UNCONFIRMED MINUTES

Ordinary Council Meeting
Tuesday, 24 March 2026

Date: Tuesday, 24 March 2026

Time: 5:00pm

Location: Council Chambers, York Town Hall, York

Order Of Business

1 Opening 4
1.1 Declaration of Opening 4
1.2 Acknowledgement / Disclaimer 4
1.3 Standing Orders 4
1.4 Announcement of Visitors 4
1.5 Declaration of Proximity Interest 4
1.6 Declaration of Financial Interests 4
1.7 Disclosure of Impartiality Interest 4
2 Attendance 5
2.1 Members 5
2.2 Staff 5
2.3 Apologies 5
2.4 Leave of Absence Previously Approved 5
2.5 Number of People in the Gallery at Commencement of Meeting 5
3 Questions From Previous Meetings 5
3.1 Response to Previous Public Questions Taken on Notice 5
3.2 Response to Unasked Questions from the Previous Meeting 5
4 Public Question Time 5
4.1 Written Questions – Current Agenda 6
4.2 Public Question Time 7
5 Applications For Leave of Absence 7
6 Presentations 7
6.1 Petitions 7
6.2 Presentations 7
6.3 Deputations 7
6.4 Delegates' reports 7
7 Confirmation of Minutes of Previous Meetings 8
8 Announcements by Presiding Member without Discussion 8
9 Officer's Reports 9
SY012-03/26 Operational Policy O14 - Rural and Urban Street Addressing 9
SY013-03/26 Containers for Change Refund Point - Future Operation 17
SY014-03/26 York Bicentenary Planning 25
SY015-03/26 Tourism Funding Acquittal - WestCycle Inc, Canola Classic 2025 29
SY016-03/26 Review of Audit, Risk and Improvement Committee Payments for Independent Members 55
SY017-03/26 Policy Review - Policy E14 - Communications Protocol 59

SY018-03/26 Policy Review - E1 Code of Conduct: Council Members, Committee Members and Candidates; and E11 Council Code of Conduct Division 3 Complaints Handling 75
SY019-03/26 Sector Feedback on Proposed Electoral Reforms 134
SY020-03/26 Minutes and Recommendations of the Audit, Risk and Improvement Committee Meeting held on 10 March 2026 149
SY021-03/26 Financial Report - February 2026 300
SY022-03/26 Investments - February 2026 363
10 Motions of Which Previous Notice Has Been Given 369
11 Questions from Members without Notice 369
12 Business of an Urgent Nature Introduced by Decision of the Meeting 369
13 Meeting Closed to the Public 369
13.1 Matters for which the Meeting may be closed 369
13.2 Public Reading of resolutions to be made public 369
14 Closure 369

MINUTES OF SHIRE OF YORK
ORDINARY COUNCIL MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 24 MARCH 2026 AT 5:00PM

1 OPENING

1.1 Declaration of Opening

Cr Chris Gibbs, Shire President, declared the meeting open at 5:00pm.

1.2 Acknowledgement / Disclaimer

The Shire President advised the following:

"The York Shire Council acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of the country where this meeting is being held and recognise their continuing connection to land, water, sky and culture. We pay our respects to all these people and their Elders past, present and emerging.

In accordance with Regulations 14I and 14J of the Local Government (Administration) Regulations 1996, notice is given that this meeting is being video and audio recorded to facilitate community participation and for minute-taking purposes. By being present at a meeting, members of the public consent to the possibility that their image and voice may be recorded. Audio recordings are published on the Shire's website following the meeting and may be released upon request to third parties.

Members of the public are reminded that, in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016, nobody shall use any visual or vocal recording device or instrument to record the proceedings of Council without the written permission of the Presiding Member.

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 in accordance with Regulation 10 of the Local Government (Administration) Regulations 1996. Therefore, members of the public should not rely on any decisions until formal notification in writing from the Shire 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 Declaration of Proximity Interest

Nil

1.6 Declaration of Financial Interests

Nil

1.7 Disclosure of Impartiality Interest

Nil

2 ATTENDANCE

2.1 Members

Cr Chris Gibbs, Shire President; Cr Denese Smythe, Deputy Shire President; Cr Elaine Ashford; Cr Monique Hutchinson; Cr Kevin Pyke; Cr Kevin Trent; Cr Melissa Welsh

2.2 Staff

Alina Behan, Temporary Chief Executive Officer; Anneke Birleson, Acting Executive Manager Corporate & Community Services; Rebecca Palumbo, Acting Executive Manager Infrastructure & Development Services; Emma Hannington, Council Support Officer

2.3 Apologies

Nil

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There were 13 people in the Gallery at the commencement of the meeting.

3 QUESTIONS FROM PREVIOUS MEETINGS

3.1 Response to Previous Public Questions Taken on Notice

KATE MORRIS

Nearly seventeen (17) weeks ago, I contacted the Shire office regarding my ongoing concern regarding an illegal caravan park that has been set up in the Shire of York. (15km west of York). Unfortunately, I have yet to receive any response or acknowledgment of my email. Could you please clarify why my email, along with others sent over the past year, seems to have gone unaddressed and what steps are being taken to investigate and address the illegal caravan park?

Response provided by the Shire President

We apologise for the delay in replying to your email. Contact has been made with the owners of the lot in question and our enquiries into the activity are ongoing.

The matter is being addressed through our normal compliance process and you will be updated once a determination is made.

3.2 Response to Unasked Questions from the Previous Meeting

Nil

4 PUBLIC QUESTION TIME

Public Question Time is conducted in accordance with the *Local Government Act 1995* and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states:

6.7 Other procedures for question time for the public

(1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.

(2) A question may be taken on notice by the Council for later response.

(3) When a question is taken on notice the CEO is to ensure that—

(a) a response is given to the member of the public in writing; and
(b) a summary of the response is included in the agenda of the next meeting of the Council.

(4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to—

(a) declare that he or she has an interest in the matter; and
(b) allow another person to respond to the question.

(5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.

(6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.

(7) The Presiding Member may decide that a public question shall not be responded to where—

(a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
(b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
(c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.

(8) A member of the public shall have 2 minutes to submit a question.

(9) The Council, by resolution, may agree to extend public question time.

(10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.

(11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

Public Question Time commenced at 5.07pm.

4.1 Written Questions – Current Agenda

KAREN THOMAS

Question 1

The work that has been carried out recently along McCartney Street has left one side of the complete length of the street with appalling and serious damage that is a real danger to drivers and their vehicles.

Are the contractors/responsible body going to return to rectify this damage or will it be left to the Shire (Rate payers) to fix and foot the bill?

Response by *Acting Executive Manager Infrastructure & Development Services*

This project is not yet completed. The contractors obligation is to return our asset to a suitable condition. This is Water Corporation work and we have well established arrangements with them about reinstatement, for example when they do repairs or connections that require the road to be disturbed. This project will require the same outcome.

4.2 Public Question Time

DARLENE BARRATT

Question 1

Does the Shire of York have a governance & compliance officer?

Answer

Taken on notice

Question 2

Who is, what is the name of the governance and compliance officer?

Answer

Taken on notice

As there were no further questions Public Question Time concluded at 5:10pm

5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6 PRESENTATIONS

6.1 Petitions

Nil

6.2 Presentations

Nil

6.3 Deputations

Nil

6.4 Delegates' reports

6.4.1 Cr Denese Smythe

Cr Denese Smythe, Deputy Shire President, advised she had attended the following meetings and events during February 2026:

DAY	MEETING/EVENT DESCRIPTION	VENUE
03/02/2026	Annual Electors Meeting	CRC
09/02/2026	CEO Selection Panel Meeting	Chambers
10/02/2026	Concept Forum	Chambers
12/02/2026	ALGA Masterclass	Online
17/02/2026	Agenda Briefing	Chambers

17/02/2026	T/CEO KPI Setting Workshop	Chambers
20/02/2026	Avon Midland Zone Meeting	Moora
24/02/2026	Councillor Training	Chambers
24/02/2026	Special Council Meeting	Chambers
24/02/2026	Ordinary Council Meeting	Chambers

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

RESOLUTION
010326

Moved: Cr Denese Smythe **Seconded: Cr Kevin Trent**

That the minutes of the Ordinary Council Meeting held on 24 February 2026 be confirmed as a correct record of proceedings.

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

8.1 Meetings and Events Attended

The Shire President advised he had attended the following meetings and events during February 2026 and March 2026:

DAY	MEETING/EVENT DESCRIPTION	VENUE
10/02/2026	Temporary CEO Meeting	Shire Administration
10/02/2026	Concept Forum	Council Chambers
17/02/2026	Meeting with Trish Cook MP	Shire Administration
17/12/2025	Meeting with Wheatbelt Development Commission	Shire Administration
17/02/2026	Temporary CEO Meeting	Shire Administration
17/02/2026	Agenda Briefing	Council Chambers
17/02/2026	Key Performance Indicators Setting Meeting with T/CEO	Council Chambers
19/02/2026	Temporary CEO Meeting	Electronic Means
24/02/2026	The Effective Council training	Council Chambers
24/02/2026	Temporary CEO Meeting	Shire Administration
24/02/2026	Ordinary Council Meeting	Council Chambers
09/03/2026	AMP-UP Governance Group Meeting	Shire of Toodyay
09/03/2026	Temporary CEO Meeting	Shire Administration
10/03/2026	Audit Risk & Improvement Committee	Council Chambers
10/03/2026	Concept Forum	Council Chambers
13/03/2026	Citizenship Ceremony	Lesser Hall

9 OFFICER'S REPORTS

SY012-03/26 OPERATIONAL POLICY O14 - RURAL AND URBAN STREET ADDRESSING

File Number:	**4.9783**
Author:	**Sharla Simunov, Manager Development Services**
Authoriser:	**Rebecca Palumbo, Acting Executive Manager Infrastructure & Development Services**
Previously before Council:	**24 June 2025 (030625)**
Disclosure of Interest:	**Nil**
Appendices:	**1. Operational Policy O14 – Rural and Urban Street Addressing**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

To inform Council that the Shire's Executive Leadership Team (ELT) has adopted Operational Policy O14 – Rural and Urban Street Addressing on 16 January 2026 following Council Resolution 030625, and for Council to note the implementation of the policy.

BACKGROUND

At its June 2025 Ordinary Meeting, Council considered Item SY057-06/25 – Petition for Mandatory Property Street Number Signage.

The petition, submitted on 11 April 2025 by York resident Mr Brian Humphries as lead petitioner, contained forty-three (43) verified signatures and requested the Shire introduce a local law requiring all properties to display street numbers in accordance with Australian Standards to assist emergency services in locating properties.

Council's resolution from its June 2025 Ordinary Meeting (020625) states:

"That, with regard to Petition for Mandatory Property Street Number Signage, Council:

1. ***Acknowledges the petition received on 11 April 2025, titled "Mandatory Property Street Number Signage for Improved Emergency Access" containing forty-three (43) verified signatures, as presented in Appendix 1, and thanks the petitioners for raising their concerns.***
2. ***Resolves not to proceed with the development of a new local law on mandatory property street numbering at this time, noting Council's existing legislative powers under the Local Government Act 1995 and the Shire's current local laws are sufficient.***
3. ***Endorses the implementation of an alternative approach and directs the Chief Executive Officer to develop a Policy on Property Street Numbering within the next twelve (12) months, subject to Council endorsement, and once the Policy is adopted complete community education regarding the policy requirements.***
4. ***Directs the Chief Executive Officer to provide written feedback to the lead petitioner outlining Council's decision and next steps.***
5. ***Directs the Chief Executive Officer to forward the matter to WALGA to ascertain whether this is an issue which impacts on all local governments."***

This report provides an update to Council regarding the completion of that action.

COMMENTS AND DETAILS

Following Council's resolution, Officers prepared a policy framework to guide the allocation and management of street addresses across the Shire.

The policy was developed with reference to:

- AS/NZS 4819:2011 – Rural and Urban Addressing
- Landgate addressing standards and procedures
- Existing powers under the *Local Government Act 1995*

The resulting policy addresses both urban street numbering and rural addressing systems, ensuring the Shire's practices align with recognised national standards and emergency service requirements.

On 16 January 2026, the Shire's Executive Leadership Team (ELT) adopted Operational Policy O14 – Rural and Urban Street Addressing.

The policy establishes a consistent framework for:

- Assigning and managing street addresses within the Shire of York
- Ensuring addresses comply with AS/NZS 4819:2011 and Landgate requirements
- Supporting effective emergency service response, property identification and service delivery
- Providing clear guidance to property owners, developers and surveyors

The policy includes provisions relating to:

Urban addressing, including:

- Sequential street numbering based on road hierarchy and access points
- Minimum visibility and legibility standards for property numbers
- Letterbox number requirements, including minimum 75mm height

Rural addressing, including:

- Distance-based numbering derived from the road origin
- Requirements for dedicated rural address posts visible from the road
- Clear signage requirements where multiple properties share a driveway

The policy also outlines processes for requesting a change to an assigned address, including circumstances where such requests may or may not be supported.

Operational Policy O14 is classified as an Operational Policy.

Operational policies provide internal administrative guidance to support the consistent application of procedures and standards across the organisation. As such, they are approved by the Chief Executive Officer or ELT and do not require formal adoption by Council.

This approach allows the Shire to maintain alignment with Landgate standards and technical addressing requirements while ensuring operational flexibility.

The policy will be implemented through existing administrative and development processes, including:

- Address allocation during subdivision and development approvals;
- Address management and notification to Landgate;
- Guidance provided to property owners regarding the display of street numbers; and
- Community awareness messaging where appropriate.

The policy supports the intent of Council's resolution by establishing clear addressing standards and promoting improved visibility of property numbers, thereby assisting emergency services and service providers in locating properties efficiently.

To support community awareness and compliance with the policy, Operational Policy O14 – Rural and Urban Street Addressing will be published on the Shire's website to provide guidance on addressing standards and property number visibility. Development approvals for rural properties will include conditions requiring rural address numbering to be installed in accordance with the Policy. The Shire will also utilise its communication channels, including social media, to promote the importance of clearly displaying property numbers and the expectations outlined in the Policy to assist emergency services and improve service delivery outcomes.

OPTIONS

Council has the following options:

Option 1: Council could choose to note the adoption of Operational Policy O14 – Rural and Urban Street Addressing.

Option 2: Council could choose to request further information regarding the policy.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

The policy was developed following the petition considered by Council in June 2025. Community awareness regarding street numbering and visibility requirements will be supported through the Shire's communication channels including the website, social media and community publications.

The Shire sought sector feedback from WALGA, which confirmed that while visible numbering is important, there is no widespread concern across local governments. WALGA endorsed the Shire's balanced approach combining policy, education, and selective enforcement, noting only one comparable policy (City of Stirling's voluntary kerbside numbering).

Regular communications have been ongoing with the original petitioner. The draft policy has been shared.

Strategic

Council Plan 2025-2035

Pillar 4: Comfortable and connected places

Enduring heritage identity, quality infrastructure and built form.

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

Operational Policy O14 – Rural and Urban Street Addressing was adopted by the ELT on 16 January 2026.

Financial

Implementation of the policy will occur within existing operational resources and does not require additional budget allocation.

Legal and Statutory

Addressing practices are undertaken in accordance with:

- *Local Government Act 1995*
- Landgate addressing requirements
- AS/NZS 4819:2011 – Rural and Urban Addressing

Risk Related

Clear and consistent addressing reduces the risk of properties being difficult to locate, particularly in emergency situations.

Workforce

The policy will be administered through existing Development Services processes and does not require additional staffing resources.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
020326

Moved: Cr Kevin Trent **Seconded: Cr Melissa Welsh**

That, with regard to Operational Policy O14 - Rural and Urban Street Addressing, Council:

1. **Notes the adoption of Operational Policy O14 – Rural and Urban Street Addressing, as presented in Appendix 1, on 16 January 2026 by the Shire of York's Executive Leadership Team.**

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

OPERATIONAL POLICIES

Rural and Urban Street Addressing

Policy Number:	O14
Relevant Delegation:	Not Applicable
Approved Details:	16 January 2026
Last Review Details:	N/A

POLICY OBJECTIVE:

The objective of this Policy is to establish a consistent, logical, and unambiguous system for assigning street addresses in both urban and rural areas of the Shire of York to support efficient service delivery, emergency response, land administration, and compliance with the *Local Government Act 1995,* Landgate requirements, and *Australian/New Zealand Standard AS/NZS 4819:2011 – Rural and urban addressing*.

POLICY SCOPE:

This Policy applies to all properties within the Shire of York that require a formal street address, including existing developments, new subdivisions, unit complexes, commercial and industrial premises, and rural landholdings, and encompasses the allocation, modification, and management of urban and rural addresses in accordance with relevant legislative and technical standards.

POLICY STATEMENT:

INTRODUCTION

The Shire of York is responsible for assigning property addresses to all land within its municipal boundary. Street addresses are essential for accurate property identification, emergency service access, and mail/service delivery.

Street numbers are allocated using a lodged survey plan and in accordance with Landgate's addressing processes. All assigned addresses are shared with Landgate to ensure Certificates of Title reflect the correct street number.

In exceptional circumstances, the Shire may reassign street numbers, including renumbering of all lots within a street.

PRINCIPLES

- Compliance with AS/NZS 4819:2011
- Consistent and accurate application of street numbers
- Clear visibility of numbers from the street
- Transparent communication with property owners
- Enhanced safety and service delivery outcomes

PROVISIONS

URBAN STREET ADDRESSING

1. **Allocation of Street Address**
   - The main pedestrian access from a road to a building/dwelling (i.e., the front door) determines the correct street address.

- Each individual Lot shall be allocated a street number prior to occupation and as early as practicable in the subdivision and development process. An address number may also be assigned to utility sites and reserves.
- A street number will be allocated dependent to where the main access point (driveway), letterbox and front door of the property are located.
- Street numbering shall be sequential, ranging from lowest to highest from the main access point of the road.
- The use of a building name as a street address is not permitted.

2. Identification of Street Address

In accordance with the Landgate guidelines and to meet the requirements of Emergency Service responders and other service providers, properties must:

- Have the front door or access to a property clearly identifiable and not obstructed by a garage door or other barrier.
- The owner or occupier of the subject property is to paint or affix and maintain the current number on a conspicuous and visible place on the front of a building on the property or on the fence, wall, or letterbox adjacent to the road fronting the property within 14 days after the property is first occupied. Numbers are to be clearly displayed and visible and legible from the road.
- The house number should be displayed on the letterbox. Letterbox requirements are as follows:
    a) Must be located at the front boundary access to the property. It must be close to the main access point.
    b) The minimum dimensions for each number on a residential letterbox are 75 millimetres high.
    c) The minimum dimensions for each number on a non-residential property are 75 millimetres high.

3. Subdivision and Developments

The start point for street addressing is to commence from the start point of the subject road. The following methods are to be used to determine the start point:

- For roads between two other roads, the start point is to be at the intersection of the road of higher order, in relation to road hierarchy; and
- For roads of equal order, the start point is the closest to the Licensed Post Office (LPO) York and
- The start point for cul-de-sac is the entrance to the road.

4. Addressing Patterns

a. Street numbers will be consecutive and where a street number has been allocated to a property, then that number must be used.
b. Odd and even numbers cannot be used on the same side of a street.
c. Odd numbers will be allocated to the left hand side of a street, and even numbers will be allocated on the right hand side, commencing from the start point. Cul-desacs will be numbered in the same way to the head of the cul-de-sac.
d. Every lot will be allocated a street number. Normally one street number will be allocated per lot, but if possible, extra numbers will be set aside to allow for the development potential of a lot.
e. Where a lot has two street frontages and the orientation of the dwelling/building has not yet been determined, then the subject property will be allocated a street address

for both roads where possible. Upon completion of the development, a primary address in one frontage shall be allocated, and the unused number will be reserved in case of future use.

f. All street addresses will be sequential, ranging from the lowest to the highest, for example 1, 1A, 2, 2A, 3, 4, 5, 6, 7 and so on.

g. If a new subdivision is being developed in stages and the first stage occurs in the middle portion of what will eventually be a continuous road of dwellings or buildings, an estimate will be made of the total number of Lots likely to be created along the entire road. This will be aligned with the Residential Design Code provisions for density, and Lot frontage widths for properties.

h. Street addresses for subdivisions, amalgamations, survey strata and strata subdivisions will be allocated at the Clearance of Conditions stage. Surveyors, developers, owners and the WA Planning Commission will be advised of the new street address at this stage.

i. Single houses and grouped dwellings may be required to share a street number.

j. If a property containing an existing dwelling/building is redeveloped with an additional dwelling/building at the rear and where there is only one street number available, the front dwelling/building will retain the original street number and the new dwelling/building will be allocated the suffix 'A' (e.g. 17A). Two new dwellings/buildings will be numbered with suffixes (e.g. 17A and 17B respectively).

k. Where there is more than one dwelling/building being constructed on a property and where they have individual street frontages, the allocated street numbers will follow the current street numbering pattern and where possible individual street numbers will be allocated. However, if there is a lack of spare street numbers they will be allocated numbers with suffixes (e.g. 5, 7, 7A, 9).

l. Where there is only one street number, developments of up to four units will be numbered with suffixes (e.g. 17A to 17D). More than four dwellings/buildings will be numbered with a numeric prefix (eg.1/9, 2/9...8/9).

RURAL ROAD NUMBERING

- Rural addresses will be based on the distance in metres from the road's origin to the property's access point, divided by 10 (e.g., 1234 = 12.34 km from road start).
- Odd numbers are allocated to properties on the left, even numbers to the right, based on the road's defined start point.
- A property must have a constructed, trafficable driveway to receive a rural number.
- Property numbers must be displayed on a dedicated rural address post, visible from the public road.
- Shared access points must include clear signage indicating all properties accessed from that driveway.

CHANGE A RURAL ROAD NUMBER OR URBAN STREET ADDRESS

- Requests to change an assigned address must be submitted in writing to the Shire, stating the reason for the request.
- Changes will only be considered if there is a valid reason for the request, such as:
  a. Problems with mail or service delivery;
  b. Difficulties locating a property;
  c. If the main access point for an urban property located on a street corner is located on the opposite street frontage to the address currently in use.

- The Shire will not consider changing a property address for the following reasons:
  a. The number is considered "unlucky";
  b. Religious reasons;
  c. To improve the "feng shui" of the property;
  d. Personal preferences;
  e. The number is not good for business;
  f. The property is difficult to sell; or
  g. The number/address "devalues" the property.
- The applicant must provide supporting documentation and may be required to consult affected neighbours.
- An unused street number which has been set aside for a corner Lot will not be re-allocated to the adjoining other property as this number may be required for future purposes.
- The Shire will only consider re-allocating other unused street numbers if the adjacent property cannot be further developed.
- The Shire will consult with affected owners where a change in street address is being considered.
- The Shire will consider all requests where objections to the proposal are received from affected owners.

NOTIFICATION

- Where approved, the Shire will notify Landgate and relevant service agencies. All costs associated with signage updates are the responsibility of the property owner.
- All costs associated with the change of street address notifications remain the responsibility of the property owner/developer. This includes the replacement and/or relocation of letterboxes, costs of new numbers, alterations to numbers on buildings, replacing/removing painted kerb side numbers, and notifications to other agencies, business contacts, friends and acquaintances as well as alterations to business and personal stationery.

PENALTIES:

Not applicable.

KEY TERMS/DEFINITIONS:

Not applicable.

Responsible Officer:	Executive Manager Infrastructure & Development Services
Contact Officer:	Manager Development Services
Relevant Legislation:	*Local Government Act 1995*
	AS/NZS 4819:2011 – Rural and urban addressing

Review History:

Date Review Adopted:	Reference Number
Adopted	ELT – 16 January 2026

SY013-03/26 CONTAINERS FOR CHANGE REFUND POINT - FUTURE OPERATION

File Number:	**4.9783**
Author:	**Sharla Simunov, Manager Development Services**
Authoriser:	**Rebecca Palumbo, Acting Executive Manager Infrastructure & Development Services**
Previously before Council:	**31 March 2020 (080320)**
Disclosure of Interest:	**Nil**
Appendices:	**1. Location Plan - Containers for Change Facility**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

To seek Council direction regarding the future operation of the Containers for Change refund point currently operated by the Shire of York under agreement with WA Return Recycle Renew Pty Ltd (WARRRL).

BACKGROUND

The Shire of York currently operates a Containers for Change refund point located at Lot 101 (21) Wyborn Street, York, within a sectioned portion of the Shire Depot accessed via Maxwell Street.

At its March 2020 Ordinary Meeting Council resolved to establish and operate a Container Refund Point and authorised the Chief Executive Officer to enter into a Refund Point Agreement (RPA) with Western Australia Return Recycle Renew Limited (WARRRL) (080320).

WARRRL is the not-for-profit organisation created to establish and operate the Containers for Change scheme in Western Australia. The facility was subsequently constructed with:

- Building Permit issued: 7 October 2020
- Occupancy Permit OCC 04-20 issued: 2 December 2020

The refund point currently operates:

- Wednesdays and Saturdays
- 10:00am – 2:00pm

The service is staffed by:

- Three (3) permanent part-time employees
- Two (2) casual staff as backup

The current Refund Point Agreement was renewed in January 2025 and expires on 1 October 2027.

Since the program commenced, Containers for Change has become one of Western Australia's most successful recycling initiatives. As of 31 August 2025, the scheme has:

- Collected over 4.56 billion containers
- Returned more than $16.77 million to over 8,000 charities, schools and community groups.

The York facility currently collects an average of approximately 1,186,353 containers per year, with volumes continuing to increase.

COMMENTS AND DETAILS

The York Containers for Change facility is located within the Light Industrial Area (LIA) at the Shire Depot.

During busy operating periods, Maxwell Street regularly experiences vehicle queues extending into surrounding road networks, with residents waiting to drop off containers.

This location is increasingly unsuitable due to:

- Site capacity constraints
- Traffic congestion on operating days
- Future infrastructure upgrades within the industrial area
- Safety risks for motorists and pedestrians
- Disruption to surrounding businesses

While these impacts are currently manageable, they are expected to increase significantly in the coming years.

The location of the current facility and surrounding road network is presented in Appendix 1.

Light Industrial Area (LIA) Upgrade Project

The Shire is planning major infrastructure upgrades to the LIA, which will significantly impact the current Containers for Change location.

The project aims to facilitate the movement of Restricted Access Vehicles (RAVs) within the industrial area. Currently RAV 4 vehicles cannot legally access the precinct, which limits freight movement and impacts the ability of local businesses to receive goods and services.

The project includes:

- Upgrading four intersections to accommodate heavy vehicles
- Removal of existing pavement, kerbing and drainage
- Relocation and adjustment of underground services
- Undergrounding affected overhead power infrastructure
- Replacement of open drainage with piped drainage infrastructure
- Construction of new road pavements and asphalt surfacing
- Installation of signage, pavement marking and business interface improvements

Project Timeline

- Construction commencement: Early 2027
- Construction completion: End of 2027

Although planning will attempt to minimise disruption to businesses, construction works will significantly impact access to the current Containers for Change facility.

Vehicle queues associated with the facility would conflict with heavy vehicle movements and construction activities during the LIA upgrades, creating traffic management and safety concerns. These conflicts are also likely to continue following completion of the upgrades due to increased heavy vehicle access within the industrial area.

Scheme Expansion – 1 July 2026

The Containers for Change scheme will expand on 1 July 2026, with additional containers becoming eligible for refunds.

New eligible containers will include:

- Wine bottles
- Spirit bottles
- Wine packaged in plastic
- Sachets and casks
- Water packaged in casks
- Concentrated fruit and vegetable juices
- Flavoured milk
- Cordial

The expansion is expected to generate approximately 200 million additional containers annually, including 90–130 million glass bottles.

The York facility is already operating at maximum capacity and does not have sufficient land available to accommodate additional container volumes.

Without expansion, the site will experience increased congestion and operational inefficiencies.

Workforce Considerations

The Workforce Plan 2025–2029 identified an opportunity to transition the Containers for Change service to a community group operator.

This approach would:

- Reduce operational demands on the Shire workforce
- Provide fundraising opportunities for community organisations
- Allow community groups to directly benefit from the scheme

The Shire has discussed potential transition options with WARRRL, which supports this approach where feasible.

Options Provided by WARRRL

WARRRL has provided three (3) potential pathways.

Option 1 – Continue Operating Until 2027

Under this option, the Shire would continue operating the refund point until the agreement expires in October 2027.

This would require:

- Continued staffing commitments
- Management of ongoing operational requirements
- Managing operational impacts during LIA construction works

Option 2 – Subcontract Operation to a Community Group

The Shire could subcontract the facility operations to a community group while retaining the RPA with WARRRL.

However, the Shire would remain responsible for:

- Compliance with the agreement
- Operational audits and inspections
- Administrative obligations
- Insurance requirements associated with the operation of the facility

This option reduces operational staffing but does not remove the Shire's contractual liabilities.

Option 3 – Expression of Interest Process

WARRRL can conduct an Expression of Interest (EOI) process to identify a new operator.

The process typically takes approximately six (6) months and includes:

1. Planning stage and stakeholder consultation
2. EOI documentation development
3. Public EOI release
4. Evaluation of submissions
5. Appointment of a new operator
6. Mobilisation of the new operator and demobilisation of the Shire

WARRRL cannot guarantee a replacement operator will be identified. If no operator is secured, the Shire will be required to continue operating the facility until the agreement expires.

As part of the EOI process, the Shire must provide a list of assets that may be transferred to the new operator.

Any asset sale would be negotiated outside the WARRRL EOI process.

Alternative Location

If Council chooses to continue operating the facility long-term, a new site will need to be developed.

The only suitable location currently identified is:

Lot 500 (3901) Spencers Brook-York Road, York (York Waste Transfer Station Reserve)

However:

- No infrastructure currently exists on the site
- Purpose-built buildings and infrastructure would be required
- Significant capital funding would be necessary

Considering the site constraints, forthcoming infrastructure projects, and anticipated scheme growth, transitioning service operations to an alternative provider is regarded as the most sustainable long-term strategy for the Shire. This course of action also offers the most effective means of managing the Shire's liabilities and risks.

OPTIONS

Council has the following options:

Option 1: Council could choose to continue operating the Containers for Change facility until the current agreement expires in October 2027.

Option 2: Council could choose to subcontract operations to a community group while retaining the Refund Point Agreement.

Option 3: Council could choose to request WA Return Recycle Renew Pty Ltd (WARRRL) to undertake an Expression of Interest (EOI) process to identify a new operator for the York Containers for Change facility, noting that the current Shire Depot site will not be available for ongoing operation and a new operator would be required to establish an alternative location.

Option 3 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Consultation will occur with WARRRL as part of the EOI process to identify a new operator.

Consultation with local community organisations and the broader community will occur following the EOI process should a suitable operator be identified.

The Shire has been approached by both community organisations and commercial entities expressing interest in acquiring the York operation.

Strategic

Council Plan 2025-2035

Pillar 1: Community and cultural vitality

A strong, inclusive community supporting all cultures and generations

Pillar 3: Thriving natural environment

A climate-resilient, healthy natural environment

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

Nil

Financial

While the Containers for Change facility has generally operated at a modest financial surplus, these figures do not include the internal administrative resources required to manage the facility.

This includes Officer time associated with:

- Contract management and reporting obligations to WARRRL
- Operational oversight and staff coordination
- Financial administration and reconciliation
- Compliance, audits and inspections

When these internal resourcing requirements are considered, the overall financial benefit to the Shire is reduced.

Furthermore, continued operation of the facility by the Shire would necessitate capital investment for relocation. This is projected to substantially affect the budget, with anticipated costs exceeding $300,000.

Legal and Statutory

The Shire must continue to comply with the Refund Point Agreement with WARRRL, which expires on 1 October 2027.

Section 2.7(2) of the *Local Government Act 1995* is applicable and states:

"2.7. Role of council

(1) The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.

(2) The council's governing role includes the following —

(a) overseeing the allocation of the local government's finances and resources;

(b) determining the local government's policies;

(c) planning strategically for the future of the district;

(d) determining the services and facilities to be provided by the local government in the district;

(e) selecting the CEO and reviewing the CEO's performance;

(f) providing strategic direction to the CEO.

(3) For the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles —

(a) the council's governing role is separate from the CEO's executive role as described in section 5.41;

(b) it is important that the council respects that separation.

(4) The council must make its decisions —

(a) on the basis of evidence, on the merits and in accordance with the law; and

(b) taking into account the local government's finances and resources.

(5) The council must have regard to the need to support an organisational culture for the local government that promotes the respectful and fair treatment of the local government's employees.

(6) The council has the other functions given to it under this Act or any other written law."

Risk Related

The current site poses increasing safety risks as the upgrade of the light industrial area progresses.

Operational risks arise from the proposed expansion of the Containers for Change program, with additional container types set to become eligible from July 2026. Existing site limitations affect the capacity to support this planned growth.

