local Government Act 1995	s.7.12A (5)		Annual or as required	Executive Manager, Corporate & Community Services			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Mar	<b>Audit - Audit Report Action Plan</b> Prepare an Audit Report Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan Progress Report to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required	Finance Manager			
Mar	<b>Rate Exempted Properties - Review</b> In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Local Government Act 1995	s.6.26(20)		Annual	Finance Officer - Rates & Sundry Debtors			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>April - Take Action</b>								
Apr	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Apr	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within <b>3 months</b> of the person's start day	Local Government Act 1995	s.5.75	<b>WALGA Guideline - Primary and Annual Returns Management</b> DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Council & Executive Support Officer			
Apr	<b>Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register</b> - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	<b>WALGA Template Enrolment Eligibility Claims Register</b>	Biannual (Apr & Nov)	Finance Officer - Rates & Sundry Debtors			
Apr	<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least <b>5 years</b> after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Quarterly	Council & Executive Support Officer			
Apr	<b>Audit - Compliance Audit Return Action Plan</b> Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return. Provide Compliance Audit Return Action Plan to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required	Executive Manager, Corporate & Community Services			
Apr	<b>Public Access to Information - Audit</b> Check LG website, Library and LG office to ensure all information listed in s.5.94 and Admin. Reg.29 is publicly accessible (see s.5.96 too) and that customer service staff are trained to provide access accordingly. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B	Local Government Act 1995	s.5.94 Admin. Reg.29 s.5.95 s.5.96 Admin. Regs 29A and 29B	<b>WALGA Guideline - Schedule of Public Information Access</b>	Annual	Administration & Governance Coordinator			
Apr	<b>Corporate Business Plan - Review (Council Workshop)</b> Schedule a workshop with Council Members and Executive staff to review options and priorities (including the Capital Works Plan) and to finalise the Corporate Business Plan for recommendation to Council. <b>08/04/19</b>	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Executive Manager, Corporate & Community Services			



**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>May - Take Action</b>								
May	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
May	<b>FACR Reporting</b> Submit FACR report for previous quarter to Council via Audit Committee			Shire Procedures - Financial and Costing Reviews	Quarterly	Finance Manager			
May	<b>Elected Members - Review Meeting Attendance Register</b> - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Council & Executive Support Officer			
May	<b>Long Term Financial Plan - Review</b> Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Finance Manager			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

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	<b>June - Take Action</b>								
Jun	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Jun	<b>Emergency Services Levy - Option B Payment Due</b> <b>Due by: 21 June</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL Manual of Operating Procedures	Quarterly	Finance Officer - Creditors			
June	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within <b>3 months</b> of the person's start day	Local Government Act 1995	s.5.75	<b>WALGA Guideline - Primary and Annual Returns Management</b> DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Council & Executive Support Officer			
Jun	<b>Decision Objection and Review Rights - Internal Audit</b> Review the LG's template permits, licences, notices and approval letters issued under the Act and Local Laws to ensure they include advice to the recipient of their objection and review rights.	Local Government Act 1995	s.9.4		Annual	Administration & Governance Coordinator			
Jun	<b>FOI Annual Statistical Data</b> - Response to Information Commissioner <b>Due by: 30 June</b>	Freedom of Information Act 1992	s.111(3)		Annual	Administration & Governance Coordinator			
Jun	<b>Appoint Bush Fire Control Officers</b> - Review appointments and update if necessary	Bush Fires Act 1954	s.38		Annual	Community Emergency Services Manager			
Jun	<b>Financial Reporting - Material Variances</b> Each Financial Year, a LG is to adopt a percentage or value, calculated in accordance with AAS, to be used in statements of financial activity for reporting material variances. (adopt and apply in the following Financial Year)	Local Government Act 1995	s.34(5)		Annual	Finance Manager			
Jun	<b>Elections - Council Report</b> required determine if Electoral Commission will conduct the Election. Electoral Commission agreement to conduct the election required by: (80th day) <b>31/07/2019</b>	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Jun	<b>Integrated Reporting - CBP</b> Include a report on capital and operating projects as aprt of the FACR process.	Local Government Act 1995		Framework adopted by Council resolution 171218	Six monthly	Executive Manager, Corporate & Community Services			
Jun	<b>Revaluation of Assets - Plant and Equipment</b> LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		4-yearly <b>Next Due: 30 June 2019</b>	Finance Manager			
Jun	<b>Revaluation of Assets - Land, Buildings and Infrastructure</b> LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 3-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		4-yearly <b>Next Due: 30 June 2020</b>	Finance Manager			
Jun	<b>Revaluation of Assets - All Other Classes of Assets</b> LG must revalue all other classes of assets (other than, Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 3-yearly interval after 30 June 2018	Local Government Act 1995	FM.Reg.17A(4)		4-yearly <b>Next Due: 30 June 2021</b>	Finance Manager			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
June	<b>Corporate Business Plan - Review (Council Adoption) Due by: 30 June</b> Council to adopt by absolute majority. Amended Corporate Business Plan informs the preparation of the budget.	Local Government Act 1995	s.5.56 Admin.Reg.19DA	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	Annual	Executive Manager, Corporate & Community Services			
June	<b>Annual Budget - Fees and Charges Schedule</b> In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget. Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations. In any case, the Schedule of Fees and Charges <b>must</b> be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.	Local Government Act 1995	s.6.16 s.6.17 s.6.18	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
June	<b>Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges</b> Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least <b>14 days</b> before the day on which the resolution is to take effect: • in the Government Gazette and • in a newspaper circulating generally throughout the LG's District <b>Due by: dd/mm/yyyy</b>	Health (Miscellaneous Provisions) Act 1911	s.344C		Annual	Finance Manager			
June	<b>Annual Budget - Rate Setting Statement</b> In preparation for the Annual Budget, a preliminary Council report <b>may</b> be provided detailing the Rates Setting Statement. Early Council consideration enables: • consideration of public submissions on Differential Rates - see. s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. In any case, the Rate Setting Statement <b>must</b> be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority: • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges • impose a discount	Local Government Act 1995	s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46 FM.Regs. r.22(1)(d) (2) r.26 r.33(1)(c) r.52	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
June	<b>Annual Budget - Borrowings - Changes or New</b> In preparation for the Annual Budget, the preliminary Council report <b>may</b> be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables • detailed review outside of the Budget adoption • any changes proposed are then included in the Budget calculations. In any case, Borrowings <b>must</b> be included in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.	Local Government Act 1995	s.6.20 s.6.21	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
June	<b>Annual Budget - Setting Elected Member Fees, Payments and Reimbursements</b> Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.	Local Government Act 1995	Part 5, Div.8 Admin. Regs. Part 8	<b>Salaries and Allowances Tribunal</b> website - Determination for Local Government	Annual	Finance Manager			
June	<b>Annual Budget - Reserve Accounts - Changes or New</b> Council decision, by absolute majority, if Annual Budget proposes: • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose	Local Government Act 1995	s.6.11	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
June	<b>Annual Budget - Setting Interest Rate for Money Owed</b> Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than <b>35 days</b> . May be by separate report or included in Annual Budget report with separate recommendation.	Local Government Act 1995	s.6.14 FM.Reg.19A and 19B	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
June	<b>Annual Budget - Adoption</b> During period <b>1 June to 31 August</b> , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year. Annual budget content to comply with FM.Reg.22.	Local Government Act 1995	s.6.2(1) FM.Reg.22	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
June	<b>Annual Budget - Copy of Annual Budget as adopted to DLGSCI Executive Director within 30 days</b> of the Budget adoption, plus a copy of the Council Report / Minutes relevant to the budget adoption.	Local Government Act 1995	FM Reg.33.	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
June	<b>Annual Budget - Website</b> Publish the Annual Budget on the LG website.	n/a	n/a		Annual	Finance Manager			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
<b>Heritage Inventory - Review</b> LG must compile and maintain a Heritage Inventory, which must be reviewed every 4 years and a copy provided to the Heritage Council. Last completed: dd/mm/yyyy <b>Due by: 30/06/2019</b>	Heritage of Western Australia Act 1990	s.45(2)(b), (3)	<b>State Heritage Office Website - Basic Principles for Local Government Inventories</b> <b>State Heritage Office Website - Criteria for the Assessment of Local Heritage Places and Areas</b>	4-yearly <b>Next Due: 2019</b>	Senior Planner			