As the need for internal resources and support grows, so do operational and financial risks.

Continuity is at risk if a new operator cannot be found through the WARRRL EOI process.

Workforce

The scope of this report is managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
030326

Moved: Cr Kevin Trent **Seconded: Cr Elaine Ashford**

That, with regard to Containers for Change Refund Point - Future Operation, Council:

1. **Notes the operational constraints associated with the current Containers for Change facility located at the Shire Depot.**
2. **Supports the transition of the York Containers for Change refund point to an alternative operator.**

3. **Requests WA Return Recycle Renew Pty Ltd (WARRRL) to undertake an Expression of Interest process to identify a new operator for the York Containers for Change refund point.**

4. **Authorises the Temporary Chief Executive Officer to negotiate transition arrangements with WARRRL and any future operator.**

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

Location Plan – Lot 101 (21) Wyborn Street, York



SY014-03/26 YORK BICENTENARY PLANNING

File Number:	**4.11171**
Author:	**Carol Littlefair, Arts and Cultural Heritage Officer**
Authoriser:	**Anneke Birleson, Acting Executive Manager Corporate & Community Services**
Previously before Council:	**Nil**
Disclosure of Interest:	**Nil**
Appendices:	**Nil**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

To seek Council's approval to commence planning for York's Bicentenary in 2031 and the establishment of a Reserve account.

BACKGROUND

The State Bicentenary in 2029 will mark 200 years since the establishment of the Swan River Colony. The WA Government's intention is that "this milestone is an opportunity to reflect on Western Australia's history, honour the diversity of our communities, and look forward to a future grounded in truth-telling, reconciliation, and unity". A Planning Advisory Group to the Department of Premier and Cabinet has been formed to help shape a respectful and inclusive Bicentenary event, ensuring that diverse voices and communities are represented throughout the planning process and provide recommendations to the WA Government.

The City of Albany is marking its Bicentenary in 2026, Western Australia's first Bicentenary. Albany 2026 will set the benchmark for reconciliation and is critical to the success of Perth 2029. Albany is hosting a range of events, details can be seen at www.albany2026.com.au.

The City of Albany undertook extensive community consultation during 2021/22 to understand community expectations and ambitions for Albany 2026. This consultation helped form the Bicentenary Strategic Plan, which is available via the link below:

https://www.albany.wa.gov.au/documents/3275/bicentenary-strategic-plan.

Although smaller than its Albany and Perth counterparts, York holds a significant place in Western Australia's history as the first inland European settlement, dating from 1831. Therefore, its Bicentenary will be in 2031. It is important that if suitable commemorations are to be held in York during 2031 that planning for events begins this year. Grant funding is likely to be required for all but the most low key community based events and grant funding is generally only obtained when thorough and well structured planning processes can be demonstrated.

COMMENTS AND DETAILS

York 2031 Bicentenary events should be inclusive of the whole community where the events and programs are co-designed and co-decided.

As the Albany Bicentenary Strategic Plan has been regarded politically as the key pilot project for the State 2029 Bicentenary, it would be prudent for the Shire to follow a similar planning process.

With this in mind, Officers recommend the following staged process:

1. Seek or allocate Shire funding for community consultation during 2026/27and begin setting aside Reserve funds for project delivery. These funds can be used to leverage additional State and Federal funding at the appropriate time. An application will be made to Lotterywest who may consider funding the planning stage, which could be in the region of $60,000-$100,000.
2. Establish a dedicated Reserve Account for the York Bicentenary with a Municipal contribution of $50,000 per financial year for the next five (5) years, commencing in 2026/27. This will result in a total Reserve of $250,000 by 2031.
3. Undertake broad community consultation either in-house or by engaging external consultants, or a combination of both, in order to create a Bicentenary Strategic Plan.
4. Form a Bicentenary Working Group to define events.
5. Call for Expressions of Interest from interested organisations to work with the Shire as project partners to deliver events. Such partners would enter into agreements with the Shire for project delivery.

All or any of these stages could be utilised, combined or not undertaken. However, if broad community consultation is not undertaken there is a risk of reputational damage and reduced leverage for funding opportunities.

OPTIONS

Council has the following options:

Option 1: Council could choose to request the Temporary Chief Executive Officer commence the planning process for the York Bicentenary 2031, establish a dedicated Reserve Account and include an annual budget allocation of $50,000 commencing in 2026/27.

Option 2: Council could choose not to request the Temporary Chief Executive Officer commence the planning process for the York Bicentenary 2031, establish a dedicated Reserve Account and include an annual budget allocation of $50,000 commencing in 2026/27.

Option 3: Council could choose to modify the proposed stages of the process and authorise the Temporary Chief Executive Officer to act on these. Council will need to specify what steps are to be taken.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

There are number of relevant stakeholders that Officers recommend are consulted with in addition to broad community consultation, including but not limited to:

Shire’s Aboriginal Advisory Group

Shire’s Access and Inclusion Advisory Group

Ballardong Aboriginal Corporation

York District High School

Wheatbelt Arts & Events Inc

The York Society

River Conservation Society

York Business Association

Federal Member for Bullwinkel

Premier of Western Australia

Wheatbelt Development Commission

Strategic

Council Plan 2025-2035

Pillar 1: Community and cultural vitality
A strong, inclusive community supporting all cultures and generations.

Pillar 2: Future-ready economy
A diverse resilient economy with employment and investment growth.

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

C5 Public Events in York

C6 Public Art

F12 External Grants - Procurement & Management

F13 Financial Reserves

G9 Reference or Working Groups

Financial

It is likely that $60,000-$100,000 will be required in community consultancy fees during 2026/27.

It is recommended that the Shire allocates $50,000 per annum commencing in the 2026/27 FY as Reserve funds for Bicentenary events, which can be used to leverage additional State and Federal funding at the appropriate time.

Legal and Statutory

Section 6.11 of the *Local Government Act 1995* is applicable and states:

"6.11. Reserve accounts

(1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.

(2) Subject to subsection (3), before a local government —

(a) changes the purpose of a reserve account; or*

(b) uses the money in a reserve account for another purpose,*

it must give one month's local public notice of the proposed change of purpose or proposed use.

** Absolute majority required.*

(3) A local government is not required to give local public notice under subsection (2) —

(a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or

(b) in such other circumstances as are prescribed.

(4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.

(5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account.

Regulation 17 of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

17. Title of reserve accounts

(1) A reserve account is to have a title that clearly identifies the purpose for which the money in the account is set aside.

(2) In the accounts, annual budget and financial reports of the local government a reserve account is to be referred to —

(a) in the information required by regulations 27(g) and (ga) and 38, by its full title; and

(b) otherwise, by its full title or by an abbreviation of that title."

Risk Related

There is a high reputational risk associated with the planning phase of the York Bicentenary 2031. Establishment of an appropriate framework that fosters partnerships with all stakeholders, including a working group will mitigate these risks.

Financial risk in relation to the Reserve Account and funding can be considered and managed through the annual budget process.

Workforce

The Bicentenary is likely to have an impact across the organisation. Future workforce planning may require the consideration of an additional resource for the purpose of planning and delivering the York Bicentenary. Funding will be sought to support this.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
040326

Moved: Cr Denese Smythe **Seconded: Cr Kevin Trent**

That, with regard to York Bicentenary Planning, Council:

1. **Requests the Temporary Chief Executive Officer to commence the planning process for the York Bicentenary in 2031 as outlined in the report.**
2. **Requests the Temporary Chief Executive Officer to establish a dedicated Reserve Account for the purpose of York Bicentenary 2031.**
3. **Requests the Temporary Chief Executive Officer to include an annual budget allocation of $50,000 commencing in 2026/27 to be paid into the York Bicentenary 2031 Reserve Account.**

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

SY015-03/26 TOURISM FUNDING ACQUITTAL - WESTCYCLE INC, CANOLA CLASSIC 2025

File Number:	**4.11124**
Author:	**Rebecca Atkinson, Manager Tourism & Economic Development**
Authoriser:	**Anneke Birleson, Acting Executive Manager Corporate & Community Services**
Previously before Council:	**22 July 2025 (060725)**
Disclosure of Interest:	**Nil**
Appendices:	**1. Funding Acquittal Form** **2. Shire Acknowledgement** **3. Invoices**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents the sponsorship acquittal received from WestCycle Inc for the delivery of the Canola Classic 2025.

BACKGROUND

The Tourism Funding Policy C8 – Funding: Grants and Sponsorship provide the parameters for considering applications for Shire financial and in-kind support. Tourism funding remains open for applications all year. Applications are considered against the criteria contained in Council policies and guidelines and recommendations approved by Council at its next available meeting.

Historically, the Shire has provided support for activities, infrastructure improvements for facilities and funding for events that contribute to the Shire's community, social and economic objectives.

In both instances, acquittal reporting is a requirement of sponsorship. Dependent on the size, scale and frequency of funding, acquittal reporting detail varies. At a minimum, acquittal reports must include:

1. Key outcomes
2. Lessons learned
3. Community benefits
4. How the Shire was acknowledged
5. Budget detailing how the monies were spent

At its July 2025 Ordinary Meeting Council resolved to approve a funding amount of $5,000 ex GST, under the Tourism Funding category to WestCycle for the delivery of the 2025 Canola Classic, held on 24 August 2025 (060725):

"That, with regard to Request for Tourism Funding - WestCycle - Canola Classic, Council:

1. Receives the request for funding from WestCycle – Canola Classic, as presented in confidential Appendix 1.

2. Approves the amount of funding to be provided in accordance with the table below:

FINANCIAL YEAR	*SPONSORSHIP*	*FIRST PROGRESS PAYMENT (80%)*	*FINAL PAYMENT ON ACQUITTAL (20%)*
2025/26	***$5,000 ex GST***	***Following 2025/26 budget adoption***	***1 December 2026 or earlier upon successful acquittal***

3. Directs the Chief Executive Officer to include the above agreed amount in the 2025/26 budgeting process."

The Canola Classic is a large-scale cycling event attracting participants from across Western Australia and showcasing York's scenic countryside, heritage township and tourism offerings.

COMMENTS AND DETAILS

The following table summarises WestCycle's acquittal for the 2025 Canola Classic event.

TABLE 1.

PURPOSE	PROVISION	ACQUITTAL SUMMARY
To deliver the Canola Classic 2025 cycling event	$5,000 ex GST	• The 2025 Canola Classic was delivered on 24 August 2025. • Attracted 473 registered riders from Perth and regional WA, supported by twenty seven (27) staff and volunteers • Total reported attendance of approximately 550 participants and event personnel • Promoted York as a regional cycling and tourism destination, showcasing canola fields, heritage buildings, and Avon Terrace. • Encouraged overnight stays and local hospitality visitation, supporting accommodation providers and local businesses • Strong positive participant feedback, with high rider satisfaction and return intent • Shire's funding amount was used in full to co-contribute to Traffic Management Plan. **KEY LESSONS LEARNED** • Weather impacts**:** Rain and wind affected rider comfort, highlighting the need for stronger contingency planning, additional shelter at aid stations, and clearer communication regarding conditions. • Aid station improvements: Nutrition and hydration stations were well received; however, feedback suggested more variety and clearer signage would enhance the rider experience. • Growing demand: With 500+ riders registered, the event demonstrated strong demand for regional cycling events, reinforcing the importance of early marketing and strong community partnerships.

		• Future course review: Consideration will be given to refreshing or adjusting the course in future years to maintain rider engagement and support participation growth.

In Summary:

The Canola Classic successfully delivered the intended outcomes, including:

- Promotion of York's attractions, eateries and visitor experiences
- Route integration through York's countryside and Avon Terrace
- Encouragement of overnight stays and local hospitality visitation
- Inclusion of multiple ride distances and e-bike registrations to support accessibility

A total reported attendance:

- 473 registered riders
- Twenty seven (27) staff and volunteers
- Total reported attendance: approximately 550 (accounting for family travelling with riders)

Financials

TABLE 2.

INCOME (EX GST)	
Shire of York Funding	$ 5,000.00
Registrations	$48,887.00
Applicant Contribution	$18,717.22
Jersey Sales	$ 5,410.00
Total Income	**$78,014.22**
EXPENDITURE (EX GST)	
Equipment Hire (Timing, Toilets, Water, Radios, Audio)	$12,086.91
Traffic Management	$ 7,841.50
Event Planning & Delivery	$39,796.00
Medical & Ambulance	$ 2,008.76
Marketing	$ 1,550.32
Event Catering	$ 2,434.00
York Hotel (accommodation)	$ 2,040.00
Miscellaneous and operational costs	$10,256.73
Total Expenditure	**$78,014.22**

The applicant confirmed that all Shire funds were expended in accordance with the approved budget.

The Shire of York's sponsorship was acknowledged through:

- Rider Guide including President's Welcome message
- Logo placement on website and promotional materials
- Interview of and promotion by the then Shire of York President Kevin Trent
- Public acknowledgements via event commentator
- Shire logo displayed on timing bibs

A copy of WestCycle – Canola Classic 2025 Event acquittal form is presented in Appendix 1. Proof of Shire recognition is presented in Appendix 2. Invoices of expenditure are presented in Appendix 3.

OPTIONS

Council has the following options:

Option 1: Council could choose to accept the acquittal as presented in Appendix 1.

Option 2: Council could choose not to accept the acquittal as presented.

Option 3: Council could choose to seek further details from the funded organisation.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

WestCycle Inc – post event meeting

Shire Officers

Strategic

Council Plan 2025-2035

Pillar 1: Community and cultural vitality

A strong, inclusive community supporting all cultures and generations.

Pillar 2: Future-ready economy

A diverse, resilient economy with employment and investment growth.

Policy Related

C8 Funding: Grants & Sponsorship

Financial

The total funding provided to WestCycle – Canola Classic 2025 was $5,000 ex GST,

The final 20% milestone payment of $1,000 (ex GST) is covered in existing budget allocations.

Legal and Statutory

Nil in relation to the receipt of the acquittal.

Risk Related

Should Council choose not to accept the acquittal, this poses a low reputational, compliance and financial risk. Regular reporting in accordance with funding agreements and policy requirements including acceptance of acquittals through resolution provides acceptable treatment controls to manage the risks identified.

Workforce

The scope of this report can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
050326

Moved: Cr Melissa Welsh **Seconded: Cr Kevin Trent**

That, with regard to the Tourism Funding Acquittal - WestCycle Inc, Canola Classic 2025, Council:

1. **Accepts the acquittal report from WestCycle Inc, as presented in Appendix 1.**

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

Funding Acquittal Form

Acquittal | Office Use Only

FUNDING ACQUITTAL FORM

Instructions to complete the form:

1. Pre-filled information from previously submitted forms connected to your funding will be provided. Please check this information is correct and make any changes necessary.

2. Complete and submit this form no later than 90 days following the conclusion of your project/event.

3. Refer to the relevant guidelines to assist you in providing the most appropriate information.

If you are unsure about what is required or would like some clarity on a particular question, please contact the Shire Officer outlined in the relevant guidelines.

Funding Category

(•) Tourism ( ) Outstanding Representation ( ) Community ( ) Economic Development

Organisation Information

Name of Organisation

WestCycle Incorporated

Street Address

[redacted] West Leederville 6007

Postal Address

[redacted] West Leederville 6007

Email:

[redacted]

Website (if applicable)

www.westcycle.org.au

Project Name

Canola Classic 2025

Funding Amount

$ 5,000.00

Is your acquittal for one-off or multi-year funding?

(•) One-Off ( ) Multi-Year

Date Funding Granted

11/08/2025

Date project was Delivered

24/08/2025

Who is your target sector of the community?*

[ ] Youth [ ] Seniors [ ] Disadvantaged [ ] Isolated [x] Visitors [ ] Other

Strategic Alignment*

Describe how your project delivered against the **Shire of York Council Plan 2025 - 2035** Pillars selected in your application

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The 2025 Canola Classic delivered outcomes that aligned strongly with all four pillars of the Shire of York Council Plan 2025–2035.

1. The Place to Be
The event brought together 473 riders and 27 staff and volunteers, creating a strong sense of community participation and shared celebration of cycling. The Canola Classic fostered a welcoming and inclusive environment that encouraged people of all ages and abilities to take part. The event also promoted York's attractions and experiences, encouraging visitors to extend their stay and explore the town and surrounding Avon Valley.

2. Driving the York Economy Forward
While the event contributed to York's tourism profile and local economy by encouraging visitors to stay and dine locally. WestCycle staff and volunteers stayed at the Palace Hotel York and held a group dinner at the Imperial Homestead Pub, supporting local hospitality providers. The event website and communications highlighted York's visitor experiences, including local eateries, markets, and attractions, and promoted the Shire's "What's On / Stay & Eat" flyer. Together, these efforts helped position York as an appealing destination for both cycling and regional tourism.

3. A Leader in Sustainable Environment
As a cycling event, the Canola Classic promoted low-impact recreation and appreciation of York's natural beauty. The route showcased the region's canola fields, wildflower landscapes, and scenic countryside, encouraging participants to connect with nature while supporting active lifestyles. The event's minimal environmental footprint demonstrated WestCycle's commitment to environmentally responsible tourism.

4. Built for Lifestyle and Resilience
The Canola Classic activated York's public spaces, roads, and community infrastructure, bringing visitors and residents together to enjoy the Shire's heritage environment. Key routes included Avon Terrace, highlighting the town's historic built character. The York Fire and Emergency Services also played an important volunteer role in event delivery, strengthening community partnerships and resilience through local engagement and collaboration.

Delivery of Stated Outcomes *

Please demonstrate how you successfully delivered the outcomes outlined in your application. How was this success measured? Please attach supporting documentation (if applicable) in addition to your answer below. NOTE: Do not ONLY attach a document.

Style B I U Open Sans 14

The Canola Classic successfully delivered on its intended outcomes:

1. Attracting participants and supporters from across Western Australia
The event attracted 473 registered riders from Perth and regional areas, as well as 27 staff and volunteers, many of whom had not previously visited York. Feedback received during and after the event highlighted the scenic route, welcoming atmosphere, and the opportunity to experience the Shire's countryside and community.

2. Boosting overnight stays and local spend
The event contributed to the local economy through accommodation and dining. Staff and volunteers stayed at the Palace Hotel York and the event dinner was held at the Imperial Homestead Pub, supporting local hospitality providers. The event also shared the Shire's "What's On / Stay & Eat" promotional flyer and encouraged visitors to explore York's attractions, markets, and eateries.

3.Promoting York as a cycling and tourism destination
The Canola Classic's website, social media, and email promotions featured York prominently, including the message:

"The Canola Classic celebrates cycling but also the region and families – why not make a weekend of it to explore the Avon Valley's wildflower trails, antique fairs, miniature railways, hot air balloon rides, stargazing, farmers markets, eateries, and wineries."
This messaging, along with photos and coverage of York's canola fields and heritage buildings, elevated the Shire's profile as a cycling and tourism destination.

4. Encouraging healthy and active lifestyles
The Canola Classic promoted cycling participation and wellbeing by offering routes suitable for a range of fitness levels. Many participants were recreational riders and families, helping introduce new people to cycling in a supportive, non-competitive environment. We also offered e-bike registrations.

5. Creating a welcoming and accessible event
The Canola Classic provided multiple ride distances catering to all skill levels.

Success was measured through participation numbers, volunteer engagement and positive informal feedback from attendees. The event achieved strong rider turnout and positive sentiment from participants and the Shire, demonstrating effective delivery against the proposed outcomes.

Total Attendees (if applicable)

550

Please upload supporting documents *

Drag and drop up to **4** files here to upload or Choose files

Files (1 uploaded)

EventBookingsCSV (11).csv 58.11KB

Marketing, Media and Promotions

How was the Shire of York support recognised? (eg social media posts, logo on uniform, posters, other media etc. Please attached examples of the support)

Style Open Sans 14

- Rider Guide with President Welcome message and acknowledgement in partners
- Logo and acknowledgement on webpage
- Interview and promotion of Shire of York President Kevin Trent
- Commentator briefing notes acknowledged the Shire for their support throughout the day
- Shire of York Logo on Timing Bibs

Please upload supporting documents *

File limit has been reached.

Files (4 uploaded)

CC25 Rider Guide.pdf	21.16MB
Screenshot 2025-10-27 165606.png	248.97KB
Screenshot 2025-10-27 170450.png	395.82KB
CC25 - Rider Numbers Working.pdf	403.09KB

Feedback from Those Involved

What was the general feedback received from those involved, including volunteers, attendees, competitors etc? (In addition to your answer, please attached examples of the feedback if applicable)

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"enjoyed visiting and staying in York the day/night before"

"Loved the countryside and enjoyed the serenity of the country roads."

"Was a great event. I wish there were MORE in WA!"

"I thoroughly enjoyed the event as a first-timer and will be back next year for sure! Thank you :)"

"Overall a great event run by great people in a great location; nice work team!"

"Thanks again for organising the event, the ride was wonderful & the Golden Fields of Canola were fantastic. Moving the toilets closer to the 1/2-way rest point was an improvement on the previous year. Thanks again - Stout"

Please upload supporting documents

Drag and drop up to **4** files here to upload or Choose files

FINANCIALS

Please complete the table below outlining your actual income and expenditure

NOTE: Do not included GST in your amounts provided

NOTE: If you received funding over $10,000, please attach a separate budget with a detailed breakdown, providing only overall totals in the table below.

(If you require more lines than those provided, please click the + icon to add lines in the relevant section – eg Income or Expenditure)

STATEMENT OF INCOME AND EXPENDITURE

INCOME

Description	Amount
Cash	
- Shire of York Funding	$ 5,000.00
- Registrations	$ 48,887.00
- Applicant Contribution	$ 18,717.22
- Other (Jersey Sales)	$ 5,410.00
	$
	$
	$

TOTAL INCOME

$ 78,014.22

EXPENDITURE

Description	Amount
- Commentator	$ 1,040.00
- Medical & Ambulance	$ 2,008.76
- Motorbike marshals	$ 950.00
York SES Volunteer Incentive	$ 300.00
Equipment Hire (Timing, Toilets, Water, Radios, Ute hire, Audio)	$ 12,086.91

Description	Amount
Bike Mechanic	$ 727.22
Marketing (Meta, Google, Collateral, Photographer)	$ 1,550.32
Traffic Management	$ 7,841.50
Event Merch (Jersey & Momento)	$ 5,556.39
York Hotel	$ 2,040.00
Vehicle expenses	$ 554.00
Event Catering (Staff, volunteers and on course nutrition)	$ 2,434.00
Misc	$ 1,129.12
Event Planning & Delivery	$ 39,796.00

TOTAL EXPENSE

$ 78,014.22

Please Upload a PDF containing supporting evidence of expenditure (invoices/receipts etc) here *

Drag and drop up to **10** files here to upload or Choose files

Files (6 uploaded)

Invoice INV-19316.pdf	93.06KB
York VFES West Cycle.pdf	195.55KB
receipt-1.pdf	59.88KB
canola classic.pdf	24.81KB
Invoice INV-19072.pdf	91.32KB
Invoice INV-0139 (1).pdf	57.78KB

Did you expend all funds granted by the Shire of York?

(•) Yes ( ) No

Was your overall expenditure what you predicted?

(•) Yes ( ) No

Please provide an explanation below

Economic Impact (Tourism Funding only)

TOURISM ECONOMIC IMPACT	Intrastate *	Interstate *	International *
Volunteers / Officials / Participants / Competitors / Performers	500	0	0

Average Daily Spend (Accommodation, meals, entertainment etc)

$ 35.00

	Intrastate *	Interstate *	International *
Average Length of Stay per person (in days)	1	0	0

Total Intrastate

$ 17,500.00

Total Interstate

$ 0.00

Total International

$ 0.00

TOTAL Tourism Economic Impact

$ 17,500.00

How did you calculate and verify these numbers shown above?

473 riders
27 Event Staff

Please attach supporting documents

Drag and drop up to **4** files here to upload or Choose files

How did the project/event showcase aspects of the Shire of York and assists with its competitive positioning as a vibrant tourist destination?

Style B I U Open Sans 14

1. Highlighting York's Scenic Assets

The event routes deliberately go through golden canola fields, rolling hills and heritage-rich countryside, offering riders and visitors an immersive experience of the Avon Valley's natural beauty. This visual appeal is amplified through social media buzz and photography, which positions York as a picturesque escape from city life. The inclusion of heritage trails, Mount Brown Lookout, and historic York township in promotional materials reinforces York's cultural depth alongside its natural charm.

We further incorporated Canola and the York Town Hall onto the design of the participant jersey.

2. Positioned York a destination beyond the event
The Canola Classic is marketed as "more than a ride", encouraging participants to make a weekend of it. Event collateral (provided by the Shire) promotes local attractions such as:

- York Antiques Fair and Night Market
- Wildflower trails, miniature railways, and hot air balloon rides
- Farmers' markets, wineries, and eateries

3. Economic and Social Impact

Canola Classic provided a boost to local businesses and increase visitor numbers. The influx of riders and spectators generates benefits for accommodation providers, cafes and shops, reinforcing York's reputation as a regional hub for events and tourism.

Environmental Impacts and Other Considerations

Did the project/event impact on the environment in any way? If yes, please explain in what way and if negative, what remedial works have been undertaken to restore the impact?

Style B I U Open Sans 14

There is no evidence of negative environmental impact such as habitat destruction or pollution caused by the event.

Lessons Learned

What were the key lessons learned whilst delivering the project?

- Rain and wind impacted rider comfort, highlighting the need for contingency plans for adverse weather, such as extra shelter at aid stations and improved communication on conditions.
- Nutrition and hydration stations were well-received, but feedback suggested more variety and clearer signage for aid stations would improve rider experience.
- Nearly 500 riders registered, defying a wet forecast and showing strong demand for regional cycling events. This reinforced the importance of early marketing and community partnerships to attract riders and families
- In future years, we may look at changing the event course to keep riders engaged and promote increased participation

Checklist *

All Supporting documentation as requested (feedback, financials, promotional etc)

DECLARATION

In affixing my name to this form I the undersigned, on behalf of and with the authority of my organisation, make the following declarations:

We declare to the best of our knowledge that the statements made in this report are true

We have recorded and retained all original invoices and receipts in accordance with the Funding Agreement. We acknowledge that the Shire of York may audit the organisation to verify the accuracy of the information contained in this acquittal

The information contained within the Statement of Income and Expenditure is complete and accurate and does not contain any misleading or fraudulent information

Relevant statutes, regulations, by-laws and requirements of any Federal, State or Local Government have been complied with

Acquittal report duly authorised by:

Title	First Name (?) *	Last Name *
Miss	Sarah	Nisbet

E-mail (preferred for correspondence) *	Position Held
[redacted]	Business Manager

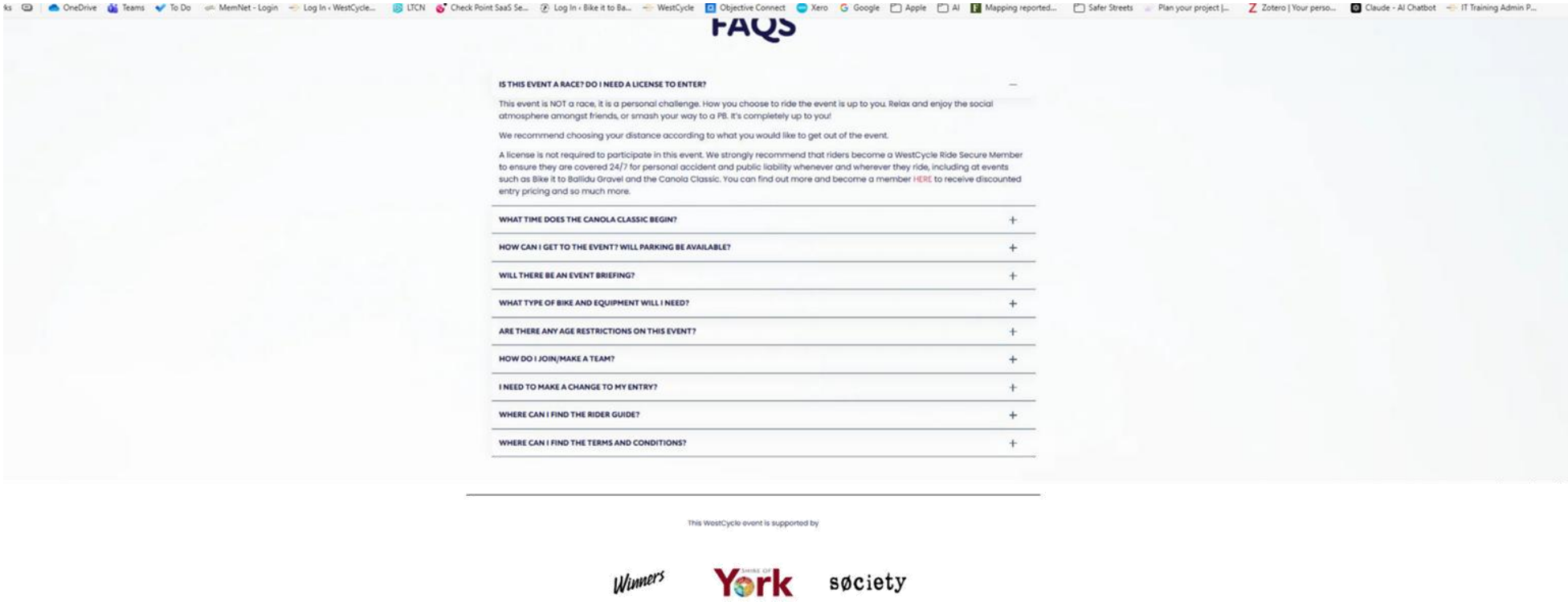
By checking the box below and pressing SUBMIT, you are confirming you have the authority to act on behalf of yourself or organisation, and it will be accepted as a digital signature *

I acknowledge selecting this box confirms my authority to submit this application on the behalf of myself and/or the organisation ident ified in this application and will be received as a digital signature.

Contact Us:

Shire of York 1 Joaquina Street York WA 6302 (08) 9641 0500 records@york.wa.gov.au ABN: 55 315 676 247

Next


FAQS
IS THIS EVENT A RACE? DO I NEED A LICENSE TO ENTER?
This event is NOT a race, it is a personal challenge. How you choose to ride the event is up to you. Relax and enjoy the social atmosphere amongst friends, or smash your way to a PB. It's completely up to you!
We recommend choosing your distance according to what you would like to get out of the event.
A license is not required to participate in this event. We strongly recommend that riders become a WestCycle Ride Secure Member to ensure they are covered 24/7 for personal accident and public liability whenever and wherever they ride, including at events such as Bike it to Ballidu Gravel and the Canola Classic. You can find out more and become a member HERE to receive discounted entry pricing and so much more.
WHAT TIME DOES THE CANOLA CLASSIC BEGIN?
HOW CAN I GET TO THE EVENT? WILL PARKING BE AVAILABLE?
WILL THERE BE AN EVENT BRIEFING?
WHAT TYPE OF BIKE AND EQUIPMENT WILL I NEED?
ARE THERE ANY AGE RESTRICTIONS ON THIS EVENT?
HOW DO I JOIN/MAKE A TEAM?
I NEED TO MAKE A CHANGE TO MY ENTRY?
WHERE CAN I FIND THE RIDER GUIDE?
WHERE CAN I FIND THE TERMS AND CONDITIONS?
This WestCycle event is supported by
Winners
York
society

WestCycle Events
Published by Buffer · 31 July ·

Canola Classic readies to roll with it in blooming York

Regos are booming and the canola will be blooming for the Canola Classic's undulating 52km and 93km rides on Sunday 24 August – less than a month away!

Shire of York president Kevin Trent (above, left) was out on his trusty mount on the weekend and can confirm his Shire's canola fields have welcomed the recent rains and will soon achieve their glorious seasonal gold.

"Last year's event was a great success, celebrating the stunning canola season and showcasing York at its best," president Trent said.

"It's a fantastic event that brings real energy to the town. We saw plenty of social media buzz with those vibrant field photos. It brought in riders, families and visitors from across the State and gave a real boost to local accommodation, cafes, shops, and attractions."

The president added: "There's a strong sense of community pride, with volunteers and local groups getting involved."

This year's weekend attractions include the York Antiques Fair and York Night Market.

Read more here: https://westcycle.org.au/avon-it-canola-classic-set-to.../

Sign up here: www.westcycle.org.au/canola-classic/

Shire of York Winners Bars Søciety










CANOLA
CLASSIC
93KM
123
SHIRE OF
York
society
Winners
WESTCYCLE


CANOLA
CLASSIC
52KM
123
SHIRE OF
York
society
Winners
WESTCYCLE

WELCOME



Welcome

KEVIN TRENT

President - Shire of York

On behalf of the Shire of York I thank you for attending the Canola Classic and wish you all a great day. Each year the Canola Classic celebrates the stunning canola season and showcases York at its best.

It's a fantastic event that brings real energy to the town with plenty of social media buzz with all the vibrant photos of the fields, town and more. It brings in riders, families and visitors from across the State and gives a real boost to local accommodation, cafes, shops, and attractions.

The Shire wishes all riders and their entourages a great day on the bike and a great time in our Shire!




EVENT PARTNERS
WestCycle acknowledges the generosity of our event Partners and Supporters in presenting the 2025 Canola Classic.
GOVERNMENT PARTNERS
SHIRE OF York
ROUTE SPONSOR
society
NUTRITION SPONSOR
Winners
EVENT PARTNERS
VAULT CYCLE SERVICES
SEAMLESSAV
BOOTY BUTTER
RIDE ADVICE CYCLERY

søciety

TAX INVOICE

WestCycle
ABN: 36 563 134 343

Invoice Date
21 Jul 2025

Invoice Number
INV-0139

ABN
75 670 697 140

Society Cycling Pty Ltd

Description	Quantity	Unit Price	Discount	GST	Amount AUD
Canola Classic Event Jersey (Includes discount for event sponsorship)	80.00	69.00	2,980.00	10%	2,540.00
Canola Classic Event Socks (Includes discount for event sponsorship)	80.00	12.00	518.40	10%	441.60
Canola Classic Ambassador Jersey	8.00	69.00		10%	552.00
Canola Classic Ambassador Socks	10.00	12.00		10%	120.00
			Subtotal (includes a discount of 3,498.40)		3,653.60
			TOTAL GST 10%		365.36
			TOTAL AUD		**4,018.96**

Due Date: 21 Aug 2025
Please note our bank details:
[redacted]
ABN: 75 670 697 140

Please address any queries to:
[redacted]

PAYMENT ADVICE

To: Society Cycling Pty Ltd

Customer	WestCycle
Invoice Number	INV-0139
Amount Due	4,018.96
Due Date	21 Aug 2025
Amount Enclosed	

Enter the amount you are paying above

TAX INVOICE

WestCycle Inc
105 Cambridge St
WEST LEEDERVILLE WA 6007
AUSTRALIA
ABN: 36563134343

Invoice Date
21 Jul 2025

Invoice Number
INV-19072

Reference
Canola Classic

ABN
44 239 381 105

Taborda Contracting Pty Ltd
65 Eva Street
Maddington WA 6109
Ph 9459 1191
Email:
accounts@taborda.com.au

Description	Quantity	Unit Price	GST	Amount AUD
Site Address :Canola Classic				
Client Contact :Sam MaGuire				
Quote WT-1453Q ST-110	1.00	1,400.00	10%	1,400.00
			Subtotal	1,400.00
			TOTAL GST 10%	140.00
			TOTAL AUD	**1,540.00**

Due Date: 30 Aug 2025
We accept payments via credit card, direct debit and bank transfer using Stripe via the link in our email.
Alternatively, you can make a bank transfer to the following account:

Taborda Contracting
[redacted]

Please use invoice number for the payment reference.

View and pay online now

PAYMENT ADVICE

Customer	WestCycle Inc
Invoice Number	INV-19072
Amount Due	**1,540.00**
Due Date	30 Aug 2025
Amount Enclosed	

Enter the amount you are paying above

To: Taborda Contracting Pty Ltd
65 Eva Street
Maddington WA 6109
Ph 9459 1191
[redacted]

Tax Invoice

York Palace Hotel

Invoice Number: YPH-1076-2022-1
Invoice Date: 11 Aug 2025

The York Palace Accommodation
145 Avon Terrace
York 6302
Australia

+61 0426181948
nola@theyork.com.au

Emily Brown
West Cycle

UNPAID

Reservation Number: LH25060843726841
Reservation Status: Confirmed

Arrival: 23 Aug 2025
Departure: 24 Aug 2025
Nights: 1

Adults: 12
Children: 0
Infants: 0

Date	Description	Room Number	Quantity	Item Total	Total	Payments
23 Aug 2025	King Terrace	King 03	-	$185	$185	-
23 Aug 2025	King Terrace	King 04	-	$185	$185	-
23 Aug 2025	King Terrace	King 05	-	$185	$185	-
23 Aug 2025	King Terrace	King 06	-	$185	$185	-
23 Aug 2025	King Terrace	King 07	-	$185	$185	-
23 Aug 2025	King Terrace	King 08	-	$185	$185	-
23 Aug 2025	King Terrace	King 09	-	$185	$185	-
23 Aug 2025	King Terrace	King 10	-	$185	$185	-
23 Aug 2025	King Terrace	King 11	-	$185	$185	-
23 Aug 2025	A. King Terrace	King 12	-	$185	$185	-
23 Aug 2025	Twin Terrace	Twin 14	-	$190	$190	-
Total			-	-	**$2,040**	$0
Includes GST (10%)			-	-	$185.45	-
Outstanding Balance			-	-	**$2,040**	-

Payment Policy:

Payment due when the cancellation date is reached. Visa and Mastercard accepted. Cash by arrangement. Pre-authorisation of your card may be applied. A surcharge of 1% is applied to credit card payments. To avoid this surcharge, please use the bank transfer method, or advise payment will be cash. If paying by Bank Transfer: [redacted] Reference: LHbooking# AND NOTIFY US TO AVOID DOUBLE CHARGES.

ABN:: 99 573 730 295 BANK DETAILS: [redacted]

Page 1 of 1

TABORDA

TAX INVOICE

WestCycle Inc
105 Cambridge St
WEST LEEDERVILLE WA 6007
AUSTRALIA
ABN: 36563134343

Invoice Date
25 Sep 2025

Invoice Number
INV-19316

Reference
Canola Classic

ABN
44 239 381 105

Taborda Contracting Pty Ltd
65 Eva Street
Maddington WA 6109
Ph 9459 1191
Email:
accounts@taborda.com.au

Description	Quantity	Unit Price	GST	Amount AUD
Site Address :Canola Classic				
Client Contact :Sam MaGuire				
1 x Crew Leader Other Hours docket No 103 - 24/8/2025 - Sunday	10.00	94.75	10%	947.50
5 x Traffic Controller Other Hours docket No 103 - 24/8/2025 - Sunday	50.00	90.50	10%	4,525.00
4 x Traffic Management Vehicle docket No 103 - 24/8/2025 - Sunday	42.00	14.50	10%	609.00
Temp Traffic Lights (Pair) docket No 103 - 24/8/2025 - Sunday	3.00	120.00	10%	360.00
			Subtotal	6,441.50
			TOTAL GST 10%	644.15
			TOTAL AUD	**7,085.65**

Due Date: 30 Oct 2025
We accept payments via credit card, direct debit and bank transfer using Stripe via the link in our email.
Alternatively, you can make a bank transfer to the following account:

Taborda Contracting
[redacted]

Please use invoice number for the payment reference.

View and pay online now

PAYMENT ADVICE

Customer	WestCycle Inc
Invoice Number	INV-19316
Amount Due	**7,085.65**
Due Date	30 Oct 2025
Amount Enclosed	

Enter the amount you are paying above

To: Taborda Contracting Pty Ltd
65 Eva Street
Maddington WA 6109
Ph 9459 1191

VAULT
CYCLE SERVICES

Phone: 0406518812 or 9321 2462
Email : bookings@vaultcycleservices.com.au

Westcycle
West cycle Emily Brown

Email [redacted]
Phone

Receipt / Tax Invoice #8348
25 Aug 2025 11:01am | Main Outlet

1	LABOUR	@ $600.00	$600.00
	Note: Canola Classic 2025 Mechanical support		
1	MISCELLANEOUS PRODUCT	@ $140.00	$140.00
	Note: fuel		
4	ROCKET 700x 23-28 60mm	@ $9.99	$39.96
	Note: Sam		
2	ROCKET 700x 23-28 80mm	@ $9.99	$19.98
	Note: Sam		
	Subtotal		$727.22
	Tax (GST, 10%)		$72.72
TOTAL 8 items			$799.94
TO PAY			$799.94

Payable Via Credit Card or EFT

Acc Name : Vault Cycle Services [redacted]

ABN: 45945956891

York VFES
26 Maxwell St
York WA 6302
9641 1546
ABN 49763516462

INVOICE No. 2825

To:

West Cycle

West Leederville 6007

Date: 29 August 2025

Date	Description	Amount
24/08/2025	Provide volunteer corner marshals for the Canola Classic **Total**	$ 300.00

TOTAL	$ 300.00

York Volunteer Fire & Emergency Services

[redacted]

SY016-03/26 REVIEW OF AUDIT, RISK AND IMPROVEMENT COMMITTEE PAYMENTS FOR INDEPENDENT MEMBERS

File Number:	**4.9680**
Author:	**Gemma John, CEO Support & Projects**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**Not Applicable**
Disclosure of Interest:	**Nil**
Appendices:	**Nil**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents a review of the payments made to independent members of the Audit, Risk and Improvement Committee (ARIC) to reflect legislative changes.

BACKGROUND

The Tranche 2 reforms of the *Local Government Act 1995* and the subsequent commencement of the *Local Government Regulations Amendment Regulations (No. 4) 2025* from 1 January 2026 require the review of the Shire of York ARIC's agreed payment amounts for independent members attending meetings to ensure alignment and compliance with the new legislation.

In the April 2025 Determination of the Salaries and Allowances Tribunal (SAT) for Local Government Chief Executive Officers and Elected Council Members, Part 6.4A states that an independent ARIC member may be paid by a local government council to attend ARIC meetings within the parameters outlined in the table shown below.

TABLE 1.

INDEPENDENT ARIC PER MEETING FEES		
LG Bands	**Independent ARIC Member**	
1 – 4	**Min**	**Max**
	$105	$1,215

The clause also states that local governments must resolve that the fee represents value for money based on the skills and expertise required to undertake the role/s.

Council have considered the Independent ARIC Member fees at previous meetings.

At its March 2024 Ordinary Meeting, Council resolved (100324) (in part):

"That, with regard to the Minutes and Recommendations of the Audit and Risk Committee Meeting held on 21 March 2024, Council:

1. ***Receives the Unconfirmed Minutes of the Audit and Risk Committee (the Committee) Meeting held on 21 March 2024, as presented in Appendix 1, and by adopting the following recommendations of the Committee, Council:***

(a) – h))

i) Resolves to adopt the following meeting fees payable to independent committee members of the Audit and Risk Committee as follows:

Meeting Fee – External Member (x2) $172 per meeting

(j) – q))"

Subsequently, at its June 2025 Ordinary Meeting, Council resolved (170625) (in part):

"That, with regard to the Minutes and Recommendations of the Audit and Risk Committee Meeting held on 10 June 2025, Council:

1. Receives the Unconfirmed Minutes of the Audit and Risk Committee (the ARC) Meeting held on 10 June 2025, as presented in Appendix 1, and by adopting the following recommendations of the ARC, Council:

a) Notes the change of title of Council's Audit and Risk Committee to the Audit, Risk and Improvement Committee.

b) Adopts the reviewed Terms of Reference for the Audit, Risk and Improvement Committee, as presented in Appendix 1.

c) Appoints Shona Zulsdorf as the Presiding Member and Justin Lee as the Deputy Presiding Member of the Shire of York Audit, Risk and Improvement Committee.

d) Approves the meeting sitting fee for the Presiding Member of the Shire of York Audit, Risk and Improvement Committee of $250, to be reviewed once the Salaries and Allowances Tribunal has released its Determination on the matter.

(e) – i))"

Most recently, at its September 2025 Ordinary Meeting, Council resolved (210925) (in part):

"That, with regard to the Minutes and Recommendations of the Audit, Risk and Improvement Committee held on 9 September 2025, Council:

1. Receives the Unconfirmed Minutes of the Audit, Risk and Improvement Committee Meeting held on 9 September 2025, as presented in Appendix 1, and by adopting the following recommendations of the Audit, Risk and Improvement Committee, Council:

a) Appoints Applicants 1 and 2 as the independent external members of the Shire of York's Audit, Risk and Improvement Committee, with the term ending at the October 2027 Local Government Elections.

b) Appoints Applicant 1 as the Presiding Member and Applicant 2 as the Deputy Presiding Member of the Shire of York's Audit, Risk and Improvement Committee.

c) Directs the Chief Executive Officer to notify Applicant 3 of the outcome, noting if an external member resigns within the first (12) months, the position will be offered to Applicant 3 in the first instance, in a process similar to Schedule 4.1A of the Local Government Act 1995.

(d) – h))"

COMMENTS AND DETAILS

Council must now consider whether fees and allowances previously set address the 'value for money' requirement set out in clause 6.4A(1) of the SAT Determination. As part of Council's consideration, it is worth noting the selection criteria that was provided when seeking interest for the independent members. Applicants were asked to demonstrate a high level of expertise and knowledge in financial management, risk management, legislative compliance, internal and external audits, internal controls and assurance processes in a local government setting. Additionally, it required applicants to have a sound understanding in performing the role of Presiding and/or Deputy Presiding Member.

Both the appointed Presiding and Deputy Presiding Member of the ARIC have demonstrated exceptionally against these requirements, continually improving the Shire's management, governance and implementation of measures against the intended outcomes of the ARIC.

The payment rates resolved previously are within the fee range provided in the SAT's April 2025 Determination and provide high value for money for the Shire.

OPTIONS

Council has the following options:

Option 1: Council could choose to accept that the current sittings fees for the external members provide value for money for the Shire of York.

Option 2: Council could choose to review the current ARIC sitting fees in light of the recommended fee range.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Executive Leadership Team

Department of Local Government

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

Policy Related

E1 Code of Conduct – Council Members, Committee Members & Candidates

Financial

The current sittings fees of $250 for the Presiding Member and $172 for the Deputy Presiding Member have been included in the current 2025/26 budget. If the ARIC recommend Council review the sitting fees, the difference in budget allocation would need to be adjusted and funds allocated.

Legal and Statutory

Clause 6.4A of the SAT Determination is applicable and states:

"6.4A Meeting attendance fees for Independent Audit, Risk and Improvement Committee members – per meeting

1. *In accordance with section 5.100(1)(b) of the LG Act, the fee payable by a local government or regional local government council to an Independent Audit, Risk and Improvement Committee (ARIC) Member (whether Presiding Member, Deputy Presiding Member, Deputy Member or Member) for attendance at an ARIC meeting must be set within the range provided in table 8A. The fees provided in table 8A are exclusive of superannuation. Local government bodies should seek their own professional advice in regard to whether or not independent committee members are to be paid superannuation.*

2. *The range in table 8A is provided to enable local governments to appropriately compensate independent ARIC members depending on the skills and expertise required to undertake the roles. The local government must resolve that the fee represents value for money. The*

State Government's Audit and Financial Advisory Services Common Use Agreement (CUAAFA2024) may be used as guide.

Table 8A: per meeting fees for independent ARIC members – local government and regional local governments

Independent ARIC per meeting fees		
Bands	***Independent ARIC Member***	
1 – 4	***Min***	***Max***
	$105	*$1,215*

3. *In accordance with sections 5.100(4), (5) and (6) of the LG Act, an independent ARIC member can be reimbursed for attending ARIC meetings.*
4. *The extent to which an independent committee member can be reimbursed for expenses attending ARIC meetings is the actual travel and associated costs incurred by the independent member demonstrated to the satisfaction of the local government."*

Risk Related

The level of overall organisational risk is reduced due to the provision of independent transparency and oversight with the appointment of suitably skilled and qualified external representatives to ARIC.

Workforce

The scope of this report is managed within the current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
060326

Moved: Cr Denese Smythe **Seconded: Cr Elaine Ashford**

That, with regard to Review of Audit, Risk and Improvement Committee Payments for Independent Members, Council:

1. Resolves that the sitting fees for the Audit, Risk and Improvement Committee's independent members - Presiding Member and Deputy Presiding Member - provide value for money to the Shire of York and its residents.

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

SY017-03/26 POLICY REVIEW - POLICY E14 - COMMUNICATIONS PROTOCOL

File Number:	**4.9680**
Author:	**Gemma John, CEO Support & Projects**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**28 November 2023 (171123)** **28 May 2024 (040524)** **16 December 2025 (111225)**
Disclosure of Interest:	**Nil**
Appendices:	**1. E14 Communications Protocol Policy - Updated Draft**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents a review of Policy E14 – Communications Protocol for Council's consideration.

BACKGROUND

As of 1 January 2026, the latest amendments to the *Local Government Act 1995* came into effect introducing changes to the legislative framework governing how councils operate. Whilst the changes have not altered the original intent and direction relating to the Communications Protocol policy, it does require a review and adjustment to ensure the quoted legislation sections and wording remains accurate.

Additionally, with the current Council & Executive Support Officer (CESO) taking long service leave and the role to be subsequently managed through two (2) positions during this time, the policy requires updating to reflect this change and maintain clear lines of communication between Council and the Administration.

COMMENTS AND DETAILS

To ensure ongoing alignment to *Local Government Act 1995* (the Act), the following sections have been updated within the policy:

- 2.7 Role of Council
- 2.8 The Role of the President
- 2.10 Role of Councillors
- 5.41 Functions of CEO

Other minor references to particular sections of the Act within the policy have been amended to reflect the changes.

To accurately reflect the operational adjustments made to accommodate the CESO long service leave, references to the CESO have been replaced with Council Support Officer (CSO). In some cases, an additional reference to the CEO Support and Project Officer (CSPO) has also been included when appropriate.

OPTIONS

Council has the following options:

Option 1: Council could choose to adopt the reviewed Policy E14 – Communications Protocol.

Option 2 Council could choose not to adopt the changes to the review of Policy E14 – Communications Protocol and request alternative arrangements, identifying what those arrangements are.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Executive Leadership Team

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

E14 Communications Protocol

E1 Code of Conduct: Council Members, Committee Members & Candidates

Financial

Nil

Legal and Statutory

Section 2.7(2)(b) of the Act is applicable to Council's role relating to policies and states:

*"**2.7. Role of council***

(1) The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.

(2) The council's governing role includes the following —

(a) overseeing the allocation of the local government's finances and resources;

(b) determining the local government's policies;

(c) planning strategically for the future of the district;

(d) determining the services and facilities to be provided by the local government in the district;

(e) selecting the CEO and reviewing the CEO's performance;

(f) providing strategic direction to the CEO.

(3) For the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles —

(a) the council's governing role is separate from the CEO's executive role as described in section 5.41;

(b) it is important that the council respects that separation.

(4) The council must make its decisions —

(a) on the basis of evidence, on the merits and in accordance with the law; and

(b) taking into account the local government's finances and resources.

(5) The council must have regard to the need to support an organisational culture for the local government that promotes the respectful and fair treatment of the local government's employees.

(6) The council has the other functions given to it under this Act or any other written law.

Risk Related

There is moderate risk to Council if it does not regularly review its Policies.

Workforce

The scope of this policy can be managed within current organisational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
070326

Moved: Cr Kevin Trent **Seconded: Cr Melissa Welsh**

That, with regard to Policy Review - Policy E14 - Communications Protocol, Council:

1. **Resolves to adopt the review of Policy E14 - Communications Protocol, as presented in Appendix 1.**
2. **Authorises the Temporary Chief Executive Officer to make minor formatting and typographical changes to the policy prior to publication.**

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

ELECTED MEMBERS POLICIES
Communications Protocol

Policy Number:	E14
Relevant Delegation:	Not Applicable
Adoption Details:	28 November 2023
Last Review Details:	~~28 May 2024~~24 March 2026 ~~December 2025~~

PREAMBLE:

The Shire of York is a local government established under the *Local Government Act 1995* (the Act). Like all local governments in Western Australia, it is comprised of two parts: a Council which is made up of Councillors including the President and Deputy President; and an Administration which is made up of the Chief Executive Officer (CEO) and Officers. The respective roles of each of these groups is enshrined in legislation.

Both the Council and the Administration are required to meet the legislative role of the local government, which is to provide for the good government of persons in its district. To deliver on good governance, the Council and the Administration also require a common purpose, a common understanding of their unique and important roles, respect of, and recognition of their value.

To deliver good government, a partnership between Council and the Administration is required. This Communication Protocol documents the commitment of Council and the Administration for a partnership and the framework for communications between Council and the Administration that recognises the contribution made by each entity and sets out accepted behaviours in accordance with legislation.

COMMITMENT:

The Council and its Councillors and the Administration and its Officers of the Shire of York express their commitment to work in partnership to deliver good government for the district and recognise the unique and essential contribution that each makes.

The Council and its Councillors and the Administration and its Officers of the Shire of York agree to abide by this Communication Protocol as a policy of the local government.

THE ROLE OF COUNCIL:

Section 2.7 of the *Local Government Act 1995* sets out the role of Council:

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"2.7. Role of council

(1) The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.

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(2) The council's governing role includes the following —

(a) overseeing the allocation of the local government's finances and resources;

(b) determining the local government's policies;

(c) planning strategically for the future of the district;

(d) determining the services and facilities to be provided by the local government in the district;

(e) selecting the CEO and reviewing the CEO's performance;

(f) providing strategic direction to the CEO.

(3) For the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles —

(a) the council's governing role is separate from the CEO's executive role as described in section 5.41;

(b) it is important that the council respects that separation.

(4) The council must make its decisions —

(a) on the basis of evidence, on the merits and in accordance with the law; and

(b) taking into account the local government's finances and resources.

(5) The council must have regard to the need to support an organisational culture for the local government that promotes the respectful and fair treatment of the local government's employees.

(6) The council has the other functions given to it under this Act or any other written law.

~~(1) The council —~~

~~(a) governs the local government's affairs; and~~

~~(b) is responsible for the performance of the local government's functions.~~

~~(2) Without limiting subsection (1), the council is to —~~

~~(a) oversee the allocation of the local government's finances and resources; and~~

~~(b) determine the local government's policies.~~"

THE ROLE OF THE PRESIDENT:

Section 2.8 of the *Local Government Act 1995* sets out the role of the President:

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"2.8. Role of mayor or president

(1) The mayor or president —

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(a) provides leadership and guidance to the council and council members, including guidance as to the roles of the council and council members; and

(b) acts as the principal spokesperson for the local government, and carries out civic and ceremonial duties on behalf of the local government, at all times acting consistently with council decisions; and

(c) presides at meetings of the council, ensuring that meetings are orderly and held in accordance with this Act; and

(d) promotes, facilitates and supports positive and constructive working relationships among council members; and

(e) liaises with the CEO on the local government's affairs and the performance of its functions.

Note for this subsection:

The role of the mayor or president as described in this subsection can be affected by other provisions of this Act or by another written law. For example, section 5.67 prohibits the mayor or president from presiding at a meeting of the council in the circumstances described in that section.

(1A)The mayor or president has the other functions given to the mayor or president under this Act or any other written law.

(2) Section 2.10 applies to a councillor who is also the mayor or president and extends to a mayor or president who is not a councillor.

~~(1)The mayor or president —~~

~~(a) presides at meetings in accordance with this Act; and~~

~~(b) provides leadership and guidance to the community in the district; and~~

~~(c) carries out civic and ceremonial duties on behalf of the local government; and~~

~~(d) speaks on behalf of the local government; and~~

~~(e) performs such other functions as are given to the mayor or president by this Act or any other written law; and~~

~~(f) liaises with the CEO on the local government's affairs and the performance of its functions.~~

~~(2) Section 2.10 applies to a councillor who is also the mayor or president and extends to a mayor or president who is not a councillor.~~"

THE ROLE OF THE DEPUTY PRESIDENT:

Section 2.9 of the *Local Government Act 1995* sets out the role of the Deputy President:

"2.9. Role of deputy mayor or deputy president

The deputy mayor or deputy president performs the functions of the mayor or president when authorised to do so under section 5.34."

THE ROLE OF COUNCILLORS:

Section 2.10 of the Act sets out the role of Councillors:

"2.10. Role of councillors

(1) A councillor —

(a) represents the interests of the electors, ratepayers and residents of the district and takes account of the interests of other persons who work in, or visit, the district; and

(b) participates in the deliberation and decision-making of the local government at council and committee meetings; and

(c) facilitates communication with the community about council decisions; and

(d) facilitates and maintains good working relationships with other councillors, the mayor or president and the CEO; and

(e) acts consistently with section 2.7(3) to (5); and

(f) maintains and develops the requisite skills to effectively perform their role.

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Note for this subsection:

The role of a councillor as described in this subsection can be affected by other provisions of this Act or by another written law. For example, section 5.67 prohibits a councillor from participating in a meeting of the council or a committee in the circumstances described in that section.

(2) A councillor has the other functions given to the councillor under this Act or any other written law. ~~A councillor —~~

~~(a) represents the interests of electors, ratepayers and residents of the district; and~~

~~(b) provides leadership and guidance to the community in the district; and~~

~~(c) facilitates communication between the community and the council; and~~

~~(d) participates in the local government's decision-making processes at council and committee meetings; and~~

~~(e) performs such other functions as are given to a councillor by this Act or any other written law.~~"

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THE ROLE OF CHIEF EXECUTIVE OFFICER AND OFFICERS:

Section 5.41 of the Act sets out the role (functions) of the CEO (to whom Officers act through):

"5.41. Functions of CEO

(1) The CEO, as the local government's chief executive officer, is responsible for managing the local government's administration and operations.

(2) The CEO's executive role includes the following —

(a) causing council decisions to be implemented;

(b) managing the provision of services and facilities that the council has determined the local government is to provide in the district;

(c) determining procedures and systems for —

(i) implementing the local government's policies as determined by the council; and

(ii) otherwise managing the local government's administration and operations;

(d) being responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);

(e) ensuring that records and documents of the local government are properly kept for the purposes of this Act and any other written law.

(3) The CEO is the council's principal advisor and, as such, does the following —

(a) advises, and procures advice for, the council in relation to the local government's affairs and the performance of the local government's functions;

(b) ensures that the council has the information and advice it needs to make informed and timely decisions.

(4) The CEO —

(a) liaises with the mayor or president on the local government's affairs and the performance of the local government's functions; and

(b) speaks on behalf of the local government if the mayor or president agrees.

(5) The CEO performs any other function specified or delegated by the local government or imposed under this Act or another written law as a function to be performed by the CEO."

~~The CEO's functions are to~~

~~(a) advise the council in relation to the functions of a local government under this Act and other written laws; and~~

~~(b) ensure that advice and information is available to the council so that informed decisions can be made; and~~

~~(c) cause council decisions to be implemented; and~~

~~(d) manage the day to day operations of the local government; and~~

~~(e) liaise with the mayor or president on the local government's affairs and the performance of the local government's functions; and~~

~~(f) speak on behalf of the local government if the mayor or president agrees; and~~

~~(g) be responsible for the employment, management supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees); and~~

~~(h) ensure that records and documents of the local government are properly kept for the purposes of this Act and any other written law; and~~

~~(i) perform any other function specified or delegated by the local government or imposed under this Act or any other written law as a function to be performed by the CEO."~~

OVERARCHING PRINCIPLES:

1. Excluding matters such as integrity matters, development of Alternative Motions (in the first instance), development of Notices of Motions (in the first instance), personally sensitive information and individual training, communication that goes to one Councillor is sent to all Councillors.
2. Notwithstanding point 1, in accordance with Section 2.8 of the Act, the role of the President includes liaising with the CEO on the local government's affairs and the performance of its functions which requires heightened communication to achieve.
3. In accordance with Section 2.8(1)(b~~d~~) of the Act, both the Administration and Councillors acknowledge only the President or CEO may speak on behalf of the Shire as the official spokesperson on Council decision.
4. Councillors are leaders in the community and their conduct can impact positively and negatively the reputation of the Shire.
5. The Administration has respect for the Office of Councillor and values the contribution that Councillors make.
6. Both the Administration and Councillors acknowledge the separation of powers enshrined in legislation.
7. Both the Administration and Councillors recognise the importance of timely communication and that the provision of accurate information takes time.
8. Both the Administration and Councillors recognise the importance of professionalism and respect in communication.

MEDIA RELATIONS:

In accordance with Section 2.8(1)(bd) of the Act, only the President may speak on behalf of the Shire as the official spokesperson on Council decisions. In accordance with Section 5.41(4)(bf) of the Act, the CEO is authorised to speak on behalf of the local government if the President agrees.

A Councillor who wishes to make or has been approached by the media to make a "personal statement" relating to a Council decision, including the use of a Councillor's portrait photograph, must receive prior authorisation from the President unless it has been expressly authorised by a Council decision.

All media enquiries, requests for interviews or statements received by Councillors are to be referred to the CEO in the first instance, who will advise the most appropriate response and/or action.

Councillors have a legal duty of fidelity to act in the best interests of Council and the Shire and must not make public statements that are critical of a Council decision or cause detriment to the Shire or Officers.

To streamline the application of this policy in dealing with media enquiries and requests, it is acknowledged and agreed that the CEO will liaise with the media outlet(s) and provide comment and undertake interviews on behalf of the Shire in the first instance where required, and will inform Council of the outcome.

CUSTOMER (ACTION) REQUESTS:

Customer Service forms part of the day-to-day operations of the local government under Section 5.41 of the Act.

The Shire's Report It system, available via the Shire's website, provides a means for customers to request and report issues associated with the extensive services provided by the Shire to the community. The Report It system is linked to the Shire's Records Management system to ensure efficient, effective and timely service delivery.

As community leaders and the public face of the local government, Councillors are often a point of contact for members of the public.

Members of the public will often reach out to Councillors with issues and requests for services relating to advancing planning or building matters, maintenance of parks and gardens, road works or waste collection.

While Councillors have a role representing the collective interests of electors, ratepayers and residents of the district, acting on behalf of individual customers can put Councillors in a difficult position.

Customer Service forms part of the Administration's functions under Section 5.41 and unavoidably a request from a Councillor can be perceived by the Administration as a direction that must be acted on as a priority and accordingly result in an advantage to the customer.

When approached by members of the community, Councillors should direct the customer to the Report It system available on the Shire's website. For customers who do not have access to the website, they can contact the Administration by phone, email or face-to-face to report any issues. This approach will assist Councillors meet the requirements of Regulations 18, 19 and 20 of the *Local Government (Model Code of Conduct) Regulations 2021*.

A model response that Councillors may wish to use when contacted by members of the public directly is below:

> *"Thank you for query regarding XXXX. The best way to action your issue is to contact the Shire through the Report It system. Alternatively, you can contact the Shire Administration via phone (9641 0500) or email (records@york.wa.gov.au). This will enable you to track progress on your request. A response will be provided by the Shire in accordance with the Shire's Customer Service Charter. If you do not receive a response to your satisfaction, please follow up with me."*

If a customer is not satisfied with the Shire's services, a Councillor may wish to:

1. liaise with the Shire President who has the authority under Section 2.8 of the Act to liaise with the CEO on the local government's affairs and the performance of its functions; and/or
2. advise the customer to contact the Ombudsman.

To protect Councillors, Customer Requests received from Councillors on behalf of third parties will be treated like any other request received in the Report It system. Councillors will not receive any preferential treatment in this regard because such an action would be in conflict with the Shire's conflict of interest procedures and Code of Conduct.

Requests for action by Councillors on behalf of third parties will not be actioned by the Council ~~and Executive~~ Support Officer (CESO).

Councillors are community members and customers too and Customer Requests received from Councillors will be managed in accordance with the Department of Local Government, ~~Sport & Cultural Industries'~~ Industry Regulation and Safety's Conflict of Interest procedure.

The Shire has adopted a Customer Service Charter which describes the Shire's commitment to customer service and achieving efficient and effective delivery of services to the community. The Shire has also adopted Council Policy G5 – Comprehensive Complaints Response which describes the Shire's approach to managing complaints related to service provision.

RESIDENT COMPLAINTS:

Resident complaints forwarded by Councillors will contain the resident's contact details and Report It reference number(s) or some details of the resident's initial contact with the Administration.

Resident complaints will then be dealt with in accordance with Council Policy G5 – Comprehensive Complaints Response.

INFORMATION REQUESTS:

Effective communication between Councillors and the Administration is critical to the success of the entire organisation. Both Councillors and the Administration have a responsibility to communicate effectively.

Under Section 5.92 of the Act, Councillors may request any information held by the local government that is relevant to the performance by the person of any of his or her functions under the Act or under any other written law. A Councillor's functions under Section 2.10 of the Act are to:

> "(a) represents the interests of the electors, ratepayers and residents of the district and takes account of the interests of other persons who work in, or visit, the district; and
>
> (b) participates in the deliberation and decision-making of the local government at council and committee meetings; and

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(c) facilitates communication with the community about council decisions; and

(d) facilitates and maintains good working relationships with other councillors, the mayor or president and the CEO; and

(e) acts consistently with section 2.7(3) to (5); and

(f) maintains and develops the requisite skills to effectively perform their role."