**SHIRE OF YORK COMPLIANCE CALENDAR**

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	<b>July - Take Action</b>								
Jul	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Jul	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	<b>WALGA Guideline - Primary and Annual Returns Management</b> DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Council & Executive Support Officer			
Jul	<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Quarterly	Council & Executive Support Officer			
Jul	<b>Emergency Services Levy - Year End ESL Reconciliation Lodgement and Aged Debtor Report Due by: 31 July</b>	DFES - ESL Manual of Operating Procedures	Clause. 5.13.5	DFES - ESL Manual of Operating Procedures	Annual <b>Due: 31 July</b>	Finance Officer - Rates & Sundry Debtors			
Jul	<b>Annual Returns</b> - Request Elected Members and Designated Employees to provide an Annual Return by no later than <b>31 August</b> . CEO's Annual Return must be lodged with the President / Mayor	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial <b>Next due 2019</b>	Council & Executive Support Officer			
Jul	<b>Elections</b> - Electoral Commission agreement to conduct the election required by: (80th day) <b>31/07/2019</b>	Local Government Act 1995	s.4.20(2)(3)(4) s.4.61(2)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Jul	<b>Annual Budget</b> - During period <b>1 June to 31 August</b> , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Local Government Act 1995	s.6.2(1)	DLGSC WA Local Government Accounting Manual	Annual <b>Due by: 31 August</b>	Finance Manager			
July	<b>CEO Performance Review</b> - Schedule Council Meeting/s to undertake the CEO's performance review in accordance with the CEO's contract	Local Government Act 1995	s.5.38		Annual	Chief Executive Officer and Council			

**SHIRE OF YORK COMPLIANCE CALENDAR**

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	<b>August - Take Action</b>								
Aug	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Aug	<b>Elected Members - Review Meeting Attendance Register</b> - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted - refer concerns to the CEO	Local Government Act 1995	s.2.25		Quarterly	Council & Executive Support Officer			
Aug	<b>Elections - Statewide Public Notice Enrolment Eligibility Claims</b> - CEO to give notice of the closing date and time for elector enrolments. (to be given 70th to 56th days) <b>10/08/2019 to 24/08/2019</b>	Local Government Act 1995	s.4.39(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Aug	<b>Elections - DUE NOW</b> for CEO to advise Electoral Commissioner of the need to prepare an updated residents roll <b>24/08/2019</b>	Local Government Act 1995	s.4.40(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Aug	<b>Elections - Statewide Public Notice Call for Nominations</b> - from 56 days and no later than 45th day before Election Day. <b>24/08/2019 to 04/09/2019</b>	Local Government Act 1995	s.4.47(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Aug	<b>Elections - Close of Rolls</b> at 5pm on <b>30/08/2019</b> . Enrolment eligibility claims received by 5pm can continue to be processed with a decision on eligibility required by <b>XXX</b>	Local Government Act 1995	s.4.39(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Finance Officer - Rates & Sundry Debtors			
Aug	<b>Annual Returns</b> - Elected Members and Designated Employees to provide an Annual Return by no later than <b>31 August</b> CEO's Annual Return must be lodged with the President / Mayor.	Local Government Act 1995	s.5.76(1)	DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial <b>Next due 2019</b>	Council & Executive Support Officer			
Aug	<b>Annual Budget</b> - During period <b>1 June to 31 August</b> , Local Government is to prepare and adopt, by absolute majority, an Annual Budget for the next financial year.	Local Government Act 1995	s.6.2(1)	DLGSC WA Local Government Accounting Manual	Annual <b>Due by: 31 August</b>	Finance Manager			



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	<b>September - Take Action</b>								
Sep	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Sep	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Council & Executive Support Officer			
Sep	<b>Emergency Services Levy - Option B Payment Due</b> <b>Due by: 21 September</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES - ESL Manual of Operating Procedures	Quarterly	Finance Officer - Creditors			
	<b>Elections - Candidate Information Session</b> Coordinate and promote a candidate information session - consider participation in WALGA Webinars.	n/a	n/a	WALGA Webinar Prospective Elected Members	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Sep	<b>Elections - Statewide Public Notice Call for Nominations</b> - no later than 45th day before Election Day - <b>Due By: 04/09/2019</b>	Local Government Act 1995	s.4.47(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Sep	<b>Elections - Nominations Open 05/09/2019</b> - First day for candidates to lodge completed nomination papers with the returning officer. Nominations are open for eight days	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Sep	<b>Elections - Nominations Close</b> at 4pm on <b>Due By: 12/09/2019</b>	Local Government Act 1995	s.4.49(a)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Sep	<b>Elections - Declarations of Office</b> for new Elected Members <u>elected unopposed</u> (due 2 months from declaration of result - close of nominations) <b>Due By: 12/11/2019</b>	Local Government Act 1995	s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Returning Officer			
Sep	<b>Elections - Candidate / Donor Gift Disclosures</b> - CEO written advice to Candidates of Elections Gift Disclosure obligations.	Local Government Act 1995	s.4.59 Elections Regs Part 5A Form 9A		Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Sep	<b>Elections - Residents Roll</b> to be prepared by Electoral Commissioner <b>Due By: 13/09/2019</b>	Local Government Act 1995	s.4.40(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Finance Officer - Rates & Sundry Debtors			
Sep	<b>Elections - Owners and Occupiers Roll</b> to be prepared and certified by CEO <b>Due By: 13/09/2019</b>	Local Government Act 1995	s.4.41(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Finance Officer - Rates & Sundry Debtors			
Sep	<b>Elections - Statewide Public Notice of Election Day</b> by Returning Officer - between 36th and 19th day before Election Day - <b>13/09/2019 to 30/09/2019</b>	Local Government Act 1995	s.4.64(1)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Sep	<b>Elections - Consolidated Roll</b> (Resident / Owners and Occupiers) at Returning Officer's discretion, to be completed by (22nd day before Election Day) <b>Due By: 27/09/2019</b>	Local Government Act 1995	s.4.38(1) Elections Reg.18	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Finance Officer - Rates & Sundry Debtors			