~~1. "Represent the interests of electors, ratepayers and residents of the district~~

~~2. Provide leadership and guidance to the community in the district~~

~~3. Facilitate communication between the community and the council~~

~~4. Participate in the local government's decision-making processes at council and committee meetings~~

~~5. Perform such other functions as are given to a councillor by this Act or any other written law."~~

In making requests for information under Section 5.92 of the Act, a Councillor may be asked to specify why the information is relevant to the performance of their duties. This approach will help ensure that Councillors do not breach Section 5.93 of the Act that provides that a Council Member must not make improper use of information acquired in the course of their duties to:

"(a)to gain directly or indirectly an advantage for the person or any other person; or

(b)to cause detriment to the local government or any other person."

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~~1. "Gain directly or indirectly an advantage for the person or any other person; or~~

~~2. Cause detriment to the local government or any other person."~~

Such a breach of Section 5.93 constitutes serious misconduct under the *Corruption, Crime and Misconduct Act 2003* and can be investigated by the Corruption and Crime Commission.

To promote shared expectations, the table below summarises categories of communication typically initiated by Councillors and guidance on the timeframe for responses.

Category	**Timeframe for Response**	**Examples**	**Most appropriate communication channel**
Councillor support	Acknowledgement within 2~~1~~ business day Initial response within 10~~5~~ business days with further responses provided as required	Councillor training requests Fees and allowances IT assistance Resident complaints	Email to CE~~S~~O with CEO cc'd in Telephone to CE~~S~~O or CEO
Decision making	Acknowledgement within 1 business days Response according to meeting timeframes (NOM: in line with Standing Orders, AM: best practice suggests 24 hours notice)	Notices of Motion (NOM) Alternative Motion (AM)	NOM Email to CEO with CE~~S~~O cc'd in AM Email to CEO and Executive with CE~~S~~O cc'd in

Decisions involving changes in service delivery	Shire President / CEO meetings are held weekly	~~Pothole repairs / road works~~ Increase~~/~~decrease ~~maintenance~~ service levels Requesting additional services and/or facilities	Shire President to CEO Notice of Motion

The following table summarises categories of communication typically initiated by Officers where a response is required.

Category	**Timeframe for Response**	**Examples**	**Most appropriate communication channel**
Statutory information requests	Within statutory limits specified	Annual and Primary Returns Related Party Disclosures Training Register	Email to Councillors
General	Within agreed timeline specified	Miscellaneous requests for feedback and information (ie Councillor contact details, arranging meeting times, RSVPs to events and functions, responses to surveys, requesting feedback on documentation)	Email to Councillors

DISPUTE RESOLUTION

If the CEO's final response to a request for information includes a refusal to provide some or all of the information the subject of the request, the Councillor(s) may notify the CEO in writing that there is a dispute regarding the final response.

A dispute regarding the final response to a request for information must be discussed at a meeting between the Shire President, the CEO and the Councillor(s).

If the dispute is not resolved at the meeting —

a. the Councillor(s) may refer the dispute to Council; and

b. Council may determine the dispute.

Council's determination of the dispute —

a. may override a decision made by the CEO; and

b. is final.

WEEKENDS AND AFTER HOURS:

Officers are employees who are compensated for their time with a salary. Achieving a productive workplace requires respecting the boundaries between work and non-work periods. In general, responses to information requests from Councillors will only occur during normal work hours.

Councillors have responsibilities and commitments outside their role as a Councillor. While it is impossible to accommodate all individual Councillors and their circumstances, Officers recognise the limitations on the availability of Councillors and will generally schedule events and meetings on a Tuesday which by convention is the day where Council business occurs.

COMMUNICATION TO AND FROM COUNCILLORS AND OFFICERS:

To ensure separation of powers and in accordance with the different roles and responsibilities set out in legislation, communication to and from Councillors and Officers is regulated by this protocol.

The primary communication points for Councillors are:

1. CEO and Executive Managers
2. CSO (Council Support Officer) or CEO Support and Projects Officer (CSPO) if CSO unavailable)~~ESO~~

Where matters relate to the functions of a Directorate, communication can occur between a Councillor and the relevant Executive, on the condition that the CEO is cc'd into all communications.

Where matters relate to integrity and conduct, communication is to occur between a Councillor and the CEO.

Distribution of Council and Committee meeting agenda and minutes occurs via the CESO or an Officer acting on their behalf. Queries regarding the contents of agenda and minutes should be directed to the C~~E~~SO or CEO.

To facilitate compilation of the Shire's Community Update in the York & Districts Community Matters newspaper, the Shire President can liaise with the Media & Engagement Officer in relation to the Shire President's column, with the CEO & C~~E~~SO to be cc'd into all email communication.

All correspondence generated and received by Councillors that relate to the business of Council is subject to the *State Records Act 2000*, the *Freedom of Information Act 1992* and the Shire's Record Keeping Plan, and as such must be retained within the Shire's corporate recordkeeping system.

WEEKLY UPDATE:

The CEO issues a "Weekly Update" newsletter to Councillors once a week on a Friday. This newsletter is collated by the C~~E~~SO and Executive Managers from various internal sources on activities from the previous week. The purpose of the newsletter is to provide Councillors with Administration information that they may be asked about by members of the public and provides a mechanism for the Administration to communicate information to Councillors informally and regularly.

DIARIES:

All Councillors have access to an electronic diary through Outlook. This is the official diary in the performance of their duties and all invitations are sent through Outlook.

All Shire related calendar activities will be updated and managed by the CESO who will issue invites and update calendars by sending invites to the relevant Councillors. A decline to a meeting invite indicates that a member will be an apology for the meeting or event.

External agencies may send invitations directly to a Councillor for events/meetings that require attendance in an official capacity.

Shire calendars should include only Shire related activities in which Councillors are attending in an official capacity including:

1. Committees of Council
2. Council Advisory Groups
3. External groups of which a Councillor is a delegated member (ie WALGA Zone or AROC)
4. Shire Events

As a public record subject to the *State Records Act 2000*, the *Freedom of Information Act 1992* and the Shire's Record Keeping Plan, Councillor electronic diaries should only be used for recording official business.

MAINTAINING CONFIDENTIALITY/EMBARGOED INFORMATION:

Councillors must not promote Shire information to the community that has not already been released or published, or until such time as the Shire President, as spokesperson for the Shire, has had an opportunity to speak.

The CEO, or representative, will advise verbally, or in writing if appropriate, where information is deemed to be confidential in nature or embargoed. Such documents will be clearly marked 'confidential' or embargoed.

Information does not need to be marked confidential for its release to constitute a gain for another person.

MEETINGS:

RECEIPT OF NOTICE PAPER

In accordance with Regulation 14 of the *Local Government (Administration) Regulations 1996* Councillors will receive the notice paper and agenda relating to any Council or Committee meeting from the time that these documents are available for inspection by members of the public. The following conventions shall apply:

1. All Councillors will receive electronic versions of Council and Committee agendas and all attachments. In certain circumstances hard copies can be provided (ie excel spreadsheets etc)

Where practicable, the agenda for Ordinary Council Meetings will be published 10 days prior to the Council meeting (that is Friday the week before Agenda Briefing).

Council and the Administration recognise the importance of accurate and timely advice contained in the agenda and that on occasion, individual agenda items may need to be published or updated following publication of the agenda. This shall occur using either a Late Item or Addendum to the agenda with the associated report being published on the Shire's website with the agenda when available.

In accordance with Regulation 6 of the *Local Government (Model Code of Conduct) Regulations 2021* Councillors should ensure they read all papers prior to the meeting.

ALTERNATIVE MOTIONS/AMENDMENTS

Councillors wishing to propose an Alternative Motion or Amendment to the Officer's recommendation are encouraged to first consult with the CEO. This is to ensure the consequences of the Alternative Motion/Amendment are considered.

Councillors are encouraged to distribute Alternative Motions/Amendments prior to the meeting to Councillors, the CEO, Executive and CESO. Alternative Motions/Amendments that are circulated prior to 2:00pm on the day of the meeting will be printed and provided to Councillors at their Chamber desk. Officers will not distribute Alternate Motions as it could be construed as being a revision to the Officer's recommendation.

INFORMATION REGARDING AGENDA REPORTS

Under Section 5.41 of the Act, the functions of the CEO include ensuring that advice and information is available to the Council so that informed decisions can be made. The Agenda Briefing session provides an opportunity for Councillors to identify additional information requirements related to agenda reports. Written responses to questions that are not answered at the Agenda Briefing will be provided to all Councillors.

Councillors seeking information on agenda reports can also request to meet with the CEO and/or relevant Executive.

PENALTIES:

Not applicable.

KEY TERMS/DEFINITIONS:

Not applicable.

Responsible Officer:	Chief Executive Officer
Contact Officer:	Council ~~& Executive~~ Support Officer
Relevant Legislation:	*Local Government Act 1995*
	Local Government (Administration) Regulations 1996
	Local Government (Model Code of Conduct) Regulations 2021
Relevant Documents:	*Policy E1 – Code of Conduct for Councillors, Committee Members and Candidates*
	Policy E4 – Council Delegates – Roles and Responsibilities
	Policy E9 – Attendance at Events – Elected Members and CEO
	Policy E10 – Provision of IT Equipment for Councillors
	Policy G9 – Reference or Working Groups
	Policy G10 – Public Question Time
	Policy G11 – Conduct of Council Agenda Briefings and Concept Forums

Policy G12 – Social Media

Customer Service Charter

Review History:

Date Review Adopted:	Resolution Number
Adopted 28 November 2023	171123
Reviewed 28 May 2024	040524
Reviewed 16 December 2025	111225~~TBC~~
Reviewed 24 March 2026	TBC

SY018-03/26 POLICY REVIEW - E1 CODE OF CONDUCT: COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES; AND E11 COUNCIL CODE OF CONDUCT DIVISION 3 COMPLAINTS HANDLING

File Number:	**4.9680**
Author:	**Gemma John, CEO Support & Projects**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**23 February 2021 (130221)** **27 July 2021 (160721)** **23 August 2022 (150822)**
Appendices:	**1. E1 - Code of Conduct - Council Members, Committee Members and Candidates - Clean** **2. E1 - Code of Conduct - Council Members, Committee Members and Candidates - Track Changes** **3. E11 - Council Code of Conduct Division 3 Complaint Handling Policy - Clean** **4. E11 - Council Code of Conduct Division 3 Complaint Handling Policy - Track Changes**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents a policy review of E1 Code of Conduct: Council Members, Committee Members and Candidates; and E11 Council Code of Conduct Division 3 Complaint Handling.

BACKGROUND

As part of the local government reform program introducing several major structural reforms, the second stage of Tranche 2 came into effect on 1 January 2026.

Policies E1 and E11 were last reviewed and adopted by Council in August 2022 (150822). Both policies were developed under the legislative framework in place at that time, which included the standards panel system established under Part 5 of the *Local Government Act 1995*.

Significant amendments to the *Local Government Act 1995* took effect from 1 January 2026 as a result of the *Local Government Amendment Act 2024*. Those amendments fundamentally restructured the framework governing the conduct of council members, committee members and candidates, and the handling of complaints about that conduct.

The standards panel system, which previously provided the mechanism for dealing with minor breaches under Part 5 of the Act, has been abolished. In its place, the *Local Government Amendment Act 2024* inserted Part 8A into the Act, establishing a new conduct and complaints framework administered by the Local Government Inspector. Under Part 8A, complaints are categorised as either behavioural breach complaints or conduct breach complaints. Behavioural breach complaints, being matters of the kind dealt with under the Shire's adopted Policy E1 – Code of Conduct: Council Members, Committee Members and Candidates, are in the first instance referred back to the local government to be dealt with under its adopted Code.

When a respondent has been found to have committed two (2) or more behavioural breaches since 1 January 2026, the Inspector may refer the matter directly to the Principal Adjudicator to be dealt with as a conduct breach complaint. Conduct breach complaints and specified breach complaints are dealt with at the Inspector and Adjudicator level, with outcomes including censure, suspension and disqualification published on the Inspector's website.

Supplementing Part 8A, the *Local Government (Local Government Inspector) Regulations 2025* commenced on 1 January 2026. These Regulations prescribe the operational detail of the new framework, including complaint referral procedures, mediation arrangements, confidentiality requirements and publication obligations for censures and orders.

COMMENTS AND DETAILS

A review of Policies E1 and E11 against these legislative changes has identified a number of provisions that require amendment to ensure both policies remain accurate, internally consistent and aligned with the current legislative framework. The references in both policies to Standards Panels, Section 5.105(1) and associated Part 5 provisions are no longer current. Additionally, the scope exclusions in Policy E11 reference provisions that have been restructured under the Amendment Act, and neither policy reflects the escalation pathway to the Inspector and Adjudicator now applicable under Part 8A. Updated versions of both polices have been prepared and are presented in Appendices 1 to 4, with a track changes version demonstrating the amendments and a clean version demonstrating the final policy format for review.

OPTIONS

Council has the following options:

Option 1: Council could choose not to adopt the proposed policy amendments.

Option 2: Council could choose to adopt the proposed policy amendments with further adjustments and identify what those adjustments are.

Option 3: Council could choose to adopt the proposed policy amendments as presented.

Option 3 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

WALGA Governance Team

Executive Leadership Team

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

E1 Code of Conduct: Council Members, Committee Members & Candidates

E11 Council Code of Conduct Division 3 Complaint Handling Policy

Financial

Costs will be applicable if a Mediator or Investigator are appointed in accordance with the proposed Policy E11. These would be in line with budget allocations for that financial year and procurement practices in compliance with Policy F2 – Procurement.

Legal and Statutory

Section 2.7(2)(b) of the *Local Government Act 1995* is applicable to Council's role in relation to policies and states:

2.7. Role of council

(1) The council governs the local government's affairs and, as the local government's governing body, is responsible for the performance of the local government's functions.

(2) The council's governing role includes the following —

(a) overseeing the allocation of the local government's finances and resources;

(b) determining the local government's policies;

(c) planning strategically for the future of the district;

(d) determining the services and facilities to be provided by the local government in the district;

(e) selecting the CEO and reviewing the CEO's performance;

(f) providing strategic direction to the CEO.

(3) For the purpose of ensuring proper governance of the local government's affairs, the council must have regard to the following principles —

(a) the council's governing role is separate from the CEO's executive role as described in section 5.41;

(b) it is important that the council respects that separation.

(4) The council must make its decisions —

(a) on the basis of evidence, on the merits and in accordance with the law; and

(b) taking into account the local government's finances and resources.

(5) The council must have regard to the need to support an organisational culture for the local government that promotes the respectful and fair treatment of the local government's employees.

(6) The council has the other functions given to it under this Act or any other written law.

Sections 5.103, 5.104 and 5.105 of the *Local Government Act 1995* are applicable to the Code of Conduct and Complaints Officer and state:

"5.103. Model code of conduct for council members, committee members and candidates

(1) Regulations must prescribe a model code of conduct for council members, committee members and candidates.

(2) The model code of conduct must include —

(a) general principles to guide behaviour; and

(b) requirements relating to behaviour; and

(c) provisions specified to be rules of conduct.

(3) The model code of conduct may include provisions about how the following are to be dealt with —

(a) alleged breaches of the requirements referred to in subsection (2)(b);

(b) alleged breaches of the rules of conduct by committee members.

(3A) Without limiting subsection (3), the provisions of the model code of conduct may —

(a) provide for the Inspector to appoint a monitor for a local government to assist the local government to deal with matters raised by a complaint of a behavioural breach; and

(b) confer other functions on the Inspector in relation to a complaint of a behavioural breach.

(4) The model code of conduct cannot include a rule of conduct if contravention of the rule would, in addition to being a conduct breach, also be a specified breach.

(5) Regulations may amend the model code of conduct."

5.104. Adoption of model code of conduct

(1) Within 3 months after the day on which regulations prescribing the model code come into operation, a local government must prepare and adopt a code of conduct to be observed by council members, committee members and candidates that incorporates the model code.*

** Absolute majority required.*

(2) Within 3 months after the day on which regulations amending the model code come into operation, the local government must amend the adopted code of conduct to incorporate the amendments made to the model code.*

** Absolute majority required.*

(3) A local government may include in the adopted code of conduct requirements in addition to the requirements referred to in section 5.103(2)(b), but any additional requirements —

(a) can only be expressed to apply to council members or committee members; and

(b) are of no effect to the extent that they are inconsistent with the model code.

(4) A local government cannot include in the adopted code of conduct provisions in addition to the principles referred to in section 5.103(2)(a) or the rules of conduct.

(5) The model code is taken to be a local government's adopted code of conduct until the local government adopts a code of conduct.

(6) An alleged breach of a local government's adopted code of conduct by a candidate cannot be dealt with under this Division or the adopted code of conduct unless the candidate has been elected as a council member.

(7) The CEO must publish an up-to-date version of a local government's adopted code of conduct on the local government's official website.

5.105. Dealing with complaint alleging behavioural breach

*(1) A complaint made by a person (the **complainant**) to a local government alleging a behavioural breach under the local government's code of conduct by a person (the **respondent**) must be dealt with under the code of conduct unless —*

(a) regulations made for the purposes of subsection (3) require the complaint to be referred to the Inspector; and

(b) the Inspector refers the complaint to be dealt with under Part 8A Division 5.

(2) A complaint under subsection (1) cannot allege a behavioural breach by a commissioner.

(3) Regulations may set out circumstances in which a complaint made to a local government alleging a behavioural breach under the local government's code of conduct must be referred by the local government to the Inspector to be dealt with under section 8A.12(1).

(4) Neither the complainant nor the respondent may —

(a) preside at any part of a council or committee meeting relating to the complaint; or

(b) participate in, or be present during, any discussion or decision-making procedure of a council or committee relating to the complaint.

Penalty for this subsection: imprisonment for 12 months and a fine of $12 000.

(5) Subsection (4) does not restrict the right of the complainant and the respondent to be given a reasonable opportunity to be heard and to present evidence.

Note for this section:

Section 8A.36 imposes confidentiality requirements in relation to complaints.

Clauses 11(2)(a) and 11(3) of the *Local Government (Model Code of Conduct) Regulations 2021* are applicable to the Complaints Officer and Complaint Form and state:

"11. Complaint about alleged breach

(1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.

(2) A complaint must be made —

(a) in writing in the form approved by the local government; and

(b) to a person authorised under subclause (3); and

(c) within 1 month after the occurrence of the alleged breach.

(3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

(4) A complaint must be dealt with under clauses 12 to 15 unless —

(a) the complaint is referred to the Inspector in accordance with subclause (5); and

(b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause:

See section 5.105(1) of the Act.

(5) If the Local Government (Model Code of Conduct) Regulations 2021 regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

(6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the Local Government (Local Government Inspector) Regulations 2025 regulation 6."

Risk Related

There is a moderate risk to Council if it does not regularly review its Policies.

There may be a reputational risk to Council and the Shire if the complaint handling process is not dealt with in an effective, transparent and fair manner.

There is a risk to legislative compliance should the Shire of York not be responding to complaints in line with legislative change.

Workforce

Dealing with complaints can be managed within current operational capacity, noting the option to appoint a Mediator and/or Investigator as necessary.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION
080326

Moved: Cr Kevin Trent **Seconded: Cr Melissa Welsh**

That, with regard to the Policy Review - E1 Code of Conduct: Council Members, Committee Members and Candidates; and E11 Council Code of Conduct Division 3 Complaints Handling, Council:

1. **Adopts the reviewed Policy E1 – Code of Conduct: Council Members, Committee Members and Candidates and Policy E11 – Council Code of Conduct Division 3 Complaint Handling Policy as amended and presented in Appendix 1 and Appendix 3 respectively.**
2. **Authorises the Temporary Chief Executive Officer to make any necessary minor typographical and formatting changes to the policies prior to publication.**

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0 BY ABSOLUTE MAJORITY

ELECTED MEMBER POLICIES

Code of Conduct: Council Members, Committee Members & Candidates

Policy Number:	E1
Relevant Delegation:	DE2-13 - Appoint persons to receive and withdrawals of complaints
Adoption Details:	16 July 2001
Last Review Details:	24 March 2026

DIVISION 1 — PRELIMINARY PROVISIONS

1. CITATION

This is the Shire of York Code of Conduct for Council Members, Committee Members and Candidates.

2. TERMS USED

(1) In this code —

Act means the *Local Government Act 1995*.

candidate means a candidate for election as a council member.

complaint means a complaint made under clause 11(1).

publish includes to publish on a social media platform.

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

DIVISION 2 — GENERAL PRINCIPLES

3. OVERVIEW OF DIVISION

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. PERSONAL INTEGRITY

(1) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

(e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

(a) act in accordance with the trust placed in council members and committee members; and

(b) participate in decision-making in an honest, fair, impartial and timely manner; and

(c) actively seek out and engage in training and development opportunities to improve the performance of their role; and

(d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. RELATIONSHIP WITH OTHERS

(1) A council member, committee member or candidate should —

(a) treat others with respect, courtesy and fairness; and

(b) respect and value diversity in the community.

(2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. ACCOUNTABILITY

A council member or committee member should —

(a) base decisions on relevant and factually correct information; and

(b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and

(c) read all agenda papers given to them in relation to council or committee meetings; and

(d) be open and accountable to, and represent, the community in the district.

DIVISION 3 — BEHAVIOUR

7. OVERVIEW OF DIVISION

This Division sets out —

(a) requirements relating to the behaviour of council members, committee members and candidates; and

(b) the mechanism for dealing with alleged breaches of those requirements.

8. PERSONAL INTEGRITY

(1) A council member, committee member or candidate —

(a) must ensure that their use of social media and other forms of communication complies with this code; and

(b) must only publish material that is factually correct.

(2) A council member or committee member —

(a) must not be impaired by alcohol or drugs in the performance of their official duties; and

(b) must comply with all policies, procedures and resolutions of the local government.

9. RELATIONSHIP WITH OTHERS

A council member, committee member or candidate —

(a) must not bully or harass another person in any way; and

(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and

(c) must not use offensive or derogatory language when referring to another person; and

(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. COUNCIL OR COMMITTEE MEETINGS

When attending a council or committee meeting, a council member, committee member or candidate —

(a) must not act in an abusive or threatening manner towards another person; and

(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and

(c) must not repeatedly disrupt the meeting; and

(d) must comply with any requirements of the Shire of York *Local Government (Council Meetings) Local Law 2016* relating to the procedures and conduct of council or committee meetings; and

(e) must comply with any direction given by the person presiding at the meeting; and

(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. COMPLAINT ABOUT ALLEGED BREACH

(1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.

(2) A complaint must be made —

(a) in writing in the form approved by the local government; and

(b) to a person authorised under subclause (3); and

(c) within 1 month after the occurrence of the alleged breach.

(3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints. At its February 2021 Ordinary Meeting Council appointed the Chief Executive Officer as Complaints Officer (130221). In accordance with Delegation DE2-13 - Appoint Persons to Receive and Withdrawals of Complaints, the Chief Executive Officer may appoint other employees as the Complaints Officer from time to time.

(4) A complaint must be dealt with under clauses 12 to 15 unless –

(a) the complaint is referred to the Inspector in accordance with subclause (5); and

(b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause:

See section 5.105(1) of the Act.

(5) If the *Local Government (Model Code of Conduct) 2021 Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

(6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6

12. DEALING WITH COMPLAINT

(1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause:

See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

(2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.

(3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.

(4) If the local government makes a finding that the alleged breach has occurred, the local government may —

(a) take no further action; or

(b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

(5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.

(6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —

(a) engage in mediation.

(b) undertake counselling.

(c) undertake training.

(d) take other action the local government considers appropriate.

(7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —

(a) its finding and the reasons for its finding; and

(b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. DISMISSAL OF COMPLAINT

(1) The local government must dismiss a complaint if it is satisfied that —

(a) the behaviour to which the complaint relates occurred at a council or committee meeting; and

(b) either —

(i) the behaviour was dealt with by the person presiding at the meeting; or

(ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.

(2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. WITHDRAWAL OF COMPLAINT

(1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.

(2) The withdrawal of a complaint must be —

(a) in writing; and

(b) given to a person authorised under clause 11(3).

14A. APPOINTMENT OF MONITOR

(1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.

(2) If the Inspector appoints a monitor —

(a) The Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and

(b) the local government must comply with the direction.

14B. PERFORMANCE OF LOCAL GOVERNMENT'S FUNCTIONS UNDER CL 12 AND 13

(1) The local government's function under clauses 12 and 13 must be performed by the council.

(2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.

(3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government –

(a) a member of the council of any local government;

(b) a member of the governing body of any regional subsidiary;

(c) an employee of any local government or regional subsidiary;

(d) an employee of WALGA or the Local Government Professionals Australia (WA);

(e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following –

i. local government;

ii. members of councils;

iii. employees of local governments.

(4) A resolution made under subclause (3) must include the following –

(a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;

(b) an explanation as to why the council is satisfied as referred to in paragraph (a);

(c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or employee of the local government.

(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. OTHER PROVISIONS ABOUT COMPLAINTS

(1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

(2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

(3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

(4) Refer to Policy E11 – Council Code of Conduct Division 3 Complaint Handling Policy available on the Shire of York website for how complaints will be handled.

Note for this clause:

See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

DIVISION 4 — RULES OF CONDUCT

Notes for this Division:

(1) Under section 8A.3(1) of the Act, a council member commits a conduct breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.

(2) A conduct breach is dealt with under Part 8A Division 5 of the Act.

16. OVERVIEW OF DIVISION

(1) This Division sets out rules of conduct for council members and candidates.

(2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. MISUSE OF LOCAL GOVERNMENT RESOURCES

(1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

(a) local government property; and

(b) services provided, or paid for, by a local government.

(2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. SECURING PERSONAL ADVANTAGE OR DISADVANTAGING OTHERS

(1) A council member must not make improper use of their office —

(a) to gain, directly or indirectly, an advantage for the council member or any other person; or

(b) to cause detriment to the local government or any other person.

(2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or The Criminal Code section 83.

19. PROHIBITION AGAINST INVOLVEMENT IN ADMINISTRATION

(1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.

(2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. RELATIONSHIP WITH LOCAL GOVERNMENT EMPLOYEES

(1) In this clause —

local government employee means a person —

(a) employed by a local government under section 5.36(1) of the Act; or

(b) engaged by a local government under a contract for services.

(2) A council member or candidate must not —

(a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

(b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or

(c) act in an abusive or threatening manner towards a local government employee.

(3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

(4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —

(a) make a statement that a local government employee is incompetent or dishonest; or

(b) use an offensive or objectionable expression when referring to a local government employee.

(5) Subclause (4)(a) does not apply to conduct that is unlawful under The Criminal Code Chapter XXXV.

21. DISCLOSURE OF INFORMATION

(1) In this clause —

Closed meeting —

(a) means a part of a council or committee meeting that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and

(b) Includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026.

Confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed.

Document includes a part of a document.

Non-confidential document means a document that is not a confidential document.

(2) A council member must not disclose information that the council member —

(a) derived from a confidential document; or

(b) acquired at a closed meeting other than information derived from a non-confidential document.

(3) Subclause (2) does not prevent a council member from disclosing information —

(a) at a closed meeting; or
(b) to the extent specified by the council and subject to such other conditions as the council determines; or
(c) that is already in the public domain; or
(d) to an officer of the Department; or
(e) to the Minister; or
(f) to a legal practitioner for the purpose of obtaining legal advice; or
(g) if the disclosure is required or permitted by law.

22. DISCLOSURE OF INTERESTS

(1) In this clause —

interest —

(a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and

(b) includes an interest arising from kinship, friendship or membership of an association.

(2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —

(a) in a written notice given to the CEO before the meeting; or

(b) at the meeting immediately before the matter is discussed.

(3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.

(4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —

(a) that they had an interest in the matter; or

(b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.

(5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —

(a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and

(b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.

(6) Subclause (7) applies in relation to an interest if —

(a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or

(b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.

(7) The nature of the interest must be recorded in the minutes of the meeting.

23. COMPLIANCE WITH PLAN REQUIREMENT

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

PENALTIES:

Not applicable.

KEY TERMS/DEFINITIONS:

Not applicable.

Responsible Officer:	Chief Executive Officer
Contact Officer:	Chief Executive Officer
Relevant Legislation:	*Local Government Act 1995* *Local Government (Administration) Regulations 1996* *Local Government (Model Code of Conduct) Regulations 2021* *Local Government (Local Government Inspector) 2025*

Review History:

Date Review Adopted:	Resolution Number
Adopted – 16 July 2001	
Reviewed – 19 May 2003	
Reviewed – 19 November 2007	
Reviewed – 18 October 2010	
Reviewed – 28 January 2016	
Reviewed – 25 July 2016	
Reviewed – 24 October 2016	121016
Reviewed – 25 November 2019	291119
Reviewed – 16 December 2019	
Adopted 27 April 2021	060421

Reviewed – 26 April 2022	
Reviewed – 23 August 2022	150822
Reviewed – 24 March 2026	TBA
Former Policy No:	G1.1

APPENDIX 1

BEHAVIOUR COMPLAINT FORM

File No: _____

Record No: _____

Shire of York Code of Conduct for Council Members, Committee Members and Candidates

Name of Person Making the Complaint				
Complainant Name: *Given Name/s and Family Name*				
Contact Details				
Residential Address:				
Postal Address:				
Phone:	Day-time:		Mobile:	
Email:				
Complaint Details:				
1.	**Insert Name of Person alleged to have committed a behavior breach:**			
2.	**Select the position that the person was fulfilling at the time the person committed the alleged behaviour breach:**	Council Member of the Shire of York ☐		
		Member of a Committee of the Shire of York ☐		
		Candidate for election at the Shire of York ☐		
3.	**Date that the alleged behaviour breach occurred:**			
4.	**Location where the alleged behaviour breach occurred:**			
5.	**Which of the behaviours prescribed in Division 3 of the Shire of York's Code of Conduct do you allege this person has breached?**			
	Clause 8. Personal integrity (1) A council member, committee member or candidate —			
	(a) must ensure that their use of social media and other forms of communication complies with this code; and ☐			
	(b) must only publish material that is factually correct ☐			
	(2) A council member or committee member —			

	(a) must not be impaired by alcohol or drugs in the performance of their official duties; and	☐
	(b) must comply with all policies, procedures and resolutions of the local government.	☐
	Clause 9. Relationship with others A council member, committee member or candidate —	
	(a) must not bully or harass another person in any way.	☐
	(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government.	☐
	(c) must not use offensive or derogatory language when referring to another person.	☐
	(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.	☐
	(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.	☐
	Clause 10. Council or committee meetings When attending a council or committee meeting, a council member, committee member or candidate —	
	(a) must not act in an abusive or threatening manner towards another person.	☐
	(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading.	☐
	(c) must not repeatedly disrupt the meeting.	☐
	(d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings.	☐
	(e) must comply with any direction given by the person presiding at the meeting.	☐
	(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.	☐
6.	**State the full details of the alleged breach.**	

7	**List any additional information you have provided as part of this complaint:** *Please ensure all information relevant to the alleged breach has been attached. This information will be the basis on which the complaint is considered.*
9	**Have you made any efforts to resolve the complaint with the Respondent?** *Please note, you MUST complete this section*

YES	☐	*If yes, please describe the efforts that you have made.*
NO	☐	*If no, please include a brief statement explaining why you have not made any efforts to resolve the issue with the person complained about.*

10	*The Shire of York allows for the Complainant and the Respondent to be offered the opportunity to participate in an Alternative Dispute Resolution process, that if agreed to by BOTH parties, will be undertaken before the complaint is dealt with.* *The objective is to support both parties to reach a mutually satisfactory outcome that resolves the issues and restores the relationship between them. An outcome may be that as the Complainant, you will have absolute discretion to withdraw or continue with this Complaint.* *Please contact the Complaints Officer if you would like more information.*		
	Would you agree to participate in an Alternative Dispute Resolution process?	**YES**	☐
		NO	☐
11	**Desired outcome of the Complaint** *Please explain what you would like to happen as a result of lodging this complaint, including the opportunity to participate in Alternative Dispute Resolution.*		

COMPLAINANT *please sign and date*	
Signature:	
Date:	

Please submit completed Behaviour Complaint to:

The Shire of York's Complaints Officer:

Mailing Address: PO Box 22, York WA 6302

Email Address: records@york.wa.gov.au

In person: 1 Joaquina Street, York WA 6302

Office Use Only

Authorised Officer's Name:	
Authorised Officer's Signature:	
Date received:	

ELECTED MEMBER POLICIES

Code of Conduct: Council Members, Committee Members & Candidates

Policy Number:	E1
Relevant Delegation:	DE2-13 - Appoint persons to receive and withdrawals of complaints
Adoption Details:	16 July 2001
Last Review Details:	~~23 August 2022~~24 March 2026

DIVISION 1 — PRELIMINARY PROVISIONS

1. CITATION

This is the Shire of York Code of Conduct for Council Members, Committee Members and Candidates.

2. TERMS USED

(1) In this code —

Act means the *Local Government Act 1995*.

candidate means a candidate for election as a council member.

complaint means a complaint made under clause 11(1).

publish includes to publish on a social media platform.

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

DIVISION 2 — GENERAL PRINCIPLES

3. OVERVIEW OF DIVISION

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. PERSONAL INTEGRITY

(1) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

(e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

(a) act in accordance with the trust placed in council members and committee members; and

(b) participate in decision-making in an honest, fair, impartial and timely manner; and

(c) actively seek out and engage in training and development opportunities to improve the performance of their role; and

(d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. RELATIONSHIP WITH OTHERS

(1) A council member, committee member or candidate should —

(a) treat others with respect, courtesy and fairness; and

(b) respect and value diversity in the community.

(2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. ACCOUNTABILITY

A council member or committee member should —

(a) base decisions on relevant and factually correct information; and

(b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and

(c) read all agenda papers given to them in relation to council or committee meetings; and

(d) be open and accountable to, and represent, the community in the district.

DIVISION 3 — BEHAVIOUR

7. OVERVIEW OF DIVISION

This Division sets out —

(a) requirements relating to the behaviour of council members, committee members and candidates; and

(b) the mechanism for dealing with alleged breaches of those requirements.

8. PERSONAL INTEGRITY

(1) A council member, committee member or candidate —

(a) must ensure that their use of social media and other forms of communication complies with this code; and

(b) must only publish material that is factually correct.

(2) A council member or committee member —

(a) must not be impaired by alcohol or drugs in the performance of their official duties; and

(b) must comply with all policies, procedures and resolutions of the local government.

9. RELATIONSHIP WITH OTHERS

A council member, committee member or candidate —

(a) must not bully or harass another person in any way; and

(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and

(c) must not use offensive or derogatory language when referring to another person; and

(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and

(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. COUNCIL OR COMMITTEE MEETINGS

When attending a council or committee meeting, a council member, committee member or candidate —

(a) must not act in an abusive or threatening manner towards another person; and

(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and

(c) must not repeatedly disrupt the meeting; and

(d) must comply with any requirements of the Shire of York *Local Government (Council Meetings) Local Law 2016* relating to the procedures and conduct of council or committee meetings; and

(e) must comply with any direction given by the person presiding at the meeting; and

(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. COMPLAINT ABOUT ALLEGED BREACH

(1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.

(2) A complaint must be made —

(a) in writing in the form approved by the local government; and

(b) to a person authorised under subclause (3); and

(c) within 1 month after the occurrence of the alleged breach.

(3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints. At its February 2021 Ordinary Meeting Council appointed the Chief Executive Officer as Complaints Officer (130221). In accordance with Delegation DE2-13 - Appoint Persons to Receive and Withdrawals of Complaints, the Chief Executive Officer may appoint other employees as the Complaints Officer from time to time.

(4) ~~Refer to Appendix 1 for the Behaviour Complaint Form referenced in point 2(a) above~~A complaint must be dealt with under clauses 12 to 15 unless –

(a) the complaint is referred to the Inspector in accordance with subclause (5); and

(b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause:

See section 5.105(1) of the Act.

(5) If the *Local Government (Model Code of Conduct) 2021 Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

~~(4)~~(6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.

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12. DEALING WITH COMPLAINT

(1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause:

~~(1)~~ See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

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(2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.

(3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.

(4) If the local government makes a finding that the alleged breach has occurred, the local government may —

(a) take no further action; or

(b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.

(5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.

(6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —

(a) engage in mediation.

(b) undertake counselling.

(c) undertake training.

(d) take other action the local government considers appropriate.

(7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —

(a) its finding and the reasons for its finding; and

(b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. DISMISSAL OF COMPLAINT

(1) The local government must dismiss a complaint if it is satisfied that —

(a) the behaviour to which the complaint relates occurred at a council or committee meeting; and

(b) either —

(i) the behaviour was dealt with by the person presiding at the meeting; or

(ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.

(2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. WITHDRAWAL OF COMPLAINT

(1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.

(2) The withdrawal of a complaint must be —

(a) in writing; and

(b) given to a person authorised under clause 11(3).

14A. APPOINTMENT OF MONITOR

(1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.

(2) If the Inspector appoints a monitor —

(a) The Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and

(b) the local government must comply with the direction.

14B. PERFORMANCE OF LOCAL GOVERNMENT'S FUNCTIONS UNDER CL 12 AND 13

(1) The local government's functions under clauses 12 and 13 must be performed by the council.

(2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.

(3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government –

(a) a member of the council of any local government;

(b) a member of the governing body of any regional subsidiary;

(c) an employee of any local government or regional subsidiary;

(d) an employee of WALGA or the Local Government Professionals Australia (WA);

(e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following –

i. local government;

ii. members of councils;

iii. employees of local governments.

(4) A resolution made under cubclause (3) must include the following –

(a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;

(b) an explanation as to why the council is satisfied as referred to in paragraph (a);

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(c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or employee of the local government.

(5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

~~(b)~~

15. OTHER PROVISIONS ABOUT COMPLAINTS

(1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.

(2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

(3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

(4) Refer to Policy E11 – Council Code of Conduct Division 3 Complaint Handling Policy available on the Shire of York website for how complaints will be handled.

Note for this clause:

~~(3)~~ See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

DIVISION 4 — RULES OF CONDUCT

Notes for this Division:

(1) Under section ~~5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate~~8A.3(1) of the Act, a council member commits a conduct breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.

(2) A ~~minor~~ conduct breach is dealt with ~~by a standards panel~~ under ~~section 5.110~~ Part 8A Division 5 of the Act.

16. OVERVIEW OF DIVISION

(1) This Division sets out rules of conduct for council members and candidates.

(2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. MISUSE OF LOCAL GOVERNMENT RESOURCES

(1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

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(a) local government property; and

(b) services provided, or paid for, by a local government.

(2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. SECURING PERSONAL ADVANTAGE OR DISADVANTAGING OTHERS

(1) A council member must not make improper use of their office —

(a) to gain, directly or indirectly, an advantage for the council member or any other person; or

(b) to cause detriment to the local government or any other person.

(2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or The Criminal Code section 83.

19. PROHIBITION AGAINST INVOLVEMENT IN ADMINISTRATION

(1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.

(2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. RELATIONSHIP WITH LOCAL GOVERNMENT EMPLOYEES

(1) In this clause —

local government employee means a person —

(a) employed by a local government under section 5.36(1) of the Act; or

(b) engaged by a local government under a contract for services.

(2) A council member or candidate must not —

(a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

(b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or

(c) act in an abusive or threatening manner towards a local government employee.

(3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

(4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —

(a) make a statement that a local government employee is incompetent or dishonest; or

(b) use an offensive or objectionable expression when referring to a local government employee.

(5) Subclause (4)(a) does not apply to conduct that is unlawful under The Criminal Code Chapter XXXV.

21. DISCLOSURE OF INFORMATION

(1) In this clause —

Cclosed meeting —

(a) means a part of a council or committee meeting~~, or a part of a council or committee meeting,~~ that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and~~.~~

(b) Includes a council or committee meeting helf before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026.

Confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed.

Document includes a part of a document.

Non-confidential document means a document that is not a confidential document.

(2) A council member must not disclose information that the council member —

(a) derived from a confidential document; or

(b) acquired at a closed meeting other than information derived from a non-confidential document.

(3) Subclause (2) does not prevent a council member from disclosing information —

(a) at a closed meeting; or
(b) to the extent specified by the council and subject to such other conditions as the council determines; or
(c) that is already in the public domain; or
(d) to an officer of the Department; or
(e) to the Minister; or
(f) to a legal practitioner for the purpose of obtaining legal advice; or
(g) if the disclosure is required or permitted by law.

22. DISCLOSURE OF INTERESTS

(1) In this clause —

interest —

(a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and

(b) includes an interest arising from kinship, friendship or membership of an association.

(2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —

(a) in a written notice given to the CEO before the meeting; or

(b) at the meeting immediately before the matter is discussed.

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(3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.

(4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —

(a) that they had an interest in the matter; or

(b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.

(5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —

(a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and

(b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.

(6) Subclause (7) applies in relation to an interest if —

(a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or

(b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.

(7) The nature of the interest must be recorded in the minutes of the meeting.

23. COMPLIANCE WITH PLAN REQUIREMENT

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

PENALTIES:

Not applicable.

KEY TERMS/DEFINITIONS:

Not applicable.

Responsible Officer:	Chief Executive Officer
Contact Officer:	Chief Executive Officer
Relevant Legislation:	*Local Government Act 1995* ~~(Section 5.103 – Codes of Conduct)~~ ~~*Local Government Act 1995* (Section 5.59-5.90)~~ *Local Government (Administration) Regulations 1996* ~~(Regulation 34B)~~ *Local Government (Model Code of Conduct) Regulations 2021* *Local Government (Local Government Inspector) 2025*

Review History:

Date Review Adopted:	Resolution Number
Adopted – 16 July 2001	
Reviewed – 19 May 2003	
Reviewed – 19 November 2007	
Reviewed – 18 October 2010	

Reviewed – 28 January 2016	
Reviewed – 25 July 2016	
Reviewed – 24 October 2016	121016
Reviewed – 25 November 2019	291119
Reviewed – 16 December 2019	
Adopted 27 April 2021	060421
Reviewed – 26 April 2022	
Reviewed – 23 August 2022	150822
Reviewed – 24 March 2026	TBA
Former Policy No:	G1.1

APPENDIX 1

BEHAVIOUR COMPLAINT FORM

File No: _____

Record No: _____

Shire of York Code of Conduct for Council Members, Committee Members and Candidates

Name of Person Making the Complaint				
Complainant Name: *Given Name/s and Family Name*				
Contact Details				
Residential Address:				
Postal Address:				
Phone:	Day-time:		Mobile:	
Email:				
Complaint Details:				
1.	**Insert Name of Person alleged to have committed a behavior breach:**			
2.	**Select the position that the person was fulfilling at the time the person committed the alleged behaviour breach:**	Council Member of the Shire of York	☐	
		Member of a Committee of the Shire of York	☐	
		Candidate for election at the Shire of York	☐	
3.	**Date that the alleged behaviour breach occurred:**			
4.	**Location where the alleged behaviour breach occurred:**			
5.	**Which of the behaviours prescribed in Division 3 of the Shire of York's Code of Conduct do you allege this person has breached?**			
	Clause 8. Personal integrity			
	(1) A council member, committee member or candidate —			
	(a) must ensure that their use of social media and other forms of communication complies with this code; and		☐	
	(b) must only publish material that is factually correct		☐	
	(2) A council member or committee member —			

	(a) must not be impaired by alcohol or drugs in the performance of their official duties; and	☐
	(b) must comply with all policies, procedures and resolutions of the local government.	☐
	Clause 9. Relationship with others A council member, committee member or candidate —	
	(a) must not bully or harass another person in any way.	☐
	(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government.	☐
	(c) must not use offensive or derogatory language when referring to another person.	☐
	(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.	☐
	(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.	☐
	Clause 10. Council or committee meetings When attending a council or committee meeting, a council member, committee member or candidate —	
	(a) must not act in an abusive or threatening manner towards another person.	☐
	(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading.	☐
	(c) must not repeatedly disrupt the meeting.	☐
	(d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings.	☐
	(e) must comply with any direction given by the person presiding at the meeting.	☐
	(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.	☐
6.	**State the full details of the alleged breach.**	

7	**List any additional information you have provided as part of this complaint:** *Please ensure all information relevant to the alleged breach has been attached. This information will be the basis on which the complaint is considered.*

9	**Have you made any efforts to resolve the complaint with the Respondent?** *Please note, you MUST complete this section*	
YES	☐	*If yes, please describe the efforts that you have made.*
NO	☐	*If no, please include a brief statement explaining why you have not made any efforts to resolve the issue with the person complained about.*

10	*The Shire of York allows for the Complainant and the Respondent to be offered the opportunity to participate in an Alternative Dispute Resolution process, that if agreed to by BOTH parties, will be undertaken before the complaint is dealt with.* *The objective is to support both parties to reach a mutually satisfactory outcome that resolves the issues and restores the relationship between them. An outcome may be that as the Complainant, you will have absolute discretion to withdraw or continue with this Complaint.* *Please contact the Complaints Officer if you would like more information.*		
	Would you agree to participate in an Alternative Dispute Resolution process?	**YES**	☐
		NO	☐

11	**Desired outcome of the Complaint** *Please explain what you would like to happen as a result of lodging this complaint, including the opportunity to participate in Alternative Dispute Resolution.*

COMPLAINANT *please sign and date*	
Signature:	
Date:	

Please submit completed Behaviour Complaint to:

The Shire of York's Complaints Officer:

Mailing Address: PO Box 22, York WA 6302

Email Address: records@york.wa.gov.au

In person: 1 Joaquina Street, York WA 6302

Office Use Only

Authorised Officer's Name:	
Authorised Officer's Signature:	
Date received:	

ELECTED MEMBERS POLICIES

Council Code of Conduct Division 3 Complaint Handling

Policy Number:	E11
Relevant Delegation:	DE2-13 Appoint persons to receive and withdrawals of complaints
Adoption Details:	23 August 2022
Last Review Details:	24 March 2026

POLICY OBJECTIVE:

1. To provide clear guidance on the procedure for dealing with complaints about alleged breaches of behaviour requirements under Policy E1 Code of Conduct: Council Members, Committee Members & Candidates.
2. To ensure an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour.

POLICY SCOPE:

1. This policy applies to complaints received against a Council Member, Committee Member or Candidate under the Code of Conduct which relate to behaviour (a breach of Division 3).
2. This Policy does not deal with complaints about services delivered by the Shire or complaints against employees of the Shire.
3. Complaints which relate to Division 4 of Policy E1 Code of Conduct: Council Members, Committee Members & Candidates is dealt with under section 8A of the *Local Government Act 1995* and is not covered by this Policy.
4. Complaints involving a conduct breach or specified breach, as defined under Part 8A of the *Local Government Act 1995*, are managed by the *Local Government Inspector* and are not covered by this Policy.

POLICY STATEMENT:

PRINCIPLES

1. Procedural Fairness

   The principles of procedural fairness will apply when dealing with a Complaint.

   The Respondent will be afforded a reasonable opportunity to be heard prior to any findings being made. Decisions are to be made in an objective and impartial manner with an absence of bias (or the perception of bias) and any findings made are to be based on proper and genuine consideration of the evidence.

2. Consistency

   Each Complainant and Respondent will be dealt with according to their circumstances and each Complaint considered and determined on its merits. However, the Shire will ensure consistent decision making in relation to a Complaint, with similar circumstances resulting in similar decisions where appropriate.

3. Confidentiality
To protect both the Complainant and Respondent, the Shire will take all reasonable steps to maintain confidentiality when dealing with a Complaint. Information gained in the course of managing a Complaint is to be managed in a secure manner and must not be disclosed or used inappropriately.

4. Accessibility
Information on how to make a Complaint is available on the Shire's website, or alternatively from the Shire's Administration Office upon request.

1. MAKING A COMPLAINT

1.1 Any person may make a Complaint alleging that an Elected Member, Committee Member or Candidate has behaved in a way that constitutes a breach of Division 3 of the Code of Conduct.
1.2 A Complaint must be made within one (1) month after the alleged Breach.
1.3 Where a Complaint is made more than one (1) month after the alleged breach, the Complaints Officer will give the Complainant written notice that the Complaint cannot be made.
1.4 A Complaint must be made by completing the Complaint Form in full and providing the completed forms to the Complaints Officer.
1.5 A Complaint must be made in accordance with the Complaint Form and specify which requirement(s) of the Code of Conduct is alleged to have been breached. It must also include the name and contact details of the Complainant.
1.6 Where a Complaint Form omits required details, the Complaints Officer will invite the Complainant to provide this information to enable the Complaint to be progressed.
1.7 A Complaint in relation to a Candidate must be made in accordance with the above process but cannot be dealt with unless the Candidate is subsequently elected as an Elected Member.

2. WITHDRAWING A COMPLAINT

2.1 A Complainant may withdraw their Complaint, in writing, at any time before a Finding has been made in relation to the Complaint.
2.2 A Complainant may withdraw a Complaint by advising the Complaints Officer, in writing, that they wish to do so.
2.3 After receiving a withdrawal of the Complaint, the Complaints Officer will terminate the process commenced under this Policy.

3. RESPONDING TO A COMPLAINT

3.1 Within five (5) days of receiving a Complaint, the Complaints Officer will contact the:

a. Complainant:

- Confirming receipt of the Complaint.
- Outlining the process that will be followed and possible outcomes.
- Explaining the application of confidentiality to the Complaint.
- Including a copy of this Policy.
- If necessary, seeking clarification.

b. Respondent:

- Advising that a Complaint has been made and include a copy of the Complaint and supporting documents.
- Outlining the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes.
- Including a copy of this Policy.
- If applicable, advise that further information has been requested from the Complainant and will be provided in due course.

3.2 Notifications and correspondence sent by email will include a Read Receipt request.

3.3 Complaints will normally be dealt with in the order in which they are received.

a. If more than one (1) Complaint is received that relates to the same alleged behaviour, the Complaints may be progressed concurrently where appropriate.

3.4 A Complaint in relation to a Candidate must be made in accordance with point 1 above but cannot be dealt with unless the Candidate is subsequently declared elected as an Elected Member.

3.5 Within five (5) days after receiving a Candidate Complaint, the Complaints Officer will provide written notice:

a. To the Complainant confirming receipt and advising of the procedure for complaints.

b. To the Respondent, including a summary of the Complaint and advising of the procedure for complaints.

3.6 No action will be taken until the results of the election are declared by the Returning Officer. If the Respondent is elected, then the Complaint will be dealt with in accordance with this Policy. Timeframes that would otherwise commence on the receipt of a Complaint will be taken to commence on the election date.

3.7 If the Respondent is not elected, the Complaints Officer will provide the Complainant with notice that the Respondent has not been elected and that the Complaint cannot be dealt with.

4. MEDIATION

4.1 The Mediator may be the Complaints Officer or other such person as determined by either the Complaints Officer or Chief Executive Officer. It is recommended that the Mediator has undertaken some form of qualification or training in dispute resolution to facilitate the Mediation.

4.2 It is recognised that mediation may support both parties to a Complaint to reach a mutually satisfactory outcome that resolves the issues giving rise to the complaint and the Complaints Officer will, in the first instance, offer and encourage the Complainant and the Respondent to participate in Mediation.

4.3 If both parties agree to participate in Mediation, the formal process will be paused.

4.4 The objective of Mediation will be to reach a resolution. For example, an offer by the person to whom the Complaint relates to issue a voluntary apology in response to a

Complaint, even in the absence of a request from the Complainant, qualifies for consideration as mediation and resolution.

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4.6 Successful mediation outcomes will be reported to Council through the Audit and Risk Committee via anonymous information report.

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5. ASSESSMENT OF A COMPLAINT

5.1 The Respondent is to be provided with a reasonable opportunity to be heard before any opinions or recommendations are formed.

5.2 If the behaviour that is the subject of the Complaint is alleged to have occurred at a Council or Committee Meeting, the Complaints Officer will determine whether or not to dismiss the Complaint.

5.3 If a Complaint is dismissed, the Complainant and the Respondent will be given written notice of the decision and the reasons for the decision in accordance with the Code of Conduct. This concludes the process in relation to the Complaint.

5.4 If the Complaint is not dismissed, the Complaints Officer or Investigator (as appropriate) will consider the Complaint and make a Finding as to whether the alleged Breach that is the subject of the Complaint has or has not occurred.

5.5 If it is determined that the alleged Breach did not occur, the Complainant and the Respondent will be given written notice of the Finding and the reasons for the Finding. This concludes the process for the Complaint.

5.6 If it is determined that the alleged breach did occur, the Complaints Officer or Investigator (as appropriate) will decide whether to recommend further action and/or prepare a Plan to address the behaviour.

5.7 If the Complaints Officer or Investigator (as appropriate) decides to take no further action, the Complainant and the Respondent will be given written notice of this decision and the reasons for the Finding. This concludes the process for the Complaint.

5.8 If the Complaints Officer or Investigator (as appropriate) decides to prepare a Plan, the Respondent is to be consulted and any submissions made by the Respondent are to be considered before preparing and implementing a Plan.

6. APPOINTMENT OF INVESTIGATOR

6.1 Appendix 1 provides a flowchart outlining the process of appointing an Investigator.

6.2 If Mediation is deemed not suitable, not commenced, is terminated or does not achieve an agreed outcome resulting in the withdrawal of the Complaint, the Complaints Officer can elect to follow the formal process internally or appoint an Investigator.

6.3 For breaches of a complex nature the Complaints Officer may also consider appointing an Investigator (in compliance with the Shire's Procurement Policy and subject to an appropriate budget allocation).

6.4 Where an Investigator is appointed, the Complaints Officer will provide written notice of the appointment to the Complainant and the Respondent.

6.5 The appointment of an Investigator under this Policy is a local process conducted under the Shire's adopted Code of Conduct and is entirely separate from any investigation or inquiry conducted by the Local Government Inspector under Part 8A of the Act. The costs of an Investigator appointed under this Policy are borne by the Shire.

7. SEARCH OF LOCAL GOVERNMENT RECORDS

7.1 The Investigator may request the Complaints Officer to search for any relevant records in the Shire of York's Record Management System.

7.2 In particular, if the behaviour is alleged to have occurred at a Council or Committee Meeting, the Complaints Officer will be requested to identify any local government records that provide evidence which may support a decision as to whether:

a. The behaviour occurred at a Council or Committee Meeting
b. The behaviour was dealt with by the person presiding at the meeting
c. The Respondent has taken remedial action in accordance with the Shire of York *Local Government (Council Meetings) Local Law 2016*

7.3 The Investigator must provide the Respondent with a copy of any records that are identified. In addition, where a clarification or additional information has been sought from the Complainant by either the Complaints Officer or the Investigator, copies must also be provided to the Respondent.

8. COMPLAINT REPORT

8.1 Following an assessment of the Complaint, a Complaint Report will be prepared by either the Complaints Officer or Investigator (as appropriate) that:

a. Outlines the process followed, including how the Respondent was provided with an opportunity to be heard
b. Includes the Complaint Documents, the Response Documents and any relevant local government records as attachments
c. Includes a recommendation on each decision that may be made by the Complaints Officer or Investigator
d. Includes reasons for each recommendation

8.2 If the Complaint Report recommends that a Plan is prepared and implemented in accordance with the Code of Conduct, the Complaint Report must include a Proposed Plan.

8.3 Where an Investigator is appointed, the Investigator will liaise with the Complaints Officer to include the Complaint Report in an Agenda for a meeting of Council. The Complaints Officer will be responsible for preparation of an Officer Report with the Complaint Report provided as a confidential attachment. The recommendations of the Complaint Report will be provided as the Officer Recommendations.

9. COUNCIL CONSIDERATION OF COMPLAINT AT A MEETING

9.1 The Agenda will be prepared on the basis that the part of the meeting that deals with the Complaint Report will be held behind closed doors in accordance with Section 5.23(2) of the Act.

9.2 Council will consider the Complaint Report and attachments and give due regard to the recommendations.

9.3 In accordance with Regulation 11(da) of the *Local Government (Administration) Regulations 1996*, reasons for any decision that is significantly different from the Officer's Recommendation must be recorded in the meeting minutes.

10. COMPLYING WITH PLAN REQUIREMENTS

10.1 The Complaints Officer will monitor the actions in timeframes set out in a Plan.

10.2 Failure to comply with a requirement included in a Plan constitutes a behavioural breach under Division 3 of the Code of Conduct and must be dealt with accordingly. Where the Complaints Officer determines that a failure to comply is of a serious or recurring nature, the matter may be referred to the Local Government Inspector in accordance with Part 8A of the Act.

10.3 The Complaints Officer must provide a report advising Council of any failure to comply with a requirement included in a Plan.

11. PUBLICATION OF FINDINGS

11.1 Within seven (7) days of a decision determining the outcome of a Complaint, the Complaints Officer must:

a. Give the Complainant and the Respondent a copy of the finding and a copy of the Complaints Officer or Investigator (as appropriate) reports, minus any attachments.
b. Publish the Complaints Officer or Investigator (as appropriate) reports, minus any attachments, on the Shire's website.
c. Complete any further action required by Council.

12. ROLES

Complaints Officer

12.1 The Complaints Officer is authorised in accordance with Clause 11(3) of the Code of Conduct to accept complaints and withdrawal of complaints.

12.2 The Complaints Officer is not an advocate for the Complainant or the Respondent but provides procedural information and assistance to both Complainant and Respondent.

12.3 The Complaints Officer will liaise with the Chief Executive Officer to receive administrative support, including the appointment of an Investigator and the calling and convening of Special Council Meetings if required, where the Complaints Officer determines that it is necessary to do so.

12.4 In undertaking their functions, the Complaints Officer will apply the Principles of this Policy.

Investigator

12.5 The Investigator is appointed by the Complaints Officer in accordance with this Policy.

12.6 The Investigator is an impartial third party who will undertake the functions specified in this Policy.

12.7 In undertaking their functions, the Investigator will apply the Principles of this Policy

12.8 The Investigator will liaise with the Complaints Officer to manage the administrative requirements of dealing with a Complaint in accordance with this Policy.

Council

12.9 Council will provide the final determination on matters relating to complaints including:

a. Dismissing a behaviour complaint in accordance with the Code of Conduct and providing reasons for any such dismissal.
b. Making a Finding as to whether an alleged complaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than it did not occur (clause 12(3) of the Code of Conduct).
c. Determining reasons for such a Finding.
d. Where a Finding is made that a breach has occurred, providing the final determination whether to take no further action or prepare and implement a Plan to address the behaviour of the person to whom the complaint relates.

12.10 In considering the agenda report regarding a Complaint, a Council Member the subject of a Complaint, and where a Council Member makes a Complaint, should refer to the policy E1 - Code of Conduct: Council Members, Committee Members and Candidates available on the Shire website.

PENALTIES:

Penalties applicable to a breach Finding will be determined on a case by case basis in accordance with the Code of Conduct and this Policy.

KEY TERMS/DEFINITIONS:

Act means the *Local Government Act 1995*.

Complaints Officer means a person authorised in writing by Council resolution or by the CEO exercising delegated authority under clause 11(3) of the Code of Conduct to undertake the duties of a Complaints Officer.

Breach means a breach of Division 3 of the Code of Conduct.

Candidate an individual is considered a Candidate when their nomination for election is accepted by a Returning Officer. Any alleged behaviour breach may only be dealt with if the Candidate becomes an Elected Member.

Code of Conduct means Policy E1 Code of Conduct: Council Members, Committee Members and Candidates.

Committee means a committee of Council, established in accordance with Section 5.8 of the Act.

Committee Member includes any Elected Member, local government employee or unelected member of the community appointed by the Council to be a member of a Council committee.

Complainant means a person who has submitted a Complaint in accordance with this Policy.

Complaint means a complaint submitted under Division 3 of the Code of Conduct.

Complaint Documents means the Complaint Form and any supporting information, evidence, or attachments provided by the Complainant at the time the Complaint is made.

Complaint Form means the form approved under the Code of Conduct.

Council means the Elected Members of the Shire of York.

Council or Committee Meeting means a formal meeting of the Council or a Committee that is called and convened in accordance with the Act. It does not include informal meetings, workshops or briefings.

Elected Member means a person currently serving a term of office as an Elected Member of the Council in accordance with the Act.

Evidence means the available facts or information indicating whether an allegation is true or valid.

Finding means a finding made in accordance with Code of Conduct as to whether a Breach has or has not occurred.

Investigator means an independent party appointed by the Complaints Officer in accordance with this policy for the purpose of dealing with a Complaint.

Local Government Inspector means the Inspector appointed under section 8B.1 of the Act, being an independent statutory officer responsible for receiving and managing breach complaints and general complaints under Part 8A of the Act, and for oversight and investigation of local governments under Part 8B of the Act

Plan means a Plan prepared and implemented under the Code of Conduct to address the behaviour of the person to whom the Complaint relates, if a Finding has been made that a Breach has occurred.

Response Documents means the response provided by the Respondent to the Complaint and includes any supporting information or evidence that is supplied.

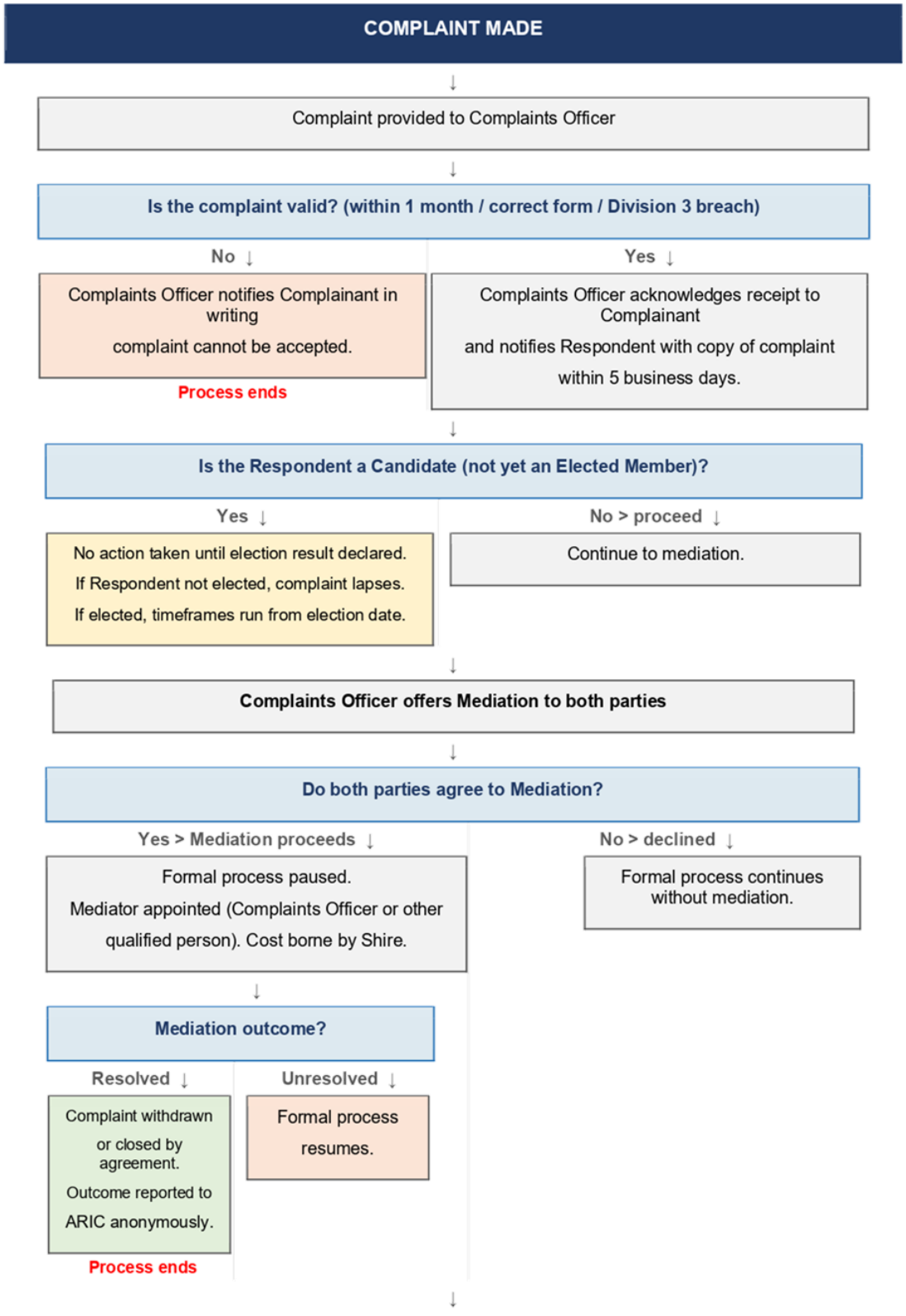
Respondent means the person to whom a Complaint relates.