**SHIRE OF YORK COMPLIANCE CALENDAR**

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Sep	<b>Elections - Supply of Rolls</b> - CEO to provide Returning Officer with sufficient rolls and copies to be provided free of charge to candidates and Elected Members who ask	Local Government Act 1995	s.4.42		Biennial <b>Next due 2019</b>	Finance Officer - Rates & Sundry Debtors			
Sep	<b>FACR Reporting</b> Submit FACR report for previous quarter to Council via Audit Committee			Shire Procedures - Financial and Costing Reviews	Quarterly	Finance Manager			
Sep	<b>Integrated Reporting - CSP</b> Review levels of service and financial ratios at least annually as part of the Annual Report Last reviewed (OCM decision date): <b>27/06/2016</b> <b>Next Due by: 31/12/2019</b>	Local Government Act 1995		Framework adopted by Council resolution 171218 - As part of Annual Report	Annually	Executive Manager, Corporate & Community Services			
Sep	<b>Annual Report - Commence</b> preparation of Annual Report Due: <b>30/09/2019</b>	Local Government Act 1995	s.5.53 s.5.54 Admin. Regs. 19BA, 19B, 19CA	DLGSC website - WA Local Government Accounting Manual	Annual	Executive Support Officer			
Sep	<b>Annual Report - Disability Access and Inclusion Plan</b> - LG must include in its Annual Report about the implementation of the DAIP.	Disability Service act 1993	s.29 Reg 8.	Dept. of Community Services - Disability Services - Website - Local Government Resource Manual	Annual	Executive Manager, Corporate & Community Services			
Sep	<b>Annual Report - Record Keeping Statement</b> The Annual report is to include a section addressing - efficiency and effectiveness of record keeping systems, record keeping training program, efficiency and effectiveness of training, employee induction for record keeping	State Records Act 2000	Principles and Standards 2002 - Principle 6		Annual	Administration & Governance Coordinator			
Sep	<b>Annual Financial Report</b> - Prepare and submit to the Auditor. Content of Annual Report to comply with FM.Reg.36(2). Due: <b>30/09/2019</b>	Local Government Act 1995	s.6.4 FM.Reg.36	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
Sep	<b>Information Statement</b> LG must publish an up-to-date <i>Information Statement</i> , reviewed within every 12-months Last completed: <b>22/10/2018</b> <b>Due by: 30/09/2019</b>	Freedom of Information Act 1992	s.96		Annual	Records Officer			
Sep	<b>Information Statement &amp; Internal Manuals - Publicly Available</b> LG must cause copies of the most up-to-date Information Statement and internal manuals to be made available for public inspection (deleting any exempt matter from those copies).	Freedom of Information Act 1992	s.97		Annual	Administration & Governance Coordinator			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>October - Take Action</b>								
	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly	Finance Manager			
Oct	<b>Annual Review of Employee Performance</b> - Undertake an audit to ensure each employee (including CEO and senior employees) who has been employed for more than 1 year, has been reviewed at least once in relation to every year of employment	Local Government Act 1995	s.5.38		Annual	Managers and Supervisors			
Oct	<b>Elections</b> - Declarations of Office for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result) <b>Due By: 19/12/2019</b>	Local Government Act 1995	s.2.29	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Council & Executive Support Officer			Set date for prior to October Council Meeting
Oct	<b>Elections - Close of Absent Voting / Postal Voting Applications</b> for 'in-person' elections (4th day before Election Day) <b>Due By: 15/10/2019</b>	Local Government Act 1995	s.4.68(1)(c) Elections Reg.37(3)(4)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Oct	<b>Elections - Close of Early Voting</b> 4.00pm <b>Due By: 18/10/2019</b> for 'in-person' elections.	Local Government Act 1995	s.4.71(1)(3) Elections Reg.59(2)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Oct	<b>Election Day - Close of Poll</b> 6.00pm <b>Due By: 19/10/2019</b>	Local Government Act 1995	s.4.7 s.4.68(1)(e)	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Oct	<b>Elections - Result declared and published</b> as Local Public Notice by Returning Officer as soon as practicable	Local Government Act 1995	s.4.77 Elections Reg.80	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Returning Officer / Admin & Governance Coordinator			
Oct	<b>Elections - Report to Minister</b> (by 14th day after election) <b>Due by: 02/11/2019</b>	Local Government Act 1995	s.4.79 Elections Reg.81	DLGSC Elections Timetable DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Returning Officer			
Oct	<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Quarterly	Council & Executive Support Officer			
Oct	<b>Primary Returns</b> - Request new Elected Members - required to be lodged with CEO within <b>3 months</b> of making Declarations of Office <b>31/10/2019</b>	Local Government Act 1995	s.5.75(1)	<b>WALGA Guideline - Primary and Annual Returns Management</b> DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Biennial <b>Next due 2019</b>	Council & Executive Support Officer			
Oct	<b>Elections - Election Papers</b> collected and secured in one or more parcels by Returning Officer	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC Returning Officer Manual	Biennial <b>Next due 2019</b>	Returning Officer			

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Oct	<b>Elections - Destruction of Election Papers</b> - parcels which are more than 4 years old may be destroyed, supervised by CEO and witnessed by at least 2 employees OR to secure paper destruction company	Local Government Act 1995	s.4.84(a) Elections Reg.82	DLGSC website - Returning Officer Manual	Biennial <b>Next due 2019</b>	Administration & Governance Coordinator			
Oct	<b>Election of Shire President / Mayor, Deputy President / Mayor</b> - elected from amongst the Councillors - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.2.11(1)(b) Schedule 2.3,Div.1		Biennial <b>Next due 2019</b>	Chief Executive Officer			
Oct	<b>CEO Authority to Speak on behalf of the LG</b> - if new Shire President / Mayor is elected, seek / obtain written authority from Shire President for CEO to speak on behalf of the Local Government.	Local Government Act 1995	s.5.41(f)		Biennial <b>Next due 2019</b>	Chief Executive Officer			
Oct	<b>Establishment of Audit Committee</b> - following Elections, Council must establish an Audit Committee with membership of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.7.1A s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial <b>Next due 2019</b>	Executive Manager, Corporate & Community Services			
Oct	<b>Establishment of Committees</b> - following Elections, Council may establish committees (other than Audit) of 3 or more persons, by Absolute Majority, and appoint committee members and deputies. Each Elected Member is entitled to be a member of at least one committee.	Local Government Act 1995	s.5.8 s.5.9 s.5.10 s.5.11A s.5.11		Biennial <b>Next due 2019</b>	Executive Manager, Corporate & Community Services			
Oct	<b>Establishment of Committees</b> - Each committee has been established with a Terms of Reference, that details the purpose of the Committee and the scope of matters that the Committee will deal with.	Local Government Act 1995	s.5.8		Biennial <b>Next due 2019</b>	Executive Manager, Corporate & Community Services			
Oct	<b>Election of Committee Presiding Members and deputies</b> - conducted in accordance with Schedule 2.3, Div.1	Local Government Act 1995	s.5.12 Schedule 2.3, Div.1		Biennial <b>Next due 2019</b>	Executive Manager, Corporate & Community Services			
Oct	<b>Election Papers</b> - election of Shire President / Mayor, Deputy President / Mayor and Committee Presiding Members and deputies - Election Papers collected and secured in parcels	Local Government Act 1995	s.4.84(a) Elections Reg.82		Biennial <b>Next due 2019</b>	Council & Executive Support Officer			
Oct	Appointment of Elected Members to External Bodies -				Biennial <b>Next due 2019</b>	Executive Manager, Corporate & Community Services			