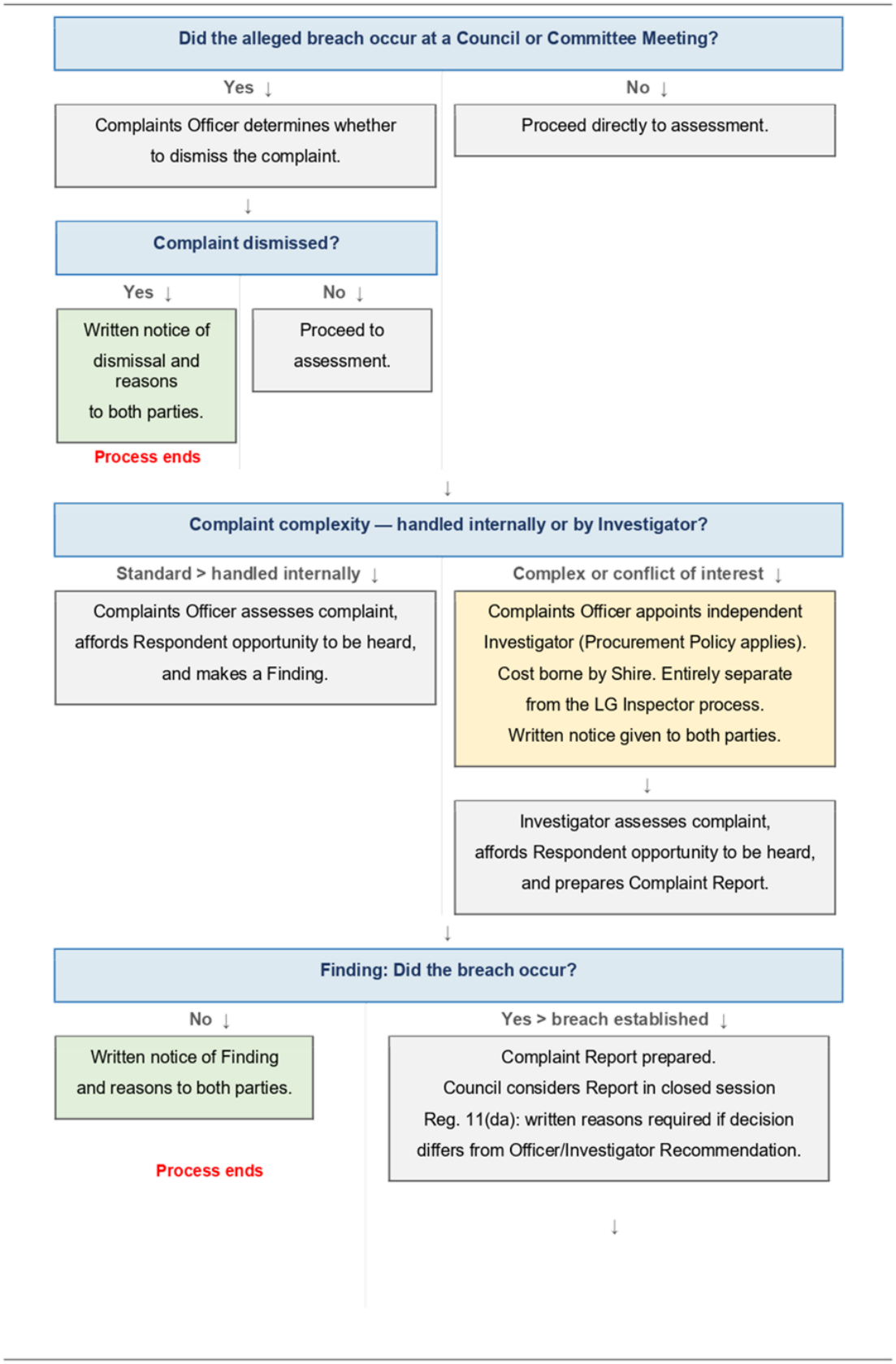
Responsible Officer:	Chief Executive Officer
Contact Officer:	Council & Executive Support Officer
Relevant Legislation:	*Local Government Act 1995*
	Local Government (Model Code of Conduct) Regulations 2021
	Local Government Amendment Act 2024
	Local Government (Local Government Inspector) Regulations 2025

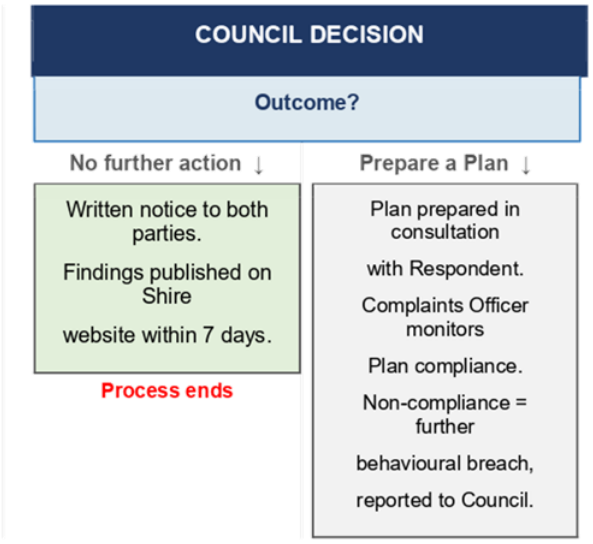
Review History:

Date Review Adopted:	**Resolution Number**
Adoption – 23 August 2022	150822
Former Policy No:	

APPENDIX 1


COMPLAINT MADE
Complaint provided to Complaints Officer
Is the complaint valid? (within 1 month / correct form / Division 3 breach)
No
Complaints Officer notifies Complainant in writing
complaint cannot be accepted.
Process ends
Yes
Complaints Officer acknowledges receipt to Complainant
and notifies Respondent with copy of complaint
within 5 business days.
Is the Respondent a Candidate (not yet an Elected Member)?
Yes
No action taken until election result declared.
If Respondent not elected, complaint lapses.
If elected, timeframes run from election date.
No > proceed
Continue to mediation.
Complaints Officer offers Mediation to both parties
Do both parties agree to Mediation?
Yes > Mediation proceeds
Formal process paused.
Mediator appointed (Complaints Officer or other qualified person). Cost borne by Shire.
No > declined
Formal process continues without mediation.
Mediation outcome?
Resolved
Complaint withdrawn or closed by agreement.
Outcome reported to ARIC anonymously.
Process ends
Unresolved
Formal process resumes.


Did the alleged breach occur at a Council or Committee Meeting?
Yes
No
Complaints Officer determines whether to dismiss the complaint.
Proceed directly to assessment.
Complaint dismissed?
Yes
No
Written notice of dismissal and reasons to both parties.
Proceed to assessment.
Process ends
Complaint complexity — handled internally or by Investigator?
Standard > handled internally
Complex or conflict of interest
Complaints Officer assesses complaint, affords Respondent opportunity to be heard, and makes a Finding.
Complaints Officer appoints independent Investigator (Procurement Policy applies). Cost borne by Shire. Entirely separate from the LG Inspector process. Written notice given to both parties.
Investigator assesses complaint, affords Respondent opportunity to be heard, and prepares Complaint Report.
Finding: Did the breach occur?
No
Yes > breach established
Written notice of Finding and reasons to both parties.
Process ends
Complaint Report prepared. Council considers Report in closed session Reg. 11(da): written reasons required if decision differs from Officer/Investigator Recommendation.



Note: This flowchart applies only to behavioural breach complaints dealt with locally under Policy E1 and E11. It is entirely separate from the Local Government Inspector's complaint handling process under Part 8A of the Local Government Act 1995. Where a Respondent has two or more prior behavioural breach findings since 1 January 2026, the Inspector may refer the matter directly to the Principal Adjudicator as a conduct breach (reg. 6, Local Government (Local Government Inspector) Regulations 2025).

ELECTED MEMBERS POLICIES

Council Code of Conduct Division 3 Complaint Handling

Policy Number:	E11
Relevant Delegation:	DE2-13 Appoint persons to receive and withdrawals of complaints
Adoption Details:	23 August 2022
Last Review Details:	24 March 2026

POLICY OBJECTIVE:

1. To provide clear guidance on the procedure for dealing with complaints about alleged breaches of behaviour requirements under Policy E1 Code of Conduct: Council Members, Committee Members & Candidates.
2. To ensure an effective, transparent, fair and accessible complaints handling process that supports high standards of behaviour.

POLICY SCOPE:

1. This policy applies to complaints received against a Council Member, Committee Member or Candidate under the Code of Conduct which relate to behaviour (a breach of Division 3).
2. This Policy does not deal with complaints about services delivered by the Shire or complaints against employees of the Shire.
3. Complaints which relate to Division 4 of Policy E1 Code of Conduct: Council Members, Committee Members & Candidates is dealt with under ~~Sections 5.105(1), 5.107, 5.109 and 5.110~~ section 8A of the *Local Government Act 1995* and is not covered by this Policy.
4. Complaints ~~of a serious~~ involving a conduct breach or specified breach, as defined ~~in~~ under ~~Section 5.102A~~ Part 8A of the *Local Government Act 1995*, are ~~dealt with under Sections 5.114, 5.115 and 5.116 of the~~ managed by the *Local Government ~~Act 1995~~ Inspector* and ~~is~~ are not covered by this Policy.

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POLICY STATEMENT:

PRINCIPLES

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   The principles of procedural fairness will apply when dealing with a Complaint.

   The Respondent will be afforded a reasonable opportunity to be heard prior to any findings being made. Decisions are to be made in an objective and impartial manner with an absence of bias (or the perception of bias) and any findings made are to be based on proper and genuine consideration of the evidence.

2. Consistency
   Each Complainant and Respondent will be dealt with according to their circumstances and each Complaint considered and determined on its merits. However, the Shire will ensure consistent decision making in relation to a Complaint, with similar circumstances resulting in similar decisions where appropriate.

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- Advising that a Complaint has been made and include a copy of the Complaint and supporting documents.
- Outlining the process that will be followed, the opportunities that will be afforded to the Respondent to be heard and the possible outcomes.
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9.3 In accordance with Regulation 11(d)(a) of the *Local Government (Administration) Regulations 1996*, reasons for any decision that is significantly different from the Officer's Recommendation must be recorded in the meeting minutes.

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10. COMPLYING WITH PLAN REQUIREMENTS

10.1 The Complaints Officer will monitor the actions in timeframes set out in a Plan.

10.2 Failure to comply with a requirement included in a Plan ~~is a minor breach under Section 5.105(1) of the Act and the Code of Conduct.~~constitutes a behavioural breach under Division 3 of the Code of Conduct and must be dealt with accordingly. Where the Complaints Officer determines that a failure to comply is of a serious or recurring nature, the matter may be referred to the Local Government Inspector in accordance with Part 8A of the Act.

10.3 The Complaints Officer must provide a report advising Council of any failure to comply with a requirement included in a Plan.

11. PUBLICATION OF FINDINGS

11.1 Within seven (7) days of a decision determining the outcome of a Complaint, the Complaints Officer must:

a. Give the Complainant and the Respondent a copy of the finding and a copy of the Complaints Officer or Investigator (as appropriate) reports, minus any attachments.
b. Publish the Complaints Officer or Investigator (as appropriate) reports, minus any attachments, on the Shire's website.
c. Complete any further action required by Council.

12. ROLES

Complaints Officer

12.1 The Complaints Officer is authorised in accordance with Clause 11(3) of the Code of Conduct to accept complaints and withdrawal of complaints.

12.2 The Complaints Officer is not an advocate for the Complainant or the Respondent but provides procedural information and assistance to both Complainant and Respondent.

12.3 The Complaints Officer will liaise with the Chief Executive Officer to receive administrative support, including the appointment of an Investigator and the calling and convening of Special Council Meetings if required, where the Complaints Officer determines that it is necessary to do so.

12.4 In undertaking their functions, the Complaints Officer will apply the Principles of this Policy.

Investigator

12.5 The Investigator is appointed by the Complaints Officer in accordance with this Policy.

12.6 The Investigator is an impartial third party who will undertake the functions specified in this Policy.

12.7 In undertaking their functions, the Investigator will apply the Principles of this Policy

12.8 The Investigator will liaise with the Complaints Officer to manage the administrative requirements of dealing with a Complaint in accordance with this Policy.

Council

12.9 Council will provide the final determination on matters relating to complaints including:

a. Dismissing a behaviour complaint in accordance with the Code of Conduct and providing reasons for any such dismissal.
b. Making a Finding as to whether an alleged complaint has or has not occurred, based upon evidence from which it may be concluded that it is more likely that the breach occurred than it did not occur (clause 12(3) of the Code of Conduct).
c. Determining reasons for such a Finding.
d. Where a Finding is made that a breach has occurred, providing the final determination whether to take no further action or prepare and implement a Plan to address the behaviour of the person to whom the complaint relates.

12.10 In considering the agenda report regarding a Complaint, a Council Member the subject of a Complaint, and where a Council Member makes a Complaint, should refer to the ~~Department of Local Government, Sport & Cultural Industries Guideline on the Model~~policy E1 - Code of Conduct ~~for~~ Council Members, Committee Members and Candidates available on ~~its website Via This Link. The Guideline suggests Council Members are required to disclose an Impartiality Interest.~~ the Shire website.

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PENALTIES:

Penalties applicable to a breach Finding will be determined on a case by case basis in accordance with the Code of Conduct and this Policy.

KEY TERMS/DEFINITIONS:

Act means the *Local Government Act 1995*.

Complaints Officer means a person authorised in writing by Council resolution or by the CEO exercising delegated authority under clause 11(3) of the Code of Conduct to undertake the duties of a Complaints Officer.

Breach means a breach of Division 3 of the Code of Conduct.

Candidate an individual is considered a Candidate when their nomination for election is accepted by a Returning Officer. Any alleged behaviour breach may only be dealt with if the Candidate becomes an Elected Member.

Code of Conduct means Policy E1 Code of Conduct: Council Members, Committee Members and Candidates.

Committee means a committee of Council, established in accordance with Section 5.8 of the Act.

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Committee Member includes any Elected Member, local government employee or unelected member of the community appointed by the Council to be a member of a Council committee.

Complainant means a person who has submitted a Complaint in accordance with this Policy.

Complaint means a complaint submitted under Division 3 of the Code of Conduct.

Complaint Documents means the Complaint Form and any supporting information, evidence, or attachments provided by the Complainant at the time the Complaint is made.

Complaint Form means the form approved under the Code of Conduct.

Council means the Elected Members of the Shire of York.

Council or Committee Meeting means a formal meeting of the Council or a Committee that is called and convened in accordance with the Act. It does not include informal meetings, workshops or briefings.

Elected Member means a person currently serving a term of office as an Elected Member of the Council in accordance with the Act.

Evidence means the available facts or information indicating whether an allegation is true or valid.

Finding means a finding made in accordance with Code of Conduct as to whether a Breach has or has not occurred.

Investigator means an independent party appointed by the Complaints Officer in accordance with ~~Section 5.8 of the Act~~ this policy for the purpose of dealing with a Complaint.

Local Government Inspector means the Inspector appointed under section 8B.1 of the Act, being an independent statutory officer responsible for receiving and managing breach complaints and general complaints under Part 8A of the Act, and for oversight and investigation of local governments under Part 8B of the Act

Plan means a Plan prepared and implemented under the Code of Conduct to address the behaviour of the person to whom the Complaint relates, if a Finding has been made that a Breach has occurred.

Response Documents means the response provided by the Respondent to the Complaint and includes any supporting information or evidence that is supplied.

Respondent means the person to whom a Complaint relates.

Responsible Officer:	Chief Executive Officer
Contact Officer:	Council & Executive Support Officer
Relevant Legislation:	*Local Government Act 1995*
	Local Government (Model Code of Conduct) Regulations 2021
	Local Government Amendment Act 2024
	Local Government (Local Government Inspector) Regulations 2025

Review History:

Date Review Adopted:	**Resolution Number**
Adoption – 23 August 2022	150822
Former Policy No:	

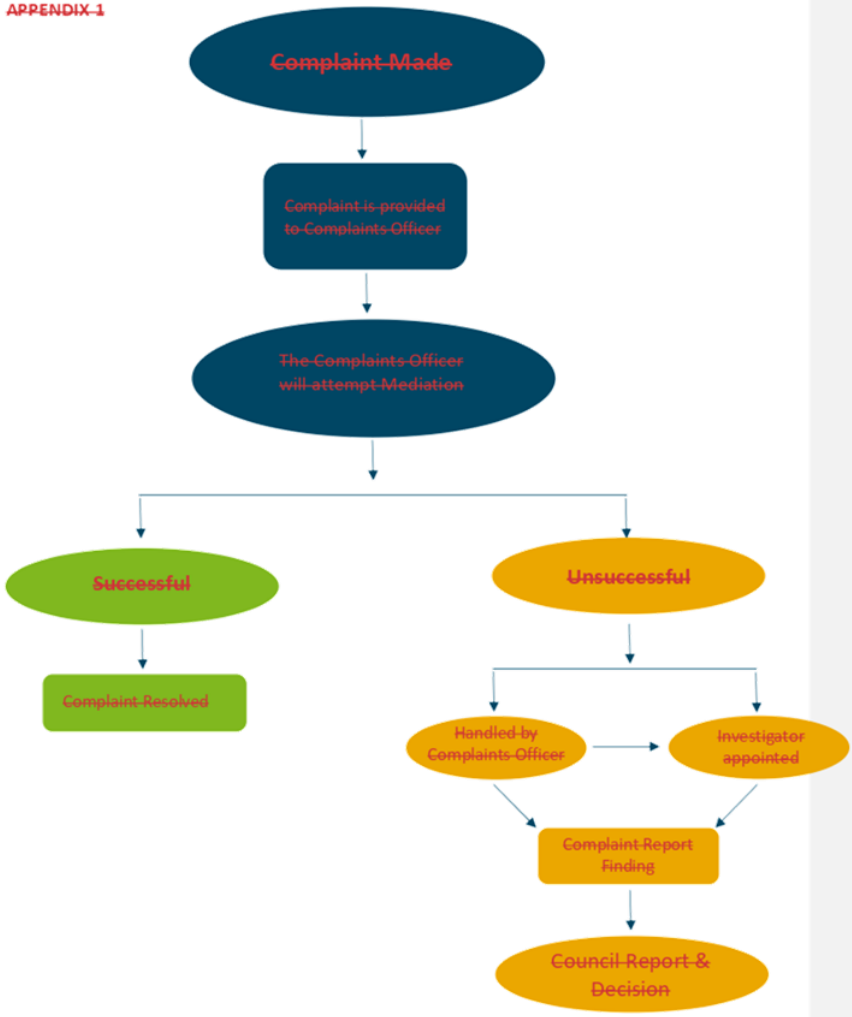
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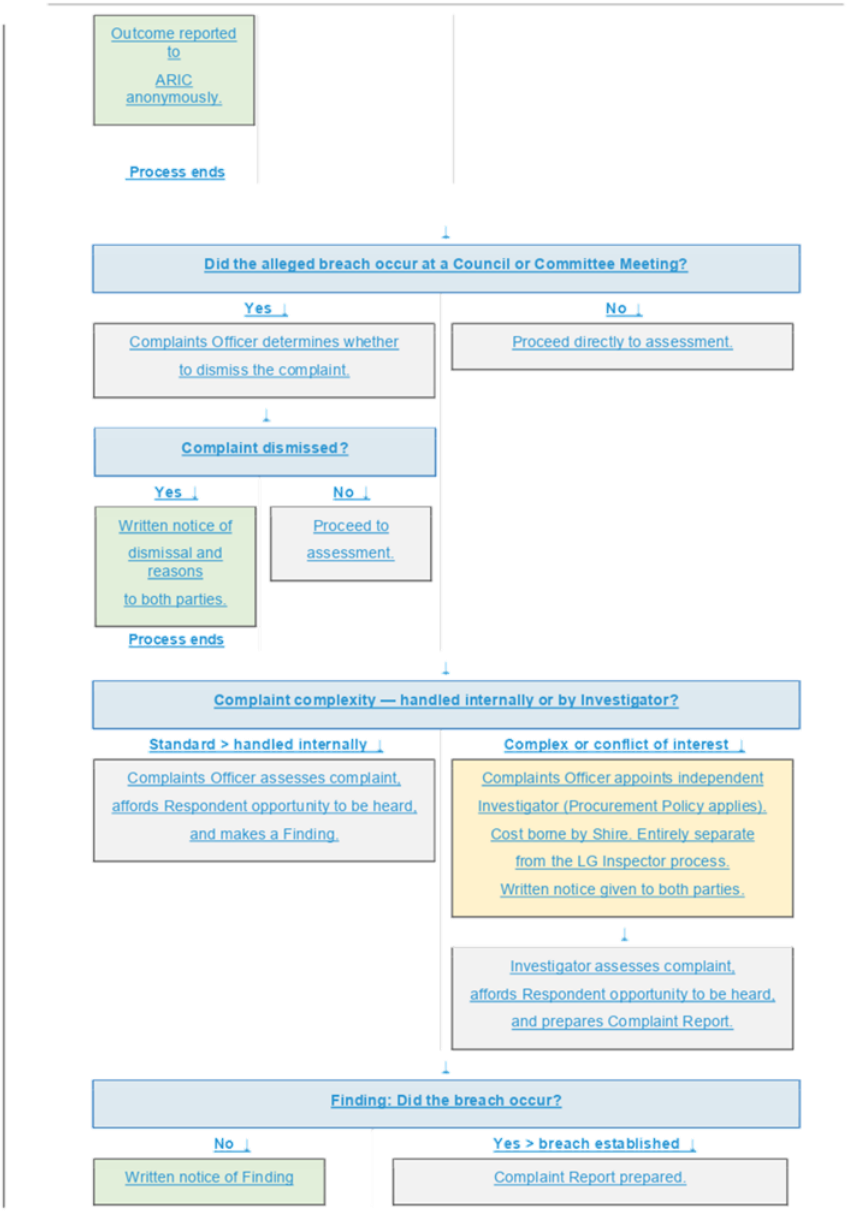
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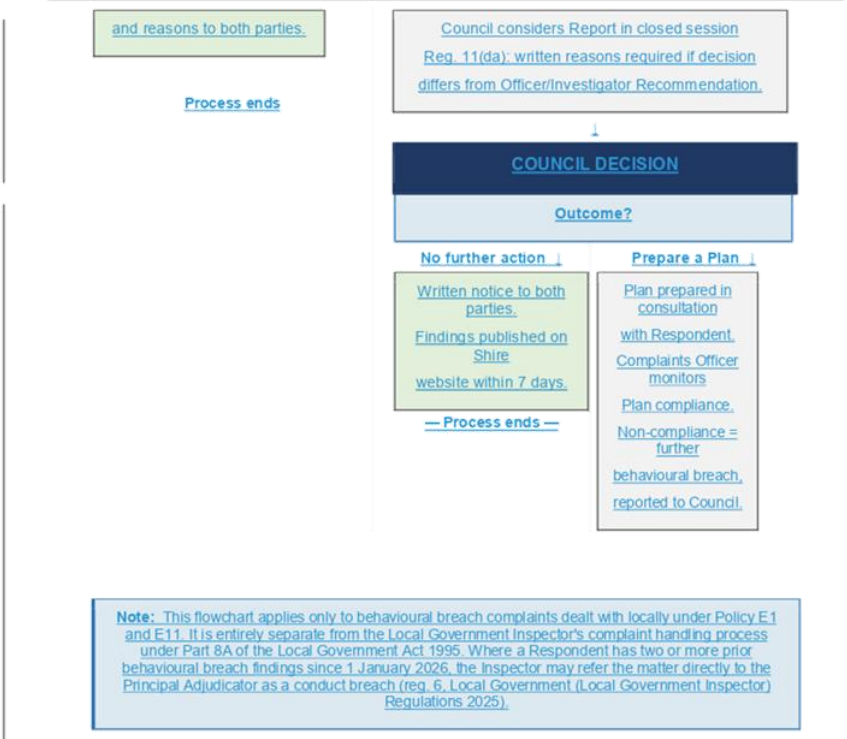
APPENDIX 1


Complaint Made
Complaint is provided to Complaints Officer
The Complaints Officer will attempt Mediation
Successful
Complaint Resolved
Unsuccessful
Handled by Complaints Officer
Investigator appointed
Complaint Report Finding
Council Report & Decision



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Outcome reported to ARIC anonymously.
Process ends
Did the alleged breach occur at a Council or Committee Meeting?
Yes
No
Complaints Officer determines whether to dismiss the complaint.
Proceed directly to assessment.
Complaint dismissed?
Yes
No
Written notice of dismissal and reasons to both parties.
Proceed to assessment.
Process ends
Complaint complexity — handled internally or by Investigator?
Standard > handled internally
Complex or conflict of interest
Complaints Officer assesses complaint, affords Respondent opportunity to be heard, and makes a Finding.
Complaints Officer appoints independent Investigator (Procurement Policy applies). Cost borne by Shire. Entirely separate from the LG Inspector process. Written notice given to both parties.
Investigator assesses complaint, affords Respondent opportunity to be heard, and prepares Complaint Report.
Finding: Did the breach occur?
No
Yes > breach established
Written notice of Finding
Complaint Report prepared.



Note: This flowchart applies only to behavioural breach complaints dealt with locally under Policy E1 and E11. It is entirely separate from the Local Government Inspector's complaint handling process under Part 8A of the Local Government Act 1995. Where a Respondent has two or more prior behavioural breach findings since 1 January 2026, the Inspector may refer the matter directly to the Principal Adjudicator as a conduct breach (reg. 6, Local Government (Local Government Inspector) Regulations 2025).

SY019-03/26 SECTOR FEEDBACK ON PROPOSED ELECTORAL REFORMS

File Number:	**4.9680**
Author:	**Vanessa Green, Council & Executive Support Officer**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**Nil**
Disclosure of Interest:	**Nil**
Appendices:	**1. WALGA Discussion Paper**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents options for Council to consider its position on proposed electoral reforms to inform WALGA's sector wide feedback position.

BACKGROUND

WALGA is undertaking sector engagement regarding local government electoral reforms expected to be proposed by the State Government.

In June 2025, Hon Hannah Beazley MLA, Minister for Local Government, expressed support for a four-year election cycle, citing concerns about voter fatigue and the rising costs of conducting biennial elections. These messages were repeated in Minister Beazley's address at WALGA's 2025 Local Government Convention, which also raised the possibility of compulsory voting. These comments have prompted renewed interest and discussion across the sector.

WALGA has contacted both the Department of Local Government, Industry Regulations and Safety and the Minister's office seeking details of any consultation on these matters, but no further information has been provided.

By proactively progressing this consultation, WALGA is seeking to obtain sector feedback that will ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

WALGA have developed a brief Discussion Paper which is presented in Appendix 1. The Discussion Paper outlines some example considerations that local governments may choose to address when preparing feedback.

COMMENTS AND DETAILS

Council-endorsed feedback is to be submitted to WALGA by 27 March 2026, which will inform an item to be presented to WALGA's State Council.

The proposed electoral reforms focus specifically on:

1. Full spill elections every four (4) years
2. Compulsory voting at local government elections

Council discussed the proposed electoral reforms and accompanying Discussion Paper at its March 2026 Concept Forum. The consensus view was as follows:

1. Full spill elections every four (4) years

Does Council support half spill elections every two (2) years or full spill elections every four (4) years?

Council's preference is to continue half spill elections every two (2) years.

What are the key considerations informing this view?

Key considerations informing this view are as follows:

- Community members who express an interest in becoming an elected member have the opportunity to stand for election every two (2) years. A four (4) year cycle may reduce interest in candidacy due to the longer interval between opportunities.
- More frequent elections provide an opportunity to refresh Council membership on a regular basis, enabling the Council to remain representative of current community concerns and expectations.
- While legislative provisions exist to address significantly dysfunctional councils or elected members, a council that is simply underperforming can be reconsidered by the community more regularly under a half-spill system.
- While statistics from the Eastern States demonstrate a good rate of returning elected members, Shire of York Councillors noted the importance of retaining experienced elected members to support newly elected members. Concerns were raised that a Council comprised entirely of new members may take longer to become familiar with governance processes without the benefit of experienced mentorship. Retaining a portion of experienced elected members helps preserve corporate knowledge, support legislative compliance, maintain alignment with agreed strategy, and sustain momentum on longer-term projects.

If full spill elections every four (4) years were introduced, what transitional arrangements and consequential amendments may be required?

Consideration would need to be given to either:

- Reducing current four (4) year terms to two (2) years to enable a complete spill at the next election; or
- Conducting the next election with a maximum two (2) year term for elected members.

The latter option would delay the introduction of the four (4) year full spill model; however, this may align more effectively with the timeframe required for legislative amendments. Under either scenario, strong and effective engagement with the community would be required, potentially supported by the Department of Local Government, Industry Regulation & Safety (LGIRS).

Any other comments?

Nil

2. Compulsory voting

Does Council support compulsory voting or voluntary voting in Local Government elections?

Council supports compulsory voting.

If the frequency of Local Government elections were changed to every four (4) years, would Council support compulsory or voluntary voting?

Council would continue to support compulsory voting.

What are the key considerations informing this view?

Compulsory voting would improve the legitimacy of local government decision-making and broaden community representation in the electoral process.

Any other comments?

Elected members noted that there remains a need to improve voter participation through strong communication and engagement by both the Administration, remaining Councillors and candidates.

It was also noted that the introduction of preferential voting has already resulted in increased costs for local governments. Concerns were raised regarding the potential additional financial burden that may arise from increased voter turnout under a compulsory voting model.

OPTIONS

Council has the following options:

Option 1: Council could choose to submit feedback to WALGA on the proposed electoral reforms, as suggested in this report.

Option 2: Council could choose not to submit feedback to WALGA on the proposed electoral reforms.

Option 3: Council could choose to submit different feedback to WALGA on the proposed electoral reforms and identify what that different feedback is.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Concept Forum 10 March 2025

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

Nil

Financial

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, it would be difficult to confidently forecast those cost impacts.

The cost of the 2025 Ordinary Local Government Elections was $38,485.

Legal and Statutory

Changes would be required to the *Local Government Act 1995* and *Local Government (Elections) Regulations 1997* if the proposed changes are progressed.

Risk Related

Nil

Workforce

The scope of this report can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
090326

Moved: Cr Kevin Trent **Seconded: Cr Elaine Ashford**

That, with regard to Sector Feedback on Proposed Electoral Reforms, Council:

1. Directs the Temporary Chief Executive Officer to submit the feedback as endorsed in this report to WALGA by 27 March 2026.

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

WALGA

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position 2.5.16 Elections.

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position 2.5.15 Participation in Local Government Elections was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

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1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position 2.5.18 Local Government Elections Analysis 2015-2023, calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with compulsory four-year, all-in all-out, local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates

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WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs

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The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a $9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from $6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

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Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

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WALGA

Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	The Local Government sector supports voluntary participation in Local Government elections. *Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.*
Background	Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.
State Council Resolution	December 2024 - 090.5/2024 February 2022 – 312.1/2022 December 2020 – 142.6/2020 March 2019 – 06.3/2019 December 2017 – 121.6/2017 October 2008 – 427.5/2008
Supporting Documents	Advocacy Positions for a New Local Government Act WALGA submission: Local Government Reform Proposal (February 2022)

2.5.16 Elections

Position Statement	The Local Government sector supports: 1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election. 2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections. 3. First-Past-The-Post (FPTP) voting system for internal Council elections.

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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

December 2024 - 091.5/2024

February 2022 – 312.1/2022

December 2020 – 142.6/2020

March 2019 – 06.3/2019

December 2017 – 121.6/2017

October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
   a. transparency of costing methodology,
   b. direct engagement with Local Governments pre and post elections, and
   c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

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3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background	A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA. With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia. Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.
State Council Resolution	September 2024 - 065.4/2024

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Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

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Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 *(2020 postponed)* 83.56%	2016/2017 (*amalgamations)* 2017: 79.58% 2016: 79.27%
NT	2025 *Official report not yet available.*	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 *(COVID impacted)* 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 *(First election with compulsory voting)* 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%

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Table 5: Election costs

Election costs invoiced to Local Governments.

State	Election Year	Election Year	Election Year
WA	2023 *postal elections only* $5.17 per elector 1,763,392 electors (115 districts)	2021 *postal elections only* $4.06 per elector 1,727,712 electors (92 districts)	2019 *postal elections only* $3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 $55.67million 5,242,086 electors (125 councils)	2021 $46million *(budgeted)* 4,838,137 electors (122 councils)	2016/2017 2017 $19.17 million 2.73 million electors (45 councils) 2016 $14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 $1,864,193 142,546 electors	2017 $1,593,775 133,927 electors
SA	2022 $8.93million (ex GST) $6.93 per elector (ex GST)	2018 $6.57million (ex GST) $5.41 per elector (ex GST)	2014 $4.36million (ex GST) $3.77 per elector (ex GST)
TAS	2022 *voting became compulsory* $9.32 per elector 410,975 electors	2018 $6.92 per elector 356,810 electors	2014 *first all-in all-out* $5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.

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SY020-03/26 MINUTES AND RECOMMENDATIONS OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 10 MARCH 2026

File Number:	**4.7712**
Author:	**Vanessa Green, Council & Executive Support Officer**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**Not Applicable**
Disclosure of Interest:	**Nil**
Appendices:	**1. Unconfirmed Minutes** **2. Strategic Risk Register Snapshot - Confidential**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the Unconfirmed Minutes of the Audit, Risk and Improvement Committee (ARIC) Ordinary Meeting held on 10 March 2026.