**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

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Oct	<b>Elected Member Induction</b> - Provide an induction for newly elected Councillors.	n/a	n/a	WALGA website - Webinar Introduction to the Local Government Act for Elected Members WALGA website - Webinar Communications for Elected Members WALGA website - Webinar Chairing of Meetings WALGA website - Webinar Decision Making in Practice - Delegations WALGA website - Webinar Local Government Gift Declaration DLGSC website - Operational Guideline No.4 Elected Member Induction State Records Office website - Elected Member Record Keeping Information Sheet	Biennial Next due 2019	Chief Executive Officer			

**SHIRE OF YORK COMPLIANCE CALENDAR**

Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>November - Take Action</b>								
Nov	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC website - WA Local Government Accounting Manual	Monthly	Finance Manager			
Nov	<b>FACR Reporting</b> Submit FACR report for previous quarter to Council via Audit Committee			Shire Procedures - Financial and Costing Reviews	Quarterly	Finance Manager			
Nov	<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day	Local Government Act 1995	s.5.75	WALGA Guideline - Primary and Annual Returns Management DLGSC website - Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly	Council & Executive Support Officer			
Nov	<b>Elected Members</b> - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly	Council & Executive Support Officer			
Nov	<b>Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register</b> - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired)	Local Government Act 1995	s.4.35 Elections Regs.14 and 15 Form 6 and 7	WALGA website - Template Enrolment Eligibility Claims Register	Biannual (Apr & Nov)	Finance Officer - Rates & Sundry Debtors			
Nov	<b>Policy Review - Code of Conduct</b> Following each Election - provide Council report to enable the 'new' Council to review and adopt the Code of Conduct.	Local Government Act 1995	s.5.103 s.5.104 Admin Regs. Part 9 Rules of Conduct Regs.	WALGA website - Model Code of Conduct <b>Recommended Practice</b> • Review the Code following each Election cycle to ensure new (and old) Elected Members understand requirements.	Biennial <b>Next Due 2019</b>	Executive Manager, Corporate & Community Services			
Nov	<b>Elections - Declarations of Office</b> for new Elected Members <u>elected unopposed</u> (due 2 months from declaration of result at close of nominations) <b>Due by: 12/11/2019</b>	Local Government Act 1995	s.2.29	DLGSC website - Elections Timetable DLGSC website - Returning Officer Manual	Biennial <b>Next due 2019</b>	Returning Officer			
Nov	<b>Authorisations to Incur Liabilities - Review</b> Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Biennially following Council elections	Executive Manager Corporate & Community Services			
Nov	<b>Policy Manual - Review</b> Undertake a review of all Council Policies and provide report / reports to Council to, as necessary, amend policies or delete redundant policies	Local Government Act 1995	s.2.7(2)(b)		Biennially following Council elections	Executive Manager Corporate & Community Services			
Nov	<b>Authorisations to Incur Liabilities - Review</b> Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Biennially following Council elections	Executive Manager Corporate & Community Services			

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Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>December - Take Action</b>								
Dec	<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC website - WA Local Government Accounting Manual	Monthly	Finance Manager			
Dec	<b>Emergency Services Levy - Option B Payment Due</b> <b>Due by: 21 December</b> and ESL Assessment Profile Return Form A	DFES - ESL Manual of Operating Procedures		DFES -ESL website - Manual of Operating Procedures	Quarterly	Finance Officer - Creditors			
Dec	<b>Council / Committee Meeting Schedule</b> - At least once per year, determine meeting schedule for next 12 months (see January - and give Local Public Notice)	Local Government Act 1995	s.5.25(1)(g) Admin.Reg.12		Annual	Administration & Governance Coordinator			
Dec	<b>Elections - Declarations of Office</b> for new Elected Members, Shire President / Mayor and Deputy Shire President / Mayor sworn in following Election Day (2 months from declaration of result) <b>19/12/2019</b>	Local Government Act 1995	s.2.29	DLGSC website - Elections Timetable DLGSC website - Returning Officer Manual	Biennial <b>Next due 2019</b>	Council & Executive Support Officer			
Dec	<b>Master Compliance Calendar - Review</b> Review the Master Compliance Calendar content and consult with the LGs CEO, Executive and key employees to identify any additional Compliance Actions for inclusion in the next year's Master Compliance Calendar.	n/a	n/a		Annual	Executive Manager, Corporate & Community Services			
Dec	<b>Integrated Reporting - CBP</b> Include a report on capital and operating projects as part of the FACR process.	Local Government Act 1995		Framework adopted by Council resolution 171218	Quarterly	Executive Manager, Corporate & Community Services			
Dec	<b>FACR Reporting</b> Submit FACR report for previous quarter to Council via Audit Committee			Shire Procedures - Financial and Costing Reviews	Quarterly	Finance Manager			
Dec	<b>Delegation Register Review</b> - Delegations are to be reviewed by the delegator at least once every financial year Last Reviewed: 17/12/2018 <b>Next Due: 16/12/2019</b>	Local Government Act 1995	s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B	WALGA website - Decision Making in Practice Toolkit Part 2 Delegations WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations	Annual	Executive Manager Corporate & Community Services			
Dec	<b>Primary and Annual Returns Register</b> - Update Register with new Delegates following completion of the Delegation Register Review and initiate requests for Primary Returns from new Delegates	Local Government Act 1995	s.5.75	WALGA Guideline - Primary and Annual Returns Management	Annual	Council and Executive Support Officer			



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Last Reviewed - February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
Dec	<b>Financial Interests Register -</b> Following completion of the Delegation Register Review, review the Register and remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (i.e. no longer have delegated authority). Returns that are removed are to be kept by the CEO as LG Records for a period of at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)	DLGSC website - Operational Guideline No.1 Disclosure of Interest Affecting Impartiality DLGSC website - Operational Guideline No.20 Disclosure of Financial Interests at Meetings DLGSC website - Operational Guideline No.21 Disclosure of Financial Interests In Returns	Annual	Council and Executive Support Officer			
Dec	<b>Annual Report - Accepted</b> , by Absolute Majority, by no later than <b>31st December</b>	Local Government Act 1995	s.5.53 s.5.54	DLGSCI website - WA Local Government Accounting Manual	Annual	Executive Manager, Corporate & Community Services			
Dec	<b>Annual Financial Report - Audit by 31 December</b> An auditor is required to examine the accounts and annual financial report and provide a report by 31 December	Local Government Act 1995	s.7.9 s.7.12AB	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
Dec	<b>Audit - Auditor's Report Copies provided</b> Copy of the Audit report to be provided to the President / Mayor, CEO and the Minister within 30 days of completing the audit.	Local Government Act 1995	s.7.9 Audit.Reg.10(1)		Annual	Finance Manager			
Dec	<b>Annual Financial Report - Auditor Report</b> Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised	Local Government Act 1995	s.7.12AD	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			
Dec	<b>Annual Report - Auditor Report CEO Certified</b> After the annual financial statements have been audited, the CEO is to sign and append to the auditors report a declaration (Form 1).	Local Government Act 1995	Fin.Mgt.Reg.51(1)	DLGSC website - WA Local Government Accounting Manual	Annual	Finance Manager			

**Integrated Planning & Reporting**

Last updated February 2019

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
<p><b>Integrated Planning and Reporting</b></p> <p>Schedule the following three Compliance Actions into the Compliance Calendar in the month that the Review is 'due by'.</p>								
<p><b>Strategic Community Plan - Review</b></p> <p>Review completed after community consultation, and adopted by Council, by absolute majority, at least once every 4 years Last reviewed (OCM decision date): <b>27/06/2016</b> <b>Next Due by: 30/06/2020</b></p>	Local Government Act 1995	s.5.56 Admin.Reg.19C	DLGSCI website - Integrated Planning and Reporting Framework and Guidelines	4-yearly <b>Next Due: 2020</b>	CEO / Executive Manager, Corporate & Community Services			
<p><b>Strategic Community Plan - Review - Local Public Notice</b></p> <p>After adoption of the revised Strategic Community Plan, LG is to give Local Public Notice that the Plan has been adopted, the period that the Plan is to apply and details of where and when the Plan may be inspected</p>	Local Government Act 1995	s.5.56 Admin.Reg.19D	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly <b>Next Due: 2020</b>	Executive Manager, Corporate & Community Services			
<p><b>Strategic Community Plan Review - Website</b></p> <p>Publish the revised Strategic Community Plan on the LG's website</p>	Local Government Act 1995	s.5.94(f)	DLGSC website - Integrated Planning and Reporting Framework and Guidelines	4-yearly <b>Next Due: 2020</b>	Executive Manager, Corporate & Community Services			
<p><i>NOTE - Corporate Business Plan and Informing Strategy Reviews are listed as part of the preliminary Actions for the Annual Budget</i></p>								
<p><b>Organisational Structure - Review</b></p> <p>Following each major review of the Community Strategic Plan and the consequential review of the Corporate Business and Workforce Plans, undertake a review of the Organisational Structure to ensure alignment for achieving Council's objectives; Last reviewed: <b>April 2017</b> <b>Next Due: 2021 but undertake with CSP Review</b></p>	Local Government Act 1995	s.5.2		4-yearly <b>Next Due: 2021</b>	CEO / Executive Manager, Corporate & Community Services			

**Administration Matters**

Last updated February 2019

	Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
	<b>LG Administration Compliance Actions</b> Review each Action and schedule the following Compliance Actions into the Compliance Calendar.								
	<b>Risk Management - Review</b> Undertake a review of the appropriateness and effectiveness of the Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 27/08/2017 <b>Due by: 30/06/2020</b>	Local Government Act 1995	Audit.Reg. 17(1)(a)	AS/NZS ISO 31000:2009 Risk Management	Triennial <b>Next Due: 2020</b>	Executive Manager Corporate & Community Services			
	<b>Internal Control - Review</b> Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 27/08/2017 <b>Due by: 30/06/2020</b>	Local Government Act 1995	Audit.Reg. 17(1)(b)	DLGSC website - WA Local Government Accounting Manual	Triennial <b>Next Due: 2020</b>	Executive Manager Corporate & Community Services			
	<b>Legislative Compliance - Review</b> Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 27/08/2017 <b>Due by: 30/06/2020</b>	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial <b>Next Due: 2020</b>	Executive Manager Corporate & Community Services			
	<b>Financial Management Systems and Procedures Review</b> Not less than once in every 3 financial years, review the appropriateness and effectiveness of the systems and procedures established under FM Reg.5. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 29/05/2017 <b>Due by: 30/06/2020</b>	Local Government Act 1995	FM.Reg.5	DLGSC website - WA Local Government Accounting Manual	Triennial <b>Next Due: 2020</b>	Executive Manager Corporate & Community Services			
Nov	<b>Authorisations to Incur Liabilities - Review</b> Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Biennially following Council elections	Executive Manager Corporate & Community Services			
Nov	<b>Policy Manual - Review</b> Undertake a review of all Council Policies and provide report / reports to Council to, as necessary; amend policies or delete redundant policies	Local Government Act 1995	s.2.7(2)(b)		Biennially following Council elections	Executive Manager Corporate & Community Services			

Apr	<p><b>Record Keeping Systems - Review</b> Undertake a review of the efficiency and effectiveness of the LGs record keeping systems - evaluated not less than once very 5 years. CEO function - to ensure that records and document are properly kept. Last completed: 25/05/2015 <b>Due by: 30/04/2020</b></p>	<p>State Records Act 2000 Local Government Act 1995</p>	<p>Principles and Standards 2002 - Principle 6 s.5.41(h)</p>	<p>State Records Office website - Guidelines State Records Office website - General Disposal Authority for Local Government Records State Records Office website - Record Keeping Plan Templates and Guidelines</p>	<p>5-yearly <b>Next Due: 2020</b></p>	<p>Administration &amp; Governance Coordinator</p>			
Apr	<p><b>Record Keeping Plan - Review</b> The LG's Record Keeping Plan must be reviewed within 5 years of its approval by the Commission Last completed: 25/05/2015 <b>Due by: 30/04/2020</b></p>	<p>State Records Act 2000 Local Government Act 1995</p>	<p>s.28(5) s.5.41(h)</p>	<p>State Records Office website - Record Keeping Plan Templates and Guidelines</p>	<p>5-yearly <b>Next Due: 2020</b></p>	<p>Records Officer</p>			
	<p><b>Policy Review - Purchasing Policy</b> Review Purchasing Policy to ensure policy controls for the purchasing function remain efficient and effective, supporting best value and compliance with the Act. Last completed: 16/10/2016 <b>Due by: 30/09/2019</b></p>	<p>Local Government Act 1995</p>	<p>F&amp;G.Reg.11A.</p>	<p>DLGSC website - WA Local Government Accounting Manual - Section 7 WALGA website - Employee Relation Services Template HR Policies WALGA website - Template Purchasing Policy • See also - WALGA Integrity in Procurement Self Audit Tool WALGA website - Template Transaction Card Policy and Guidelines <b>Recommended Practice</b> • Schedule regular policy reviews, no more than 4 years interval. • Frequency of each policy's review based upon a risk analysis. • Check for legislative compliance.</p>	<p>Triennial <b>Next Due: 2019</b></p>	<p>Executive Manager Corporate &amp; Community Services</p>			
	<p><b>Heritage Inventory - Annual Update</b> LG must compile and maintain a Heritage Inventory, which must be updated annually and a copy provided to the Heritage Council. Last completed: ??? <b>Due by: 30/06/2019</b></p>	<p>Heritage of Western Australia Act 1990</p>	<p>s.45(2)(a), (3)</p>	<p>State Heritage Office Website - Basic Principles for Local Government Inventories State Heritage Office Website - Criteria for the Assessment of Local Heritage Places and Areas</p>	<p>Annual</p>	<p>SP</p>			
	<p><b>Heritage Inventory - Review</b> LG must compile and maintain a Heritage Inventory, which must be reviewed every 4 years and a copy provided to the Heritage Council. Last completed: ??? <b>Due by: 30/06/2019</b></p>	<p>Heritage of Western Australia Act 1990</p>	<p>s.45(2)(b), (3)</p>	<p>State Heritage Office Website - Basic Principles for Local Government Inventories State Heritage Office Website - Criteria for the Assessment of Local Heritage Places and Areas</p>	<p>4-yearly <b>Next Due: 2019</b></p>	<p>SP</p>			
	<p><b>Elected Member Protocols for Access to the Administration - Review</b> Reminder advice to Elected Members and employees regarding the CEO approved protocols for Elected Members requests for information and contact with employees</p>	<p>Local Government Act 1995</p>	<p>Rules of Conduct Reg.9</p>		<p>Biennial following elections</p>	<p>CEO</p>			