BACKGROUND

At its Ordinary Meeting held on 10 March 2026, the ARIC was presented with the following reports:

1. Mid-Year Budget Review 2025/26
2. Update on the Findings Identified During the 2022/23 and 2023/24 Audits
3. Review of Long Term Financial Plan
4. Risk Management Update as at December 2025
5. Review of Audit, Risk and Improvement Committee Terms of Reference

The Unconfirmed Minutes of the ARIC's Meeting are presented in Appendix 1. The Strategic Risk Register snapshots presented to the ARIC are presented in confidential Appendix 2.

COMMENTS AND DETAILS

Further details and implications of the reports are identified within the ARIC's Minutes hence are not duplicated here. However, for ease of reference the ARIC's recommendations were:

TABLE 1.

ITEM	RECOMMENDATION
Mid-Year Budget Review 2025/26	That, with regard to Mid-Year Budget Review 2025/26, the Audit, Risk and Improvement Committee recommends to Council that it: 1. Resolves to adopt the Mid-Year Budget Review and supporting information, as presented in Appendix 1. 2. Resolves to adopt the Budget Amendments detailed in Note 5, as presented in Appendix 1. 3. Requests the Temporary Chief Executive Officer to forward the adopted 2025/26 Mid-Year Budget Review to the Department

	of Local Government, Industry Regulation and Safety within fourteen (14) days of Council's adoption.
Update on the Findings Identified During the 2022/23 and 2023/24 Audits	That, with regard to the Update on the Findings Identified During Annual Financial Audits, the Audit, Risk and Improvement Committee recommends to Council that it: 1. Accepts the actions taken and residual risk for the following three (3) Findings: a. Former employee listed as authorised signatory in bank confirmation b. Fixed assets items were not recorded in the fixed asset register in a timely manner c. Old PPE assets carried in the Fixed Asset Register 2. Requests the Temporary Chief Executive Officer to report back on progress against the remaining four (4) Findings: a. Non-compliance with depreciation policy b. Untimely preparation and review of bank reconciliations c. Monitoring of grants income and expenses d. Plant recovery cost base rate and indirect/overhead cost allocation rate to the Audit, Risk and Improvement Committee at its June 2026 meeting. 1. That the Audit Findings Register contain only the remaining outstanding Audit Findings as listed at point 2.
Review of Long Term Financial Plan	That, with regard to Review of Long Term Financial Plan, the Audit, Risk and Improvement Committee recommends to Council that it: 1. Accepts the confidence level in the 2024-2039 Long Term Financial Plan in relation to the development of the 2026/27 Annual Budget. 2. Requests the Chief Executive Officer to undertake a minor review of the Long Term Financial Plan in the 2026/27 financial year to inform the 2027/28 Annual Budget.
Risk Management Update as at December 2025	That, with regard to the Risk Management Update as at March 2026, the Audit, Risk and Improvement Committee recommends to Council that it: 1. Notes the progress made to date in relation to the Strategic Risk Register. 2. Requests the Temporary Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit, Risk and Improvement Committee at its June 2026 meeting.
Review of Audit, Risk and Improvement Committee Terms of Reference	That, with regard to Review of Audit, Risk and Improvement Committee Terms of Reference, the Audit, Risk and Improvement Committee recommends to Council that it: 1. Adopts the reviewed Terms of Reference for the Audit, Risk and Improvement Committee as presented in Appendix 1.

OPTIONS

Council has the following options:

Option 1: Council could choose to accept the ARIC's recommendations.

Option 2: Council could choose to reject the ARIC's recommendations.

Option 3: Council could choose to resolve differently to the ARIC's recommendations.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

ARIC Ordinary Meeting 10 March 2026

Executive Leadership Team

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

G19 Risk Assessment and Management

G25 Compliance

Financial

The financial impact of the items considered by the ARIC is detailed within the meeting minutes and the individual appendices to each report.

In accordance with Section 5.100(2)(b) of the *Local Government Act 1995* and Council Resolution 170625, the external members of the ARIC are paid a Meeting Fee for attendance with an allocation in the 2025/26 budget at GL: 042200.

Legal and Statutory

Section 7.1A of the *Local Government Act 1995* is applicable and states:

7.1A. Establishment of audit, risk and improvement committee

(1) A local government must establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee.

(2) The following provisions apply in respect of the membership of the audit, risk and improvement committee —

(a) an employee of the local government is not to be a member;

(b) no member is to be nominated by, or is to be appointed to represent, any employee of the local government;

(c) section 5.10(1)(b) does not apply.

(3) The presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

(4) Any deputy presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

Regulation 16 and 17 of the *Local Government (Audit) Regulations 1996* are applicable to the functions of an audit committee and state:

16. Functions of audit, risk and improvement committee

An audit, risk and improvement committee has the following functions —

(a) to receive and review reports on, and recommend to the council actions to be taken in relation to —

(i) audits under Part 7 of the Act; and

(ii) compliance audits; and

(iii) reviews under regulation 17;

(b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to —

(i) financial management; and

(ii) legislative compliance; and

(iii) risk management;

(c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —

(i) is required to take under section 7.12A(3); and

(ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

(iii) has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and

(iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);

(d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law.

17. CEO to review certain systems and procedures

(1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —

(a) financial management;

(b) legislative compliance;

(c) risk management.

(2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.

(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1).

Risk Related

The ARIC plays a key role in overseeing the local government's responsibilities in relation to financial reporting, internal controls, risk management and legislative compliance. This report mitigates the risk of non-compliance.

Workforce

The scope of this report can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: Yes

RESOLUTION
100326

Moved: Cr Kevin Trent **Seconded: Cr Denese Smythe**

That, with regard to the Minutes and Recommendations of the Audit, Risk and Improvement Committee Meeting held on 10 March 2026, Council:

1. **Receives the Unconfirmed Minutes of the Audit, Risk and Improvement Committee Meeting held on 10 March 2026, as presented in Appendix 1, and by adopting the following recommendations of the Audit, Risk and Improvement Committee, Council:**
    a. **Resolves to adopt the Mid-Year Budget Review and supporting information.**
    b. **Resolves to adopt the Budget Amendments detailed in Note 5.**
    c. **Requests the Temporary Chief Executive Officer to forward the adopted 2025/26 Mid-Year Budget Review to the Department of Local Government, Industry Regulation and Safety within fourteen (14) days of Council's adoption.**
    d. **Accepts the actions taken and residual risk for the following three (3) Findings:**
        i. **Former employee listed as authorised signatory in bank confirmation**
        ii. **Fixed assets items were not recorded in the fixed asset register in a timely manner**
        iii. **Old PPE assets carried in the Fixed Asset Register**
    e. **Requests the Temporary Chief Executive Officer to report back on progress against the remaining four (4) Findings:**
        i. **Non-compliance with depreciation policy**
        ii. **Untimely preparation and review of bank reconciliations**
        iii. **Monitoring of grants income and expenses**
        iv. **Plant recovery cost base rate and indirect/overhead cost allocation rate**

    to the Audit, Risk and Improvement Committee at its June 2026 meeting.
    f. **Resolves that the Audit Findings Register contain only the remaining outstanding Audit Findings as listed at point e above.**
    g. **Accepts the confidence level in the 2024-2039 Long Term Financial Plan in relation to the development of the 2026/27 Annual Budget.**
    h. **Requests the Chief Executive Officer to undertake a minor review of the Long Term Financial Plan in the 2026/27 financial year to inform the 2027/28 Annual Budget.**
    i. **Notes the progress made to date in relation to the Strategic Risk Register.**
    j. **Requests the Temporary Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit, Risk and Improvement Committee at its June 2026 meeting.**
    k. **Defers the review of the Terms of Reference for the Audit, Risk and Improvement Committee to the Audit, Risk and Improvement Committee's June 2026 Ordinary Meeting.**

In Favour:	**Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**
Against:	**Nil**

CARRIED 7/0 BY ABSOLUTE MAJORITY

UNCONFIRMED MINUTES

Audit, Risk and Improvement Committee Meeting

Tuesday, 10 March 2026

Date: Tuesday, 10 March 2026
Time: 3:00pm
Location: Council Chambers, York Town Hall, York

Order Of Business

1 Opening ... 3
1.1 Declaration of Opening ... 3
1.2 Acknowledgement / Disclaimer ... 3
1.3 Attendance via Electronic Means ... 3
1.4 Standing Orders ... 3
1.5 Announcement of Visitors ... 3
1.6 Declarations of Proximity Interest ... 3
1.7 Declaration of Financial Interests ... 4
1.8 Disclosure of Interests that May Affect Impartiality ... 4
2 Attendance ... 4
2.1 Members ... 4
2.2 Staff ... 4
2.3 Apologies ... 4
2.4 Leave of Absence Previously Approved ... 4
2.5 Number of People in the Gallery at Commencement of Meeting ... 4
3 Questions from Previous Meetings ... 4
4 Public Question Time ... 4
4.1 Written Questions – Current Agenda ... 5
4.2 Public Question Time ... 5
5 Applications For Leave of Absence ... 5
6 Presentations ... 5
7 Confirmation of Minutes of Previous Meetings ... 5
8 Announcements by Presiding Member Without Discussion ... 6
9 Officer's Reports ... 7
9.1 Mid-Year Budget Review 2025/26 ... 7
9.2 Update on the Findings Identified During Annual Financial Audits ... 20
9.3 Review of Long Term Financial Plan ... 89
9.4 Risk Management Update as at March 2026 ... 128
9.5 Review of Audit, Risk and Improvement Committee Terms of Reference ... 132
10 Motions of which Previous Notice has been given ... 145
11 Questions from Members without Notice ... 145
12 Business of an Urgent Nature Introduced by Decision of the Meeting ... 145
13 Closure ... 145

MINUTES OF SHIRE OF YORK
AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 10 MARCH 2026 AT 3:00PM

1 OPENING

1.1 Declaration of Opening

Shona Zulsdorf, Presiding Member, declared the meeting open at 3:00pm.

1.2 Acknowledgement / Disclaimer

The Presiding Member advised the following:

"The Shire of York Audit, Risk and Improvement Committee acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of the country where this meeting is being held and recognise their continuing connection to land, water, sky and culture. We pay our respects to all these people and their Elders past, present and emerging.

In accordance with Regulations 14I and 14J of the Local Government (Administration) Regulations 1996, notice is given that this meeting is being video and audio recorded to facilitate community participation and for minute-taking purposes. By being present at a meeting, members of the public consent to the possibility that their image and voice may be recorded. Audio recordings are published on the Shire's website following the meeting and may be released upon request to third parties.

Members of the public are reminded that, in accordance with Section 6.16 of the Shire of York Local Government (Council Meetings) Local Law 2016, nobody shall use any visual or vocal recording device or instrument to record the proceedings of the Audit, Risk and Improvement Committee without the written permission of the Presiding Member.

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 in accordance with Regulation 10 of the Local Government (Administration) Regulations 1996. Therefore, members of the public should not rely on any decisions until formal notification in writing from the Shire 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 Attendance via Electronic Means

Nil

1.4 Standing Orders

Nil

1.5 Announcement of Visitors

Nil

1.6 Declarations of Proximity Interest

Nil

1.7 Declaration of Financial Interests

Nil

1.8 Disclosure of Interests that May Affect Impartiality

Nil

2 ATTENDANCE

2.1 Members

Presiding Member Shona Zulsdorf; Deputy Presiding Member Sonia McKeiver

Cr Chris Gibbs; Cr Denese Smythe; Cr Kevin Trent

2.2 Staff

Alina Behan, Temporary Chief Executive Officer (From 3:15pm); Anneke Birleson, Acting Executive Manager Corporate & Community Services; Rebecca Palumbo Acting Executive Manager Infrastructure & Development Services (From 3:15pm); Denise Gobbart, Manager Finance; Vanessa Green, Council & Executive Support Officer; Emma Hannington, Council Support Officer

2.3 Apologies

Nil

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There were zero (0) people in the Gallery at the commencement of the meeting.

3 QUESTIONS FROM PREVIOUS MEETINGS

Nil

4 PUBLIC QUESTION TIME

Public Question Time is conducted in accordance with the Act and Regulations. In addition to this the Shire's *Local Government (Council Meetings) Local Law 2016* states:

6.7 Other procedures for question time for the public

(1) A member of the public who wishes to ask a question during question time must identify themselves and register with a Council Officer immediately prior to the meeting.

(2) A question may be taken on notice by the Council for later response.

(3) When a question is taken on notice the CEO is to ensure that:

(a) a response is given to the member of the public in writing; and
(b) a summary of the response is included in the agenda of the next meeting of the Council.

(4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to:

(a) declare that he or she has an interest in the matter; and
(b) allow another person to respond to the question.

(5) Each member of the public with a question is entitled to ask up to 2 questions before other members of the public will be invited to ask their questions.

(6) Where a member of the public provides written questions then the Presiding Member may elect for the questions to be responded to as normal business correspondence.

(7) The Presiding Member may decide that a public question shall not be responded to where:

(a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
(b) the member of the public uses public question time to make a statement, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
(c) the member of the public asks a question that is offensive or defamatory in nature, provided that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.

(8) A member of the public shall have 2 minutes to submit a question.

(9) The Council, by resolution, may agree to extend public question time.

(10) Where any questions remain unasked at the end of public question time they may be submitted to the CEO who will reply in writing and include the questions and answers in the agenda for the next ordinary Council meeting.

(11) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

Public Question Time commenced at 3.04pm.

4.1 Written Questions – Current Agenda

Nil

4.2 Public Question Time

Nil

As there were no questions asked, Public Question Time concluded at 3.04pm.

5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6 PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RECOMMENDATION

Moved: Cr Denese Smythe **Seconded: Cr Chris Gibbs**

That the minutes of the Audit, Risk and Improvement Committee Meeting held on 2 December 2025 be confirmed as a correct record of proceedings.

In Favour: **Shona Zulsdorf, Sonia McKeiver, Cr Chris Gibbs, Cr Denese Smythe and Cr Kevin Trent**

Against: **Nil**

CARRIED 5/0

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

9 OFFICER'S REPORTS

9.1 MID-YEAR BUDGET REVIEW 2025/26

File Number:	**4.0463**
Author:	**Denise Gobbart, Manager Finance**
Authoriser:	**Anneke Birleson, Acting Executive Manager Corporate & Community Services**
Previously before Council:	**Not Applicable**
Disclosure of Interest:	**Nil**
Appendices:	**1. 2025/26 Budget Review ⇩**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the Mid-Year Budget Review and proposed budget amendments, for the period ending 31 January 2026 for the Audit, Risk and Improvement Committee's (the ARIC) consideration and recommendation to Council.

BACKGROUND

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 2025/26 budget was adopted by Council at its Special Council Meeting on 12 August 2025 (010825). As part of adopting the budget the following was also resolved (070825):

"That, with regard to Material Variance Reporting for 2025/26, Council:

1. **Resolves in accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standard 1031 Materiality, to adopt the level to be used in statements of financial activity in 2025/26 for reporting material variances shall be 10% or a minimum of $10,000, whichever is the greater."**

A comprehensive review of the 2025/26 Budget and year to date actuals to 31 January 2026 has been undertaken and is presented in Appendix 1. 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 Leadership Team to analyse these accounts and consider any variations required to the adopted budget. The review considers progress during the first part of the financial year including actual spend up to 31 January 2026, the likely operating environment over the remaining months and the estimated impact on the Shire's financial position at year end.

Following this review process, a summary of all material variances was compiled for consideration by the ARIC. The anticipated year end position incorporating the proposed amendments results in an expected surplus of $15,829. Explanations for key variances are provided below:

OPERATING ACTIVITIES

Operating Revenues – net increase of $282,064

Grants, Subsidies and Contributions	• Increase in DFES cultural burning funding. • Book grant project not included in the budget. • Reallocation of York CRC revenue from fees and charges.
Fees and Charges	• Decrease due to reallocation of York CRC fees and charges to grants and contributions and other revenue. • Increase in building permits fees. • Decrease in liquid waste charges.
Interest Earnings	• Increase in rates non-payment penalty.
Other Revenue	• Increase due to reallocation of York CRC revenue from fees and charges. • Insurance claim for town hall not expected. • Higher than expected revenue for containers for change.

Expenses – net increase of $727,382

Employee Costs	• Decrease in expense for projects and assets transferred to contracts
Materials and Contracts	• Decrease in expenditure for elections, street cleaning, control expenses other and animal control. • Increase in expenditure for Town Hall, book grant project, housing business case, traffic signs and legal costs. • The graduate engineering program, wayfinding signs, street bin panels, contaminated site on Avon Terrace were not included in the adopted budget. • Reallocation of salaries from projects and assets to contracts.
Other Expenditure	• Increase expense due to change in reporting Containers for Change cash refunds.
Loss on Assets Disposal	• Disposal of assets under the $5,000 capitalisation threshold as required in audit management reports.
Non-cash amounts excluded from operating activities	• Disposal of assets under the $5,000 capitalisation threshold as required in audit management reports.

INVESTING ACTIVITIES – ***net decrease of $162,019***

Non-operating Grants, Subsidies and Contributions	• Increased as Main Roads WA Regional Road Group (RRG) project not included in the budget and Disaster Ready Funding approved after budget adoption.
Purchase Land and Buildings	• Decrease in expenditure for land purchase.
Purchase Plant and Equipment	• Adjustments in plant purchases due to increase in purchase values for light fleet.
Purchase and Construction of Infrastructure Roads	• Decrease in expenditure due to a credit received for Talbot West Road. • Adjustment of expenditure for RRG and Roads to Recovery projects.

Purchase and Construction of Infrastructure Other	• Increase in expenditure for Disaster Ready Funding for the purchase of backup power generator upgrade and EV charging station.

FINANCING ACTIVITIES – *net increase of $50,000*

Transfers from Cash Backed Reserves (Restricted Assets)	• Transfer from Plant Reserve to offset additional purchase costs of light fleet.

OTHER ITEMS – *net increase of $4,411*

Surplus or deficit at the start of the financial year	• Difference between adopted 2025/26 budget and the closing balance of the 2024/25 audited statements.
Surplus or deficit after imposition of general rates	• Difference between original adopted budget and the current closing.

Officers seek the ARIC's recommendation for Council approve amendments to the 2025/26 budget as presented in Note 5 of Appendix 1.

OPTIONS

The ARIC has the following options:

Option 1: ARIC could choose to recommend to Council that it adopts the Mid-Year Budget Review for 2025/26 and approves the proposed budget amendments as presented in Appendix 1.

Option 2: ARIC could choose to recommend to Council that it does not adopt the Mid-Year Budget Review for 2025/26 or approves the proposed budget amendments, as presented in Appendix 1 and request further information from the Temporary Chief Executive Officer.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Executive Leadership Team

Other Officers as required

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

F3 Significant Accounting Policies

F11 Financial Planning and Sustainability

Financial

The financial impact of the Mid-Year Budget Review is presented in Appendix 1. A year end surplus of $15,829 is anticipated following the review. The additional funds are to be held as a surplus upon receipt of Council approval.

Legal and Statutory

Section 6.2 of the *Local Government Act 1995* is applicable and states:

"6.2. Local government to prepare annual budget

(1) During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the 30 June next following that 31 August.*

** Absolute majority required.*

(2) In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56 and to prepare a detailed estimate for the current year of —

(a) the expenditure by the local government; and

(b) the revenue and income, independent of general rates, of the local government; and

(c) the amount required to make up the deficiency, if any, shown by comparing the estimated expenditure with the estimated revenue and income.

(3) For the purposes of subsections (2)(a) and (b) all expenditure, revenue and income of the local government is to be taken into account unless otherwise prescribed.

(4) The annual budget is to incorporate —

(a) particulars of the estimated expenditure proposed to be incurred by the local government; and

(b) detailed information relating to the rates and service charges which will apply to land within the district including —

(i) the amount it is estimated will be yielded by the general rate; and

(ii) the rate of interest (if any) to be charged by the local government on unpaid rates and service charges;

and

(c) the fees and charges proposed to be imposed by the local government; and

(d) the particulars of borrowings and other financial accommodation proposed to be entered into by the local government; and

(e) details of the amounts to be set aside in, or used from, reserve accounts and of the purpose for which they are to be set aside or used; and

(f) particulars of proposed land transactions and trading undertakings (as those terms are defined in and for the purpose of section 3.59) of the local government; and

(g) such other matters as are prescribed.

(5) Regulations may provide for —

(a) the form of the annual budget; and

(b) the contents of the annual budget; and

(c) the information to be contained in or to accompany the annual budget."

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* is applicable and states:

"33A. Review of budget

(1) Between 1 January and the last day of February in each financial year a local government is to carry out a review of its annual budget for that year.

(2A) The review of an annual budget for a financial year must —

(a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

(b) consider the local government's financial position as at the date of the review; and

(c) review the outcomes for the end of that financial year that are forecast in the budget; and

(d) including the following –

(i) the annual budget adopted by the local government;

(ii) an update of each of the estimates included in the annual budget;

(iii) the actual amounts of expenditure, revenue and income as at the date of the review;

(iv) adjacent to each item in the annual budget adopted by the local government that states an amount, the estimated end-of-year amount for the item.

(2) The review of an annual budget for a financial year must be submitted to the council on or before 31 March in that financial year.

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

**Absolute majority required.*

(4) Within 14 days after a council has made a determination, a copy of the review and determination is to be provided to the Department."

Risk Related

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

However, the review does not seek to make amendments below the materiality threshold unless strictly necessary. The materiality threshold is set at 10% or a minimum of $10,000, whichever is the greater, as adopted by Council. Should several accounts exceed their budget within these thresholds, it poses a risk that the forecasted year end position may be understated.

Workforce

The scope of this report can be accommodated within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: Yes

COMMITTEE RECOMMENDATION

Moved: Cr Kevin Trent **Seconded: Cr Chris Gibbs**

That, with regard to Mid-Year Budget Review 2025/26, the Audit, Risk and Improvement Committee recommends to Council that it:

1. **Resolves to adopt the Mid-Year Budget Review and supporting information, as presented in Appendix 1.**
2. **Resolves to adopt the Budget Amendments detailed in Note 5, as presented in Appendix 1.**

3. Requests the Temporary Chief Executive Officer to forward the adopted 2025/26 Mid-Year Budget Review to the Department of Local Government, Industry Regulation and Safety within fourteen (14) days of Council's adoption.

In Favour: **Shona Zulsdorf, Sonia McKeiver, Cr Chris Gibbs, Cr Denese Smythe and Cr Kevin Trent**

Against: **Nil**

CARRIED 5/0 BY ABSOLUTE MAJORITY

SHIRE OF YORK

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 JANUARY 2026

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

TABLE OF CONTENTS

Statement of Budget Review		2
Note 1	Basis of Preparation	3
Note 2	Summary Graphs - Budget Review	4
Note 3	Net Current Funding Position	5
Note 4	Predicted Variances / Future Budget Amendments	6
Note 5	Proposed Budget Amendments	7

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SHIRE OF YORK
STATEMENT OF BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2026

	Note	Budget v Actual: Adopted Budget	Updated Budget Estimates (a)	Year to Date Actual	Estimated Year at End Amount (b)	Predicted Variance (b) - (a)	
		$	$	$	$	$	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		8,944,151	8,944,151	8,935,842	8,944,151	0	
Grants, subsidies and contributions	4.1	1,505,372	1,505,372	1,041,703	1,705,388	200,016	▲
Fees and charges	4.2	2,154,233	2,154,233	1,582,687	1,993,528	(160,705)	▼
Interest revenue	4.3	284,000	284,000	197,602	334,000	50,000	▲
Other revenue	4.4	179,800	179,800	276,557	372,553	192,753	▲
Profit on asset disposals		102,748	102,748	0	102,748	0	
		13,170,304	13,170,304	12,034,391	13,452,368	282,064	
Expenditure from operating activities							
Employee costs	4.5	(6,859,454)	(6,859,454)	(3,732,676)	(6,784,454)	75,000	▲
Materials and contracts	4.6	(4,792,706)	(4,792,706)	(2,025,257)	(5,379,710)	(587,004)	▼
Utility charges		(560,711)	(560,711)	(219,731)	(560,711)	0	
Depreciation		(6,812,097)	(6,812,097)	0	(6,812,097)	0	
Finance costs		(40,709)	(40,709)	(19,689)	(40,709)	0	
Insurance		(295,817)	(295,817)	(264,115)	(295,817)	0	
Other expenditure	4.7	(474,695)	(474,695)	(255,780)	(594,695)	(120,000)	▼
Loss on asset disposals	4.8	(28,802)	(28,802)	(125,888)	(124,180)	(95,378)	▼
		(19,864,991)	(19,864,991)	(6,643,136)	(20,592,373)	(727,382)	
Non-cash amounts excluded from operating activities	4.9	6,758,285	6,758,285	125,888	6,853,663	95,378	▲
Amount attributable to operating activities		63,598	63,598	5,517,143	(286,342)	(349,940)	
INVESTING ACTIVITIES							
Inflows from investing activities							
Capital grants, subsidies and contributions	4.10	2,181,238	2,181,238	83,980	2,474,696	293,458	▲
Proceeds from disposal of assets		436,000	436,000	70,000	436,000	0	
		2,617,238	2,617,238	153,980	2,910,696	293,458	
Outflows from investing activities							
Purchase of land and buildings	4.11	(571,130)	(571,130)	(1,116)	(545,380)	25,750	▲
Purchase of plant and equipment	4.12	(1,481,000)	(1,481,000)	(493,950)	(1,556,000)	(75,000)	▼
Purchase of furniture and equipment	4.13	(90,000)	(90,000)	0	(123,000)	(33,000)	▼
Purchase and construction of infrastructure-roads	4.14	(1,977,712)	(1,977,712)	23,672	(1,887,647)	90,065	▲
Purchase and construction of infrastructure-other	4.15	(879,636)	(879,636)	(93,910)	(1,018,890)	(139,254)	▼
		(4,999,478)	(4,999,478)	(565,304)	(5,130,917)	(131,439)	
Amount attributable to investing activities		(2,382,240)	(2,382,240)	(411,324)	(2,220,221)	162,019	
FINANCING ACTIVITIES							
Cash inflows from financing activities							
Transfers from reserve accounts	4.16	75,000	75,000	0	125,000	50,000	▲
		75,000	75,000	0	125,000	50,000	
Cash outflows from financing activities							
Repayment of borrowings		(155,947)	(155,947)	(76,864)	(155,947)	0	
Transfers to reserve accounts		(807,223)	(807,223)	(59,736)	(807,223)	0	
		(963,170)	(963,170)	(136,600)	(963,170)	0	
Amount attributable to financing activities		(888,170)	(888,170)	(136,600)	(838,170)	50,000	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	4.17	3,227,052	3,227,052	3,360,562	3,360,562	133,510	▲
Amount attributable to operating activities		63,598	63,598	5,517,143	(286,342)	(349,940)	
Amount attributable to investing activities		(2,382,240)	(2,382,240)	(411,324)	(2,220,221)	162,019	
Amount attributable to financing activities		(888,170)	(888,170)	(136,600)	(838,170)	50,000	
Surplus or deficit after imposition of general rates	3(a),4.18	**20,240**	**20,240**	**8,329,781**	**15,829**	**(4,411)**	▼

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SHIRE OF YORK
NOTES TO AND FORMING PART OF THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026

1. BASIS OF PREPARATION

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

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

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

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

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

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

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

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

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

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

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

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

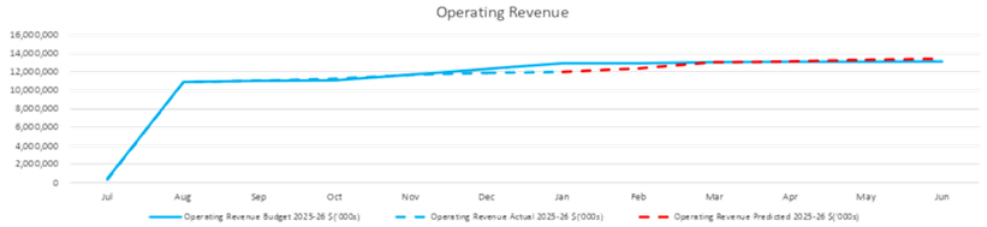
The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the current financial year:
- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimation of fair values of provisions

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

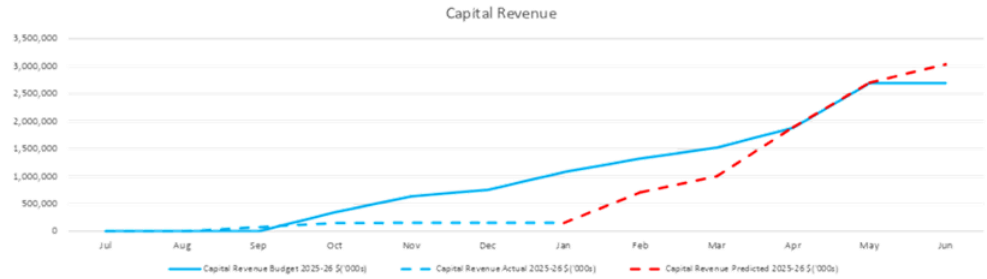
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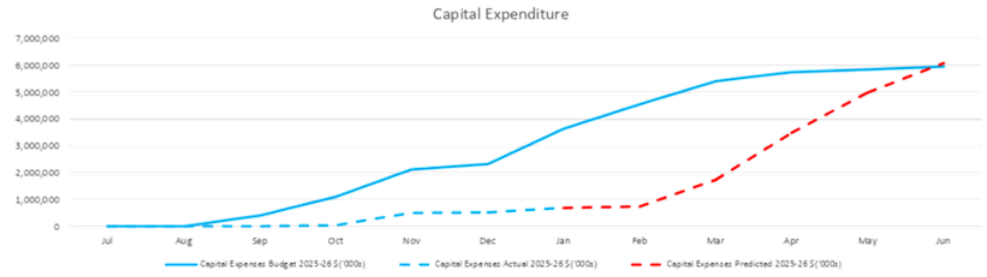
SHIRE OF YORK
SUMMARY GRAPHS - BUDGET REVIEW
FOR THE PERIOD ENDED 31 JANUARY 2026

2. SUMMARY GRAPHS - BUDGET REVIEW









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

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SHIRE OF YORK
NOTES TO THE BUDGET REVIEW REPORT
FOR THE PERIOD ENDED 31 JANUARY 2026

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

(a) Composition of estimated net current assets

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	$	$	$	$	$
Current assets					
Cash and cash equivalents	7,767,911	8,292,941	8,292,841	6,589,329	4,885,525
Financial assets	1,028,433	0		5,188,006	633,600
Trade and other receivables	1,713,080	972,271	972,271	3,074,838	1,856,256
Inventories	7,962	5,000	5,000	79,961	7,962
Other assets	1,762,468	39,391	39,391	517,031	96,890
	12,279,854	9,309,603	9,309,503	15,449,165	7,480,233
Less: current liabilities					
Trade and other payables	(2,846,755)	(2,822,244)	(2,822,244)	(1,002,289)	(1,214,674)
Capital grant/contribution liability	(3,281,890)	(3,281,890)	(2,850,000)	(3,281,890)	(2,850,000)
Borrowings	(155,947)	(145,402)	(145,402)	(79,083)	(155,947)
Employee related provisions	(658,020)	(725,584)	(725,584)	(643)	(558,195)
Other provisions		(46,819)	(46,819)		(46,819)
	(6,942,612)	(7,021,939)	(6,590,049)	(4,363,905)	(4,825,635)
Net current assets	5,337,242	2,287,664	2,719,454	11,085,260	2,654,598
Less: Total adjustments to net current assets	(1,976,680)	(2,699,314)	(2,699,314)	(2,101,601)	(2,638,769)
Closing funding surplus / (deficit)	3,360,562	(411,650)	20,140	8,983,659	15,829

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	$	$	$	$	$
Adjustments to net current assets					
Less: Reserve accounts	(2,646,143)	(3,397,562)	(3,397,562)	(2,705,879)	(3,347,562)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings	155,947	145,402	145,402	79,083	155,947
- Employee benefit provisions	513,516	552,846	552,846	525,195	552,846
Total adjustments to net current assets	(1,976,680)	(2,699,314)	(2,699,314)	(2,101,601)	(2,638,769)

(c) Non-cash amounts excluded from operating activities

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

	Audited Actual 30 June 2025	Adopted Budget 30 June 2026	Updated Budget Estimates 30 June 2026	Year to Date Actual 31 January 2026	Estimated Year at End Amount 30 June 2026
	$	$	$	$	$
Adjustments to operating activities					
Less: Profit on asset disposals	0	(102,748)	(102,748)	0	(102,748)
Less: Movement in liabilities associated with restricted cash	6,589	0	0	0	0
Less: Fair value adjustments to financial assets at fair value through profit or loss	3,551	0	0	0	0
Add: Loss on disposal of assets	8,660	28,802	28,802	125,888	124,180
Add: Depreciation on assets	6,918,320	6,812,097	6,812,097	0	6,812,097
Non-cash movements in non-current assets and liabilities:					
Pensioner deferred rates	(33,434)	0	0	0	0
Employee benefit provisions	18,892	20,134	20,134	0	20,134
Non-cash amounts excluded from operating activities	6,922,578	6,758,285	6,758,285	125,888	6,853,663