<p><b>Customer Complaints Handling - Review</b>                  • Review the complaint handling policy, procedures and Elected Member and Employee training                  • Analyse complaints data to identify opportunities to improve service provision                  • Provide periodic reports to Council on complaints data analysis                  Last completed: <b>2016</b>  <b>Next Due: 30/06/2019</b></p>	<p>n/a</p>	<p>n/a</p>		<p>Biennial</p>	<p>Administration &amp; Governance Coordinator</p>			
<p><b>Business Continuity Plan - Review</b>                  Review the Business Continuity Plan to ensure it remains functional and is tested against current operational requirements.                  Last completed: <b>2018</b>  <b>Next Due: 30/06/2020</b></p>	<p>n/a</p>	<p>n/a</p>		<p>Biennial  <b>Next Due: 2020</b></p>	<p>Risk Management Group</p>			
<p><b>Asset Revaluation</b>                  Local Government must revalue an asset whenever the fair value of the asset is likely to be materially different from its carrying amount. Revalues must occur within no more than 3 - 5 years between each revaluation.                  Last completed: 2016-2018  <b>Next Due: 2019 - 2021</b></p>	<p>Local Government Act 1995</p>	<p>FM.Reg.17A(4), (5)</p>		<p>Triennial  <b>Next Due: 2019</b></p>	<p>Finance Manager</p>			



**Local Laws**

Last updated February 2019

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Position Title Officer Responsible for Action Compliance	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
<p><b>Local Law Reviews</b>                      Create the following two Compliance Actions relevant to each of the LGs Local Laws and insert into the Compliance Calendar. Try to schedule each Local Law Review to spread the workload over several years.                      Noting, that if a Local Law amendment is required as a result of the review, the the timeframe for completing the review and amendment may be up to 6 months.</p>								
<p><b>Local Law Review - Council Meetings Local Law - Statewide Public Notice</b>, calling for submissions closing not less than <b>6 weeks</b> after the Public Notice.                      Made / Last Reviewed: <b>25/07/2016</b>                      Review Due by: <b>31/07/2024</b></p>	Local Government Act 1995	s.3.16(2), (2a)	<p>WALGA website - Local Laws Manual Subscription Service                      DLGSCI website - Local Laws Statutory Procedures Checklist                      DLGSCI website - Local Laws Register</p>	8 yearly Due by: <b>31/12/2026</b>	Executive Manager, Corporate & Community Services			
<p><b>Local Law Review - Local Government Property Amendment Local Law - Statewide Public Notice</b>, calling for submissions closing not less than <b>6 weeks</b> after the Public Notice.                      Made / Last Reviewed: <b>22/10/2018</b>                      Review Due by: <b>31/12/2026</b></p>	Local Government Act 1995	s.3.16(2), (2a)	<p>WALGA website - Local Laws Manual Subscription Service                      DLGSCI website - Local Laws Statutory Procedures Checklist                      DLGSCI website - Local Laws Register</p>	8 yearly Due by: <b>31/12/2026</b>	Executive Manager, Corporate & Community Services			
<p><b>Local Law Review - Local Government Cat Local Law - Statewide Public Notice</b>, calling for submissions closing not less than <b>6 weeks</b> after the Public Notice.                      Made / Last Reviewed: <b>17/12/2018</b>                      Review Due by: <b>31/12/2026</b></p>	Local Government Act 1995	s.3.16(2), (2a)	<p>WALGA website - Local Laws Manual Subscription Service                      DLGSCI website - Local Laws Statutory Procedures Checklist                      DLGSCI website - Local Laws Register</p>	8 yearly Due by: <b>31/12/2026</b>	Ranger			
<p><b>Local Law Review</b> - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended.                      If resolved for amendment, commence s.3.12 Procedure for making local laws.                      Made / Last Reviewed: <b>20/12/13</b>                      Review Due by: <b>20/19/20</b></p>	Local Government Act 1995	s.3.16(3)(4)	<p>WALGA website - Local Laws Manual Subscription Service                      DLGSCI website - Local Laws Statutory Procedures Checklist                      DLGSCI website - Local Laws Register</p>	8 yearly Due by: <b>20/19/20</b>	Administration & Governance Coordinator			Project brief to be submitted to 2019/20 budget process

## 7.5 RISK MANAGEMENT UPDATE AS AT 31 DECEMBER 2018

<b>File Number:</b>	<b>OR.CMA.8.1; FI.FRP.6; OR.MTG.3.2</b>
<b>Author:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Authoriser:</b>	<b>Suzie Haslehurst, Executive Manager, Corporate &amp; Community Services</b>
<b>Previously before Council:</b>	<b>23 July 2018</b>
<b>Appendices:</b>	<b>1. Shire of York Risk Register December 2018</b>

### NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

### PURPOSE OF REPORT

This report provides the Audit Committee with an update regarding progress on the Shire's Risk Management.

### BACKGROUND

Following the Audit Regulation 17 Review conducted in 2017, and in response to recommendations made by the auditors, a Risk Working Group was established. Consisting of employees from across the organisation, the group participated in risk management training with LGIS and a Risk Management Framework and Register was developed.

A report was presented to the Audit Committee in December 2017 and subsequently to Council where it was proposed by officers that a Risk Management update is presented on a six-monthly basis in June and December. A report was presented to the Audit Committee in July 2018 where officers reported that the risks identified in the Regulation 17 Review had been incorporated into the Shire's Risk Register and would be presented as a dashboard report for Council's consideration in the future.

This report presents the December 2018 update for consideration and recommendation to Council.

### COMMENTS AND DETAILS

Most areas of risk are being addressed incrementally with a focus on risks that are righted High in the first instance. Officers have struck through those actions that have been completed and these will be removed from the next report. Officers have also reviewed the risks and identified other actions to be implemented.

Progress has been made across the range of identified risks with only two areas requiring immediate attention.

Asset management remains a focus for risk management action. While the asset management plans for roads, footpaths and property have been drafted, none have been adopted by Council. However, these draft documents have informed the capital works program and are being reviewed and finalised by the Executive Manager, Infrastructure and Development Services. Asset management plans for open space, drainage and bridges are yet to be drafted, although some work has occurred with regards to drainage which has informed the capital works program this year.

There is one area where the controls in place are considered inadequate. This is related to security at the Depot and an allocation was included in the 2018/19 Budget to install a security gate to restrict public access to the Depot yard and mitigate the risk of theft. Quotes have been sought and this expected to be undertaken within the next few months.



A recurring action is the development of a staff training program that includes refresher training in a number of areas. It is proposed that all staff training sessions are held at least twice per year to provide training and updates on areas including but not limited to:

- The Local Government Act
- Shire of York Code of Conduct
- Procurement
- HR policies such as discrimination and harassment, grievance resolution, counselling, disciplining and dismissing employees, and occupational safety and health.
- Customer charter / complaints resolution
- Recordkeeping
- Cash handling
- Project management

The first of these sessions was conducted in December 2018 and was well received by staff. A further session dealing with OSH and HR policies and procedures will be held in March 2019. Officers will document a management procedure to ensure these sessions occur regularly.

## **OPTIONS**

The Committee could recommend that Council requests the Chief Executive Officer to ensure all issues have been dealt with within a certain timeframe. However, officers have focused on those issues that present the highest risk to the Shire for immediate action within current resources and will continue to work through the remaining issues on the same basis.

## **IMPLICATIONS TO CONSIDER**

### **Consultative**

LGIS  
OSH and Risk Working Group

### **Strategic**

*Theme 5: Strong and Effective Leadership*

5.1 Effective and informed governance and decision-making

### **Policy Related**

G4.6 *Risk Assessment and Management*

### **Financial**

Financial implications of the proposed risk mitigation strategies are presented to Council as they emerge and inform the annual budget process.

### **Legal and Statutory**

#### ***Local Government (Audit) Regulations 1996***

#### ***17. CEO to review certain systems and procedures***

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

- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

### **Risk Related**

The development and regular update of an organisation Risk Register is in itself a risk management tool.

### **Workforce**

It is proposed that risk mitigation actions are undertaken within the current resources. Where additional resources are required, this will be identified and submitted as part of the annual budget process.

### **VOTING REQUIREMENTS**

**Absolute Majority: No**

#### **COMMITTEE RECOMMENDATION**

**Moved: Cr Kevin Trent**

**Seconded: Cr David Wallace**

**That the Audit and Risk Committee recommends that Council:**

- 1. Receives the Shire of York Risk Register Dashboard Report as at 31 December 2018 as attached at Appendix 1 to this report; and**
- 2. Notes the progress made to date regarding the actions contained in the Risk Register.**

**CARRIED: 6/0**

Shire of York  
Risk Dashboard Report  
December 2018

Asset Sustainability practices			Risk	Control
			High	Adequate
Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal.				
Actions	Due Date	Responsibility		
1. Develop annual training program for staff that includes refresher training in procurement.	Jun-19	EMCCS		
2. Formalise Asset Disposal Process	Sep-19	EMDS		
3. Review Asset Management Plans and submit for adoption by Council	Jun-19	ETO		
4. Develop and implement procedure for submitting insurance claims	Sep-19	ITP		
5. Undertake building risk assessments in consultation with LGIS	Dec-19	TSQ/PMO		
6. Maintenance and repairs to be documented as part of AMP's	Dec-19	ETO		
7. Training needs submitted to 2019/20 Budget process	Mar-19	EMDS		

Business & Community disruption			Risk	Control
			Moderate	Effective
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).				
Actions	Due Date	Responsibility		
1. Undertake an emergency evacuation drill	Complete	TSO		
2. Develop and document a Business Continuity Framework	Complete	EMCCS		
3. Finalise and implement IT Security Plan	Complete	ITP		
4. Engage a BRMPC 4 days per fortnight to develop a BRMP	Complete	BRMPC		
1. Assign funding in the budget to purchase a generator	Jun-19	EMDS		
2. Distribute and seek feedback from staff regarding Business Continuity Framework	Jun-19	ITP		

Failure to fulfil Compliance requirements (statutory, regulatory)			Risk	Control
			Moderate	Effective
Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.				
Actions	Due Date	Responsibility		
1. Develop a Compliance Policy	Complete	EMCCS		
2. Develop an Internal Control Policy	Complete	EMCCS		
3. Amend Code of Conduct to require alleged breaches to be reported to the CEO	Complete	EMCCS		
4. Establish and maintain a risk register	On-going	EMCCS		
5. Complete Compliance Calendar	Complete	EMCCS		
6. Address risks outlined in Financial Management Review	Complete	FM		
7. Include documentation of procedures as a KPI for staff	Complete	Executive & Supervisors		
1. Review the Risk Register bi-annually	On-going	EMCCS		
2. Develop a process for internal audit.	Jun-19	EMCCS		

Document Management processes			Risk	Control
			Moderate	Effective
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.				
Actions	Due Date	Responsibility		
1. More training for staff on records mg. entering & recording	Completed June 2018	AGC		
2. Need to work on more procedures to ensure there is more staff accountability	On-going	AGC		
3. Develop a culture of good record-keeping	On-going	EMG		
1. Update the Records Management Plan	Jun-19	AGC		
2. Develop annual training program for staff that includes refresher training on records	Jun-19	EMCCS		
3. Develop succession planning strategies	On-going	EMCCS		

Employment practices			Risk	Control
			Moderate	Adequate
Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).				
Actions	Due Date	Responsibility		
1. Complete Employee Manual for inclusion in employee inductions	Complete	EMCCS		
2. Include Employee Assistance Program process in Employee Manual.	Complete	EMCCS		
4. Training needs identified as part of annual budget process	Complete	Executive & Supervisors		
1. Develop and implement staff exit procedure	Dec-17	ESOCCS		
2. Review Performance Management Process annually	On-going	EMCCS		
3. Review Workforce Plan	Jun-20	EMCCS		
4. Ensure annual budget allocation to subscribe to WALGA HR assistance services	On-going	EMCCS		
5. Develop and implement annual training program for staff that includes refresher training on policies and procedures	On-going	EMCCS		

Engagement practices			Risk	Control
			Low	Effective
Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.				
Actions	Due Date	Responsibility		
1. Develop and implement procedures to establish and maintain a FB page	Complete	CEO		
2. Ensure timelines allow for appropriate communication of information, deadlines etc.	Complete	All staff		
3. More training on the complaints policy and procedures...	Superseded	All staff		
4. Work with Wheelabrator-Volunteer Hub to increase service provision to support volunteer groups	Complete	EMCCS / CEO		
1. Develop an annual training program for staff that includes refresher training on the Customer Service Charter and Complaints Procedures.	Jun-19	EMCCS		
2. Implement the actions contained in the Disability Access and Inclusion Plan	Jun-22	All staff		

Environment management			Risk	Control
			Moderate	Adequate
Inadequate prevention, identification, enforcement and management of environmental issues.				
Actions	Due Date	Responsibility		
1. Develop and document process for road clearing permits	Complete	DAO		
2. Currently looking into a mosquito program & purchasing a fogger.	Superseded	EHO		
1. Conduct a recycling education program once new waste collection contract is signed.	Dec-19	EHO		
2. Undertake mosquito fogging on an as needs basis.	On-going	EHO		
3. Develop a strategy to manage corella control in the Shire of York.	Dec-19	DSC		
6				

Errors, omissions & delays			Risk	Control
			Moderate	Effective
Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccurate in advisory activities to customers or internal staff.				
Actions	Due Date	Responsibility		
1. Review Procurement Policy to ensure consistent quotation, probity & record keeping requirements and placement of contract variations	Complete	EMCCS		
2. Provide further training to staff with purchasing authority to ensure the need to adhere to purchasing policies.	Complete	EMCCS		
3. Identify specific staff training needs for inclusion in the annual budget process	Complete	EMG		
4. Include an allocation in the annual budget to provide for external advice.	Complete	EMG		
5. Formalise the process for EMG review of outstanding correspondence	Complete	RO		
6. Provide information to all staff regarding the Customer Service Charter and reminder regarding timelines for response	Complete	AGC		
1. Develop and implement a staff training program that includes refresher training on procurement, complaints, customer service, records.	Jun-19			
2. Undertake a Procurement Review and present findings and recommendations to the Audit Committee	Jun-19			

External theft & fraud (Including Cyber)			Risk	Control
			High	Adequate
Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic).				
Actions	Due Date	Responsibility		
1. Request \$15,000 for Depot upgrade to improve security and access as part of mid-year budget review	Complete	DAO		
2. Replace all admin building access toggles with water identified toggles	Complete	ITP		
3. Update register of toggle holders for Admin Building	Complete	ITP		
4. Update register of users for access to other buildings	Complete	TSO		
5. Develop an IT Security Framework	Complete	ITP		
6. Install additional CCTV and document procedures	Complete	ITP		
7. Document cash handling and stocktake procedures for all areas and equipment	Complete	FM		
1. Install security gate at Depot and document procedures	Jun-19	DAO		
2. Update registers of users, key/toggle holders	Annually	ITP / TSO		
3. Review procedures and provide refresher training on cash handling	Annually	FM		

Management of Facilities / Venues / Events			Risk	Control
			Low	Adequate
Failure to effectively manage the day to day operations of facilities, venues and / or events.				
Actions	Due Date	Responsibility		
1. Staff training required in the area of venue bookings.	Complete	AGC		
2. Synergy Booking Module currently being updated.	Complete	AGC		
3. Events Committee to undertake desktop review of event management procedures	Complete	EEDO		
4. Develop procedures for facility bookings and feedback	Complete	AGC		
1. Undertake an events review and develop implement strategies to improve processes, approvals and monitoring.	Sep-19	EEDO		
2. Investigate online booking system to be integrated into Shire website for community bookings	Sep-19	AGC		
3. Review signage for all venues	Jun-20	PMO		

IT or communication systems and infrastructure			Risk	Control
			Moderate	Effective
Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure causing the inability to continue business activities and provide services to the community.				
Actions	Due Date	Responsibility		
1. Develop an IT Security and Disaster Recovery Plan that incorporates maintenance and replacement of infrastructure	Mar-18	ITP		
2. Implement a protocol to ensure passwords are changed regularly.	Mar-18	ITP		
3. Review levels of access to server and develop a process to ensure security & confidentiality of information	Jun-18	ITP		
4. Develop a written specification, seek quotes and engage an IT Service Provider.	Jun-18	ITP		
4. Develop a written specification, seek quotes and engage an IT Service Provider.	Jun-18	ITP		
1. Investigate and implement transition to new communications provider	Jun-19	ITP		
2. Improve level of service at Shire outstations (ie museum, swimming pool, depot, YRCC)	Jun-19	ITP		

Misconduct			Risk	Control
			Moderate	Adequate
Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.				
Actions	Due Date	Responsibility		
1. Review and document cash handling procedures for incorporation at all Shire outstations and administration	Jun-18	FM		
4. Develop an IT Security Framework	Jun-18	ITP		
5. Develop and implement a procedure for disciplining employees	Jun-18	EMCCS		
5. Develop and implement a procedure for disciplining employees	Jun-18	EMCCS		
6. Develop and implement a procedure for grievance resolution	Jun-18	EMCCS		
1. Complete Employee Induction Manual	Dec-17	EMCCS		
2. Undertake training for all staff on HR policies and procedures	Jun-19	EMCCS		
3. Develop and implement an annual staff training program that includes refresher training in HR policies and procedures.	Jun-19	EMCCS		

Project / Change management			Risk	Control
			Moderate	Adequate
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes.				

Safety and Security practices			Risk	Control
			Moderate	Adequate
Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.				

Supplier / Contract management			Risk	Control
			Moderate	Adequate
Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes.				

**Shire of York  
Risk Dashboard Report  
December 2018**

Actions	Due Date	Responsibility	Actions	Due Date	Responsibility	Actions	Due Date	Responsibility
1. Provide staff training regarding risk implications for inclusion in agenda reports.	Mar-18	EMCCS	1. CCTV to be installed at all buildings	Jun-18	IT/P	1. Meet with individual business units to provide further training on procurement policy	Sep-17	EMCCS
2. Project Planning Template (including risk assessment) is developed and distributed to relevant staff	Feb-18	EMIDS	2. Establish procedures in liaison with LGIS for EAP	Jan-18	EMCCS	2. Adjust Purchase Order Form to provide space for details of quotations sought.	Sep-17	FM
4. Conduct Project Management Training for relevant staff	Jun-18	Relevant staff	4. Update Hazardous Substance and Dangerous Goods Register	Mar-18	DAO	4. Review Delegation DES-1 to remove delegation not to invite tenders	Dec-17	EMCCS
1. Project plans including milestones, reporting, stakeholder engagement, risk assessment and formal debriefs are documented for projects	Jun-19	Relevant staff	5. Develop and implement a Grievance, Bullying and Harassment resolution procedure	Jun-18	EMCCS	1. Seek explanations for non-compliance and provide information on PO before authorisation	On-going	EMG
2. Develop and implement an annual staff training program that includes refresher training on project management.	Jun-19	EMCCS	1. Develop procedures for the implementation of the Alcohol & Other Drugs Policy	Jan-18	EMCCS	2. Establish, maintain and monitor a register of contracts.	Jun-18	TSO
3. Develop and distribute project planning template to all staff.	Jun-19	EMCCS	2. Undertake training in HR policies	Mar-19	EMCCS	3. Provide contractor induction training	Jun-19	TSO
			3. Adopt the OSH Policy and Safety Manuals for staff	May-19	EMCCS			
			4. Implement the recommendations of the Emergency Exercise report	Jun-19	TSO			

**8 QUESTIONS FROM MEMBERS WITHOUT NOTICE**

Nil

**9 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

Nil

**10 LATE REPORTS**

Nil

**11 LATE CONFIDENTIAL REPORTS**

Nil

**12 NEXT MEETING**

The next Audit and Risk Committee Meeting will be held on Monday, 18 March 2019 at 2.30pm in Council Chambers.

**13 CLOSURE**

The Shire President thanked everyone for their attendance and closed the meeting at 4.48pm.