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SHIRE OF YORK
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026

4 PREDICTED VARIANCES

		Variance $	
	Revenue from operating activities		
4.1	**Grants, subsidies and contributions** Increase in DFES cultural burning funding. Book Grant not included in 2025/26 budget. Reallocation of York CRC revenue from fees & charges.	200,016	▲
4.2	**Fees and charges** Reallocation of York CRC fees & charges to grants & contributions and other revenue. Increase in building permits fees and decrease in liquid waste charges.	(160,705)	▼
4.3	**Interest revenue** Increase in rates non payment penalty	50,000	▲
4.4	**Other revenue** Reallocation of York CRC revenue from fees & charges. Insurance claim for town hall not expected. Increase in revenue for containers for change.	192,753	▲
	Expenditure from operating activities		
4.5	**Employee costs** Decrease in expense for projects and assets transferred to contracts	75,000	▲
4.6	**Materials and contracts** Decrease in expenditure for elections, street cleaning, control expenses other and animal control. Increase in expenditure for town hall, book grant project, housing business case, traffic signs and legal costs. Graduate engineering program, wayfinding signs, street bin panels, contaminated site Avon Tce not included in the adopted budget. Salaries from projects and assets reallocated to contracts.	(587,004)	▼
4.7	**Other expenditure** Increased expense due to change in reporting Containers for Change cash refunds.	(120,000)	▼
4.8	**Loss on asset disposals** Disposal of assets under the $5,000 capitalisation threshold as required in audit management reports.	(95,378)	▼
4.9	**Non-cash amounts excluded from operating activities** Disposal of assets under the $5,000 capitalisation threshold as required in audit management reports.	95,378	▲
	Inflows from investing activities		
4.10	**Capital grants, subsidies and contributions** Increased revenue - MRWA RRG project 30004753 not included in the budget and Disaster Ready funding approved after budget adoption.	293,458	▲
	Outflows from investing activities		
4.11	**Purchase of land and buildings** Reduced expenditure on land purchase	25,750	▲
4.12	**Purchase of plant and equipment** Higher than anticipated expenses with light fleet purchases	(75,000)	▼
4.13	**Purchase of furniture and equipment** Higher than anticipated costs associated with telephone system and server upgrades	(33,000)	▼
4.14	**Purchase and construction of infrastructure-roads** Adjustment of credit received on Talbot West Road expense. Adjustment of expenditure for RRG and RtR projects.	90,065	▲
4.15	**Purchase and construction of infrastructure-other** Disaster Ready funding for purchase of backup power generator upgrade and EV charging station	(139,254)	▼
	Cash inflows from financing activities		
4.16	**Transfers from reserve accounts** Transfer from plant reserve to offset additional purchase cost of light fleet	50,000	▲
4.17	**Surplus or deficit at the start of the financial year** Difference between adopted 2025/26 budget and the closing balance of the 2024/25 audited statements.	133,510	▲
4.18	**Surplus or deficit after imposition of general rates** Difference between original adopted budget and the current closing.	(4,411)	▼

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SHIRE OF YORK
NOTES TO THE REVIEW OF THE ANNUAL BUDGET
FOR THE PERIOD ENDED 31 JANUARY 2026

5 PROPOSED BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			$	$	$	$
Budget adoption						20,240
Opening Surplus after Audit Sign off		Opening surplus(deficit)		133,510		153,750
EV Charging Station	191225	Capital expenses			(45,000)	108,750
Election Expenses		Operating expenses		32,000		140,750
Election Expenses		Operating expenses			(6,940)	133,810
Office Exp - Computer Expenses		Operating expenses			(20,000)	113,810
Furniture & Equipment Admin		Capital expenses			(33,000)	80,810
Rates non Payment Penalty		Operating revenue		50,000		130,810
Consultants Fees		Operating expenses			(65,000)	65,810
CITS Book Grant Project		Operating expenses			(54,064)	11,746
Grants - Arts & Cultural Heritage		Operating revenue		68,064		79,810
Operational & Marketing Plan		Operating expenses		5,000		84,810
York CRC Charges Other Tax Supply		Operating revenue		111,092		195,902
York CRC Charges Other Tax Supply		Operating revenue		20,860		216,762
York CRC Charges Other Tax Supply		Operating revenue		33,753		250,515
York CRC Charges Other Tax Supply		Operating revenue			(165,705)	84,810
Land & Building Mtc		Operating expenses			(7,000)	77,810
Forrest Oval Convention Centre		Operating expenses			(8,000)	69,810
Forrest Oval Pavilion		Operating expenses			(9,000)	60,810
Town Hall		Operating expenses			(40,000)	20,810
Reimbursements - Public Halls		Operating revenue		39,000		59,810
Animal Control Expenditure		Operating expenses		30,000		89,810
Health Control Expenses		Operating expenses			(27,000)	62,810
Skip Bins Verge Collection		Operating expenses		6,000		68,810
Charges Liquid Waste Removal		Operating revenue			(10,000)	58,810
Building Control Expenses - Other		Operating expenses			(16,000)	42,810
Charges - Building Permits		Operating revenue		15,000		57,810
Containers for Change - Refund Expense		Operating expenses			(120,000)	(62,190)
Containers for Change - Income		Operating revenue		120,000		57,810
Heritage Consultant Fees		Operating expenses			(11,000)	46,810
Land Purchase & Development		Capital expenses		25,750		72,560
Control Expenses - Other		Operating expenses		18,000		90,560
Review Town Planning Strategy/Scheme		Operating expenses			(20,000)	70,560
Gwamby/Avon Ascent Mtc		Operating expenses			(6,000)	64,560
Moto Cross Track Mtc		Operating expenses		10,000		74,560
Forrest Oval Turf Mtc		Operating expenses		12,000		86,560
Street Cleaning		Operating expenses		40,000		126,560
Traffic Signs		Operating expenses			(18,000)	108,560
Traffic Signs		Operating expenses			(40,000)	68,560
Weed Control		Operating expenses		10,000		78,560
Road Mtc General		Operating expenses			(30,000)	48,560
Plant Purchases Capital		Capital expenses			(15,000)	33,560
Admin Vehicles		Capital expenses			(15,000)	18,560
Ranger Vehicle Purchase Capital		Capital expenses			(15,000)	3,560
Plant & Equipment Capital		Capital expenses			(15,000)	(11,440)
Plant & Equip - Vehicle (BUI)		Capital expenses			(15,000)	(26,440)
Road Safey Audits		Operating expenses		20,000		(6,440)
Regional Road Group Projects		Capital expenses			(45,065)	(51,505)
Grant - MRWA RRG		Operating revenue		253,333		201,828
CBD Upgrade		Operating expenses			(70,000)	131,828
Main Street Bins - Mtc		Operating expenses			(20,000)	111,828
Environmental Control Expenses		Operating expenses			(30,000)	81,828
Roads to Recovery Grant		Operating revenue			(27,125)	54,703
Roads to Recovery Projects		Capital expenses		27,125		81,828
Projects & Assets		Operating expenses		75,000		156,828
Projects & Assets		Operating expenses			(75,000)	81,828
Admin Building Mtc		Operating expenses			(10,000)	71,828
Arts & Cultural Heritage Planning		Operating expenses			(14,000)	57,828
Legal Expenses		Operating expenses			(33,000)	24,828
Control Expenses - Legal Fees		Operating expenses			(10,000)	14,828
Backup Power Generator Upgrade		Capital expenses			(94,254)	(79,426)
Disaster Ready Fund		Operating revenue		67,250		(12,176)
Graduate Engineer Program		Operating expenses			(130,000)	(142,176)
Muni Road Construction RRSP Projects		Capital expenses		108,005		(34,171)
Transfer From Reserve Plant Replacement		Capital revenue		50,000		15,829
Loss on Disposal of Assets		Operating expenses	(95,378)			15,829
			(95,378)	**1,380,742**	**(1,385,153)**	**15,829**

9.2 UPDATE ON THE FINDINGS IDENTIFIED DURING ANNUAL FINANCIAL AUDITS

File Number:	**4.9726**
Author:	**Anneke Birleson, Acting Executive Manager Corporate & Community Services**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**25 March 2025 (070325)** **10 June 2025 (170625)** **30 September 2025 (210925)** **16 December 2025 (181225)**
Disclosure of Interest:	**Nil**
Appendices:	**1. Audit Findings Report - 2022/23 Final Audit ⇩** **2. Audit Findings Report - 2023/24 Final Audit ⇩** **3. Audit Findings Report - 2024/25 Final Audit ⇩** **4. Audit Plan ⇩**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents an update on the Findings identified in the 2022/23, 2023/24 and 2024/25 Audits to the Audit, Risk and Improvement Committee (ARIC) for consideration and, if satisfactory, recommendation to Council for noting and, where appropriate, acceptance.

BACKGROUND

Officers continue to report through the ARIC to Council on the Findings from the 2022/23, 2023/24 and 2024/25 Audits, with Council last considering the ARIC's recommendations at its December 2025 Ordinary Meeting where it resolved (181225):

"That, with regard to the Minutes and Recommendations of the Audit, Risk and Improvement Committee Meeting held on 2 December 2025, Council:

1. ***Receives the Unconfirmed Minutes of the Audit, Risk and Improvement Committee Meeting held on 2 December 2025, as presented in Appendix 1, and by adopting the following recommendations of the Audit, Risk and Improvement Committee, Council:***
    a. ***Accepts the actions taken and residual risk for the following Finding:***
        i. ***Unrecorded liabilities***
    b. ***Requests the Temporary Chief Executive Officer to report back on progress against the remaining four (4) Findings:***
        i. ***Untimely preparation and review of bank reconciliations***
        ii. ***Monitoring of grants income and expenses***
        iii. ***Plant recovery cost base rate and indirect/overhead cost allocation rate***
        iv. ***Old PPE Assets carried in the Fixed Asset Register***

    to the Audit, Risk and Improvement Committee at its March 2026 meeting.

c. Notes the progress made to date in relation to the Strategic Risk Register.

d. Requests the Temporary Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit, Risk and Improvement Committee at its March 2026 meeting.

e. Receives the Annual Financial Report for 2024/25 and the Auditor's Management Letter with Findings Report.

f. Notes the actions undertaken to address the Findings contained in the Management Letter."

In accordance with point b. of the above Resolution, this report provides a risk assessment of each Finding, with the addition of the 2024/25 Audit Findings, controls that have been put into place and identifies whether further treatment of the risk is required or if Officers are recommending the action taken and residual risk is acceptable.

As with the December 2025 Resolution, Officers now present the actions undertaken to treat the risks identified and request that ARIC and Council accept the residual risk.

COMMENTS AND DETAILS

The Auditor's Findings Reports are presented in Appendix 1 to 3 for the 2022/23, 2023/24 and 2024/25 Audits respectively. The Findings are rated by the Auditors as Significant, Moderate or Minor (defined below).

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

Officers have applied the Risk Management Procedures, as outlined in the Shire's Risk Management Framework, to assess the risks to the organisation for each of the Findings:

1. Each Finding has been risk assessed based on the existing controls being in place and given an overall Risk Rating.
2. Based on the additional controls put in place, as recommended by the Auditors or identified by Shire Officers, the effectiveness of these controls has been identified and a Residual Risk Rating provided.
3. Based on the Residual Risk Rating an assessment of the acceptance level of the residual risk has been made. Where the residual risk is considered unacceptable, further treatment is recommended.

The Audit Findings and risk assessment have been uploaded into the Shire's strategic planning and reporting software, Cascade. This allows individual actions to be allocated to Officers and progress tracked and reported on.

The Audit Plan is presented in Appendix 4.

Officers are seeking recommendation from the ARIC to Council, to Accept the residual risk for the following completed items from the 2023/24 and 2024/25 Audit Findings:

1. Former employee listed as authorised signatory in bank confirmation
2. Fixed assets items were not recorded in the fixed asset register in a timely manner
3. Old PPE assets carried in the Fixed Asset Register

The following Findings require treatment to bring the risk to an acceptable level:

1. Non-compliance with depreciation policy
2. Untimely preparation and review of bank reconciliations
3. Monitoring of grants income and expenses
4. Plant recovery cost base rate and indirect/overhead cost allocation rate

Bank reconciliations remained a Significant item at the 2024/25 Interim Audit and was then sufficiently addressed to not be included as a Finding in the 2024/25 Final Audit. Reconciliations are up to date and Officers believe the implementation of new software and ongoing monitoring will sufficiently treat the risk. This will continue to be tested over the next few months to ensure the effectiveness of the process, with the residual risk being reviewed at that time.

OPTIONS

The ARIC has the following options:

Option 1: The ARIC could choose to recommend to Council that it accepts the controls put in place and Residual Risk for three (3) Findings and notes no additional treatment is required.

Option 2: The ARIC could choose to recommend to Council that further treatment is required for all or a selection of the Findings.

Option 1 is the recommended option, with the acknowledgement that ongoing assessment and identification of opportunities for improvement will occur for those considered at an Acceptable risk level.

IMPLICATIONS TO CONSIDER

Consultative

Executive Leadership Team

Moore Australia

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

G17 Integrated Planning and Reporting - Planning

G19 Risk Assessment and Management

Financial

There are no direct financial implications relating to the risk assessment of the Audit Findings.

Legal and Statutory

Section 7.12A of the *Local Government Act 1995* is applicable and states:

"7.12A. Duties of local government with respect to audits

(1) A local government is to do everything in its power to —

(a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and

(b) ensure that audits are conducted successfully and expeditiously.

(2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

(3) A local government must —

(aa) examine an audit report received by the local government; and

(a) determine if any matters raised by the audit report, require action to be taken by the local government; and

(b) ensure that appropriate action is taken in respect of those matters.

(4) A local government must —

(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and

(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

(5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website."

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government and the role of the ARIC in considering the results of those audits.

Risk Related

The remediation of audit findings reduces financial and reputational risk for the Shire.

Workforce

Where required additional resourcing has been brought in to supplement the current workforce to ensure continual treatment of identified risks.

VOTING REQUIREMENTS

Absolute Majority: No

COMMITTEE RECOMMENDATION

Moved: Cr Denese Smythe **Seconded: Deputy Presiding Member Sonia McKeiver**

That, with regard to the Update on the Findings Identified During Annual Financial Audits, the Audit, Risk and Improvement Committee recommends to Council that it:

1. Accepts the actions taken and residual risk for the following three (3) Findings:
   a. Former employee listed as authorised signatory in bank confirmation
   b. Fixed assets items were not recorded in the fixed asset register in a timely manner
   c. Old PPE assets carried in the Fixed Asset Register
2. Requests the Temporary Chief Executive Officer to report back on progress against the remaining four (4) Findings:
   a. Non-compliance with depreciation policy
   b. Untimely preparation and review of bank reconciliations
   c. Monitoring of grants income and expenses
   d. Plant recovery cost base rate and indirect/overhead cost allocation rate

to the Audit, Risk and Improvement Committee at its June 2026 meeting.

COMMITTEE RECOMMENDATION

Moved: Presiding Member Shona Zulsdorf Seconded: Cr Chris Gibbs

That a point 3 be added to state:

3. **That the Audit Findings Register contains only the remaining outstanding Audit Findings as listed at point 2 of this report.**

In Favour: **Shona Zulsdorf, Sonia McKeiver, Cr Chris Gibbs, Cr Denese Smythe and Cr Kevin Trent**

Against: **Nil**

CARRIED 5/0

COMMITTEE RECOMMENDATION

Moved: Cr Denese Smythe Seconded: Deputy Presiding Member Sonia McKeiver

That, with regard to the Update on the Findings Identified During Annual Financial Audits, the Audit, Risk and Improvement Committee recommends to Council that it:

1. **Accepts the actions taken and residual risk for the following three (3) Findings:**
   a. **Former employee listed as authorised signatory in bank confirmation**
   b. **Fixed assets items were not recorded in the fixed asset register in a timely manner**
   c. **Old PPE assets carried in the Fixed Asset Register**
2. **Requests the Temporary Chief Executive Officer to report back on progress against the remaining four (4) Findings:**
   a. **Non-compliance with depreciation policy**
   b. **Untimely preparation and review of bank reconciliations**
   c. **Monitoring of grants income and expenses**
   d. **Plant recovery cost base rate and indirect/overhead cost allocation rate**

   to the Audit, Risk and Improvement Committee at its June 2026 meeting.
3. **That the Audit Findings Register contains only the remaining outstanding Audit Findings as listed at point 2 of this report.**

In Favour: **Shona Zulsdorf, Sonia McKeiver, Cr Chris Gibbs, Cr Denese Smythe and Cr Kevin Trent**

Against: **Nil**

CARRIED 5/0

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Untimely preparation and review of bank reconciliations	Yes	✓			✓
2. Lack of segregation of duties with purchasing	Yes	✓			✓
3. Untimely preparation of accounts payable reconciliation	Yes	✓			
4. Depreciation of assets	Yes	✓			
5. Conflict of interest declarations not completed timely	No	✓			
6. Audit readiness and quality of financials and supporting documentation	No	✓			
7. Network user access and Altus user privileges	No	✓			✓
8. Fortnightly payroll reconciliations	Yes	✓			
9. Untimely preparation and review of the property, plant and equipment reconciliation	Yes	✓			✓
10. Management oversight of capital projects	No	✓			
11. Asset revaluations	Yes	✓			
12. Monitoring of grants income and expenses	No	✓			✓
13. Fair value of other infrastructure – frequency of valuations	Yes	✓			
14. Transfer between reserves	No		✓		

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

15. Untimely approval of purchase orders	No		✓		✓
16. Plant recovery cost base rate and indirect/overhead cost allocation rate	No		✓		✓
17. Leave balances excluded from provisions	No		✓		
18. Works in Progress for capital projects	No		✓		
19. No asset addition forms	No			✓	
20. Assets with no depreciation	No		✓		✓
21. Untimely credit card termination/destruction	No			✓	
22. Guidelines for general journals	No			✓	
Business improvement opportunities					
23. Asset Management Plan and Long Term Financial Plan					

Key to ratings

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Untimely preparation and review of bank reconciliations

Finding
Bank reconciliations are an essential control in managing the accuracy and completeness of the Shire's accounting records and financial statements. Bank reconciliations are also a key aspect of internal controls over cash resources. During the final audit visit, we found the June 2023 Municipal Bank, Reserve Bank and Trust Bank reconciliations were not prepared and reviewed in a timely manner. From our review we noted the below findings:

Trust Account
- Trust bank reconciliations for the period July 2022 – April 2023 were not prepared and reviewed until June 2023. June 2023 reconciliation was prepared and reviewed in August 2023.

Reserve Account
- Reserve bank reconciliations for the period July 2022 – June 2023 were only prepared and reviewed between June – August 2023.

Municipal Account
- Municipal bank reconciliations from July 2022 – April 2023 were not prepared and reviewed until June 2023 and June 2023 were not prepared and reviewed until August 2023.
- We noted that the municipal fund reconciled balance did not agree to the general ledger. Management was unable to provide adequate explanation on the differences totalling $1,084.
- We noted two differences totalling $1,165 between the bank statements and municipal bank balances per the bank reconciliation. This was due to management incorrectly including interest for future periods within the bank balance at year end.
- In the municipal bank reconciliation as at 30 June 2023, we observed over 120 reconciling items in the form of unmatched receipts and outstanding deposits dating back to June 2021. Upon investigation, we found that a substantial number of these reconciling items were in fact addressed before 30 June 2023, with only a portion of the unreconciled amount remaining. This raises concerns about the accuracy and legitimacy of the reconciliation items and the reconciliation process.

The supporting documentation for the bank reconciliations was not readily available and only provided later upon request.

Rating: Significant

Implication
The timely preparation and independent review of monthly bank reconciliations is a key control for ensuring financial transactions are valid, complete and accurately reflected in the financial records and bank accounts. This absence of this key financial control may increase the risk of fraudulent transactions, errors or omission going undetected, resulting in misstatements within the Shire's financial statements.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Recommendation
We recommend that the Shire review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.

Management comment
Agreed bank reconciliations were not conducted in a timely fashion in the 2022/23 Financial Year due to lack of staff. The financial services contract established with Moore Australia in 2023/24 has allowed for the review of the bank reconciliation process and training of finance team members. This has now been completed, and Trust accounts are up to date. The remainder of Municipal reconciliations will be completed in March 2024. This process will now be undertaken weekly for Municipal reconciliations and monthly for Trust due to the lower activity. This can be tested in the 2023/24 Interim Audit.

Responsible person: Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Lack of segregation of duties with purchasing

Finding
We tested a sample of 35 transactions and found insufficient segregation of duties between the ordering of goods and or services to invoice processing and payment. Our testing identified the following:

- seven out of 35 samples where the Chief Executive Officer (CEO) approved the purchase order and the invoice for payment.
- five out of 35 samples where the Executive Manager of Corporate and Community Services (EMCCS) approved the purchase order and the invoice for payment.
- one out of 35 samples where the Executive Manager of Infrastructure & Development Services (EMIDS) approved the purchase order and the invoice for payment.
- one out of 35 samples where IT & Payroll Officer at the time had performed the PO requisition, the incurring, and receipting of goods.

We understand that the limited segregation of duties noted is exacerbated as a result of the delegated financial authority gap between the CEO and the Executive Managers (EM), being $250,000 and $50,000, respectively, as established in the Shire of York's Policy Manual. At present the only Officer that has delegated financial authority for transactions between $50,000 and $250,000 is the CEO.

This finding was first raised in 2021/22.

Rating: Significant

Implication
In the absence of sufficient and appropriate segregation of duties there is an increased risk of erroneous or fraudulent payments. Further there is a heightened risk of the Shire ordering and committing to unauthorised goods or services.

Where purchases are centralised to the individual business units, this may hamper the effectiveness of the delegated financial authority control mechanism as well as the efficiency of business operations.

Recommendation
The Shire should review its underlying policies, procedures, systems and controls around ordering, receipting and approving payment of goods and services. Policies and procedures implemented should ensure sufficient and appropriate segregation of duties is achieved and these should be communicated to all staff.

The Shire should also review its delegated financial authority to ensure it remains appropriate to meet the Shire's risk assessment and procurement requirements.

As part of ensuring segregation of duties, where purchases are initiated in business units that are not their own, relevant managers should undertake checks and make enquiries as necessary to verify and authorise each transaction.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Management comment

The Audit Regulation 17 and FM Regulation 5 consultant Armada Audit considered the concerns of the OAG and made recommendation to the Shire of York on how to adapt this process to achieve further separation. These recommendations and the Armada Audit results were provided to the OAG in 2023. Policy F2 Procurement was updated accordingly and was considered by the Audit and Risk Committee on the 12 December 2023 and adopted by Council at its 19 December 2023 OCM Resolution 121233. The policy changes were communicated to all staff in January and the new receipting process implemented from the 15 January 2024 The procurement changes were implemented in Altus procurement 14 February 2024. This can be tested in the 2023/24 Interim Audit.

Responsible person: EMCCS/Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Untimely preparation of accounts payable reconciliation

Finding
From our review of the June 2023 accounts payable reconciliation, we noted this was not completed in a timely manner. This reconciliation is signed as prepared on 3 September 2023 and reviewed on 30 October 2023. This delay in completing the reconciliation approximately two months after year end and the review approximately two months after preparation is not considered timely.

Rating: Significant

Implication
Untimely reconciliation could result in inaccurate financial records, which have the potential of materially misstating the financial statements.

Recommendation
Reconciliations are prepared and reviewed in a timely manner.

Management comment
Creditors Ledger for 22.23FY was not closed off until 25 July 2023 due to many 22.23 invoices not received until this date. Aged Creditors Trial Balance report was processed 3 August 2023 however there was an unknown imbalance from the aged creditors to general ledger of -$8.33. A support request was submitted 1 September 2023 to IT Vision to review and the issue was not resolved until 20 September 2023. The final general ledger report which balanced to the aged creditors and was submitted to EMCCS for final review and signature on 30 October 2023 once all year end processed were finalised.

Generally, as part of the EOM process, this report will be completed on the first day of the new month for the previous month by the Accounts Payable Officer. It is then reviewed by the Finance Manager with final review and authorised by the Executive.

Responsible person: Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Depreciation of assets

Finding
During our testing of depreciation, we noted that the depreciation rates being applied do not appear to be related to the useful lives determined upon revaluation of assets. This has caused differences in the depreciation expense for the year ended 30 June 2023. While we understand road infrastructure assets caused a significant portion of the difference in depreciation due to the above, has now been adjusted for, this exercise has not been extended to other asset classes.

Rating: Significant

Implication
Where assets are not depreciating in line with their useful lives, there is a risk that the depreciation expense and value of Property, Plant and Equipment and Infrastructure may be materially misstated. Further where depreciation applied does not reflect an assets use, this can cause difficulties in asset management planning.

Recommendation
The Shire review the depreciation rates applied to all assets to ensure that they are the correct rates in-line with revaluation reports or where appropriate, updated useful life estimations.

Management comment
The depreciation calculations are undertaken in accordance with Australian Accounting Standards. Errors that resulted in a misstatement of the depreciation have been found and corrected.

Responsible person: Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. Conflict of interest declarations not completed timely

Finding
During our testing of a tender process, we noted that the conflict of interest declaration completed by a panel member was completed 14 days after their review of the tenders.

Rating: Significant

Implication
Where tenders are assessed prior to completion of conflict of interest declarations there is a risk that conflicts are not known or considered prior to assessment of tenders. This disrupts the transparent and independent nature the tender process tries to achieve. Further, if the tender process has been compromised the Shire may be required to recommence a tender process impacting resources.

Recommendation
Checks are performed prior to tender evaluations being completed to ensure that all required conflict of interest declarations have been completed.

Management comment
This was one instance and therefore the Shire disputes this finding as significant. Education and training of all staff involved in the tender and quoting process is ongoing and does not have a completion date.

Responsible person: EMIDS
Completion date: Ongoing

Auditors' response
Risk attached to this finding has been rated as high. Sample selected involved a conflict of interest declaration that was not completed timely by a key member of management who can override controls. The risk is exacerbated with rotations of persons in key positions.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

6. Audit readiness and quality of financials and supporting documentation

Finding
We encountered numerous difficulties during the year end audit process. These resulted in significant adjustments to the original signed financial statements provided to the auditors on 13 October 2023. This has impacted the Shire's ability to meet their reporting requirements and be audit ready. To assist in meeting the Shire's reporting obligations, the Shire has engaged a contractor to assist in the preparation of the financial statements, key reconciliations and provide support to the Shire's finance manager.

This also resulted in significant delays in the provision of audit information. The first version of the financial statements that agreed to the underlying trial balance was only provided on 30 November 2023.

Further, there were several documents which were not received with sufficient time to facilitate audit processes. Audit instilled a deadline of 29 November for outstanding items, where these queries were unable to be resolved an assessment was made on the ability to conclude on whether sufficient audit evidence was available and where appropriate, adjustments to the financial statements have been considered.

Rating: Significant

Implication
As a result of the matters highlighted above, the financial statements approved to release by the Shire to the auditors were incorrect and did not agree to the underlying financial records. Significant additional time and effort has been committed by the audit team to try and progress this audit to a point.

Further, without timely consideration of the Shire's ability to fulfill its reporting responsibilities these may not be met.

Additionally, a delay in receiving appropriate documents and evidence can create inefficiencies and productivity of the audit. In the absence of sufficient appropriate audit evidence, we may not be able to comfortably conclude on such transactions and balances.

Recommendation
We recommend the Shire review its key accounting function set up to ensure that it is fit for purpose and able to meet the required deliverables. The Shire must ensure all information to support the preparation of the financial report are complete, accurate and available for the audit team to inspect.

Further, to ensure that the Shire is suitably audit ready at the commence of each phase of the audit it is preferrable that the Shire utilise the varying Better Practice Guides the OAG has developed and ensure all requested information is available.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Management comment

The Shire can demonstrate that it commenced collecting the information requested in the PBS in April of 2023. Prior to onsite testing the majority of the PBS requirements had been collected and transmitted. There were numerous instances where audit documents were transmitted, only to be subsequently re-requested by the audit team. This pattern persisted even after the audit recommenced in January 2024, with information submitted being immediately demanded again by the OAG. It is worth noting that OAG officers frequently failed to provide adequate time for thorough responses from Shire of York staff, this will be thoroughly discussed at the Exit Interview.

Responsible person: EMCCS
Completion date: Completed

Auditors' response

We acknowledge there were few instances of duplicated requests which were experienced due to *Mimecast* downloads not being originally received. Additional pressure and delays have been experienced by Shire staff and the audit team with not all PBC items being provided by due dates or at the commencement of the final audit. Additionally, where the financial statements are not complete and supported there is increased enquiries to validate the Shire's financial statements. We encourage the Shire to follow *"Audit Readiness – Better Practice Guide"* and implement quality assurance procedures as part of preparing for next year's financial statement audit. We note that the Shire engaged their contractor to address the Shire's own resource constraints.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

7. Network user access and Altus user privileges

Finding
2023
We found the Shire's network access management process is not fully effective. Testing identified four employees who were terminated prior to 30 June 2023 whose user accounts were not made inactive by 30 June 2023. Termination dates ranged from 16/08/2022 to 7/06/2023. For one of these accounts the last login date was after their termination date, this account does not appear to have access to Synergy or Altus Procurement. Further we found three accounts on the enabled users listing that did not appear to be employees or were not clearly identified as IT or Accounting service provider accounts, it is unclear if these accounts are appropriate.

From our review of the Altus Procurement user access and privileges listing we found that user privileges are not being appropriately restricted and controlled. Specifically, our testing identified four employees from diverse business areas that have been assigned super user privileges. From these accounts, it is possible to create, add and modify individual supplier accounts.

We were unable to perform a review of the Altus Payroll user access as the user listings for Altus Payroll were not provided to us in a timely manner allowing us to audit them.

2022
We found the Shire's network access management process is not fully effective. Testing identified one employee whose employment ceased on the 15 March 2022, however their network account remained active until 29 September 2022. We acknowledge that the Shire had lodged a ticket with Focus Network (IT service and management provider) to have the employee's account deactivated, however the ticket had not been processed by the service provider.

Additional audit testing confirmed the employee did not access the network from the date of their termination until the date their account was deactivated.

Altus Payroll and Procurement User Privileges:
From our review of the Altus Payroll and Procurement user access and privileges listing we found that user privileges are not being appropriately restricted and controlled. Specifically, our testing identified:

- Four employees from diverse business areas that have been assigned significant payroll privileges. From these accounts, it is possible to:
  - add employees, view and edit employee details (including names, date of birth, contact details, super and tax details),
  - edit employee entitlements and
  - manage pay runs, among other privileges.
- Three employees from diverse business areas that can override the required number of quotes imposed by the system and prescribed by the Shire's Procurement Policy.
- Four employees from diverse business areas that have been assigned super user privileges. From these accounts, it is possible to create, add and modify individual supplier accounts.

In addition, the Shire does not perform regular reviews of user access and privileges to validate the appropriateness of these.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Rating: Significant

Implication
Without an effective user access management process in place, there is an increased risk that these accounts could be used to gain unauthorised access to the network or systems. Such access could involve access to or making copies of confidential documents or amendment or deletion of Shire records.

Where user privileges are assigned inappropriately, or they are no longer required to meet business requirements, there is an increased risk of unauthorised access and inappropriate changes being made within systems that may go undetected. This can result in deviations from internal policies and management directives as well as the occurrence of errors and/or fraudulent activities. This risk is increased where regular review of the appropriateness and validity of user access and privileges is not performed.

Recommendation
The Shire should implement a user access and privileges monitoring process to ensure only current and valid users are able to access the Shire's network and systems. This process should be extended to include validation of all privileges assigned to each user that are consistent with the positions' roles and responsibilities. Where user accounts and/or privileges are no longer required, they should be immediately removed or updated.

Management comment
The Shire remains comfortable with the level of access provided. Regular audits are now conducted and the exit process updated to ensure removal of users from all systems.

The fortnightly payroll audit shows additions and subtractions of staff within the Definitiv system. This system generated report is reviewed by Finance Officer – Creditors, Finance Manager and EMCCS.

A policy position that assigns user access by position remains to be developed.

Responsible person: EMCCS
Completion date: December 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

8. Fortnightly payroll reconciliations

Finding
As part of our testing of design and implementation of payroll controls we were unable to be provided any fortnightly payroll reconciliations completed during the 2023 financial year. The Shire informed us that they were completed for the first half of the financial year however were unable to be located due to staff changes and reconciliations were not performed for the second half of the financial year due to new staff.

Rating: Significant

Implication
Where payroll reconciliations are not completed, there is a risk the General Ledger is inaccurate and not a complete representation of payroll related payments. Inadequate independent review of the payroll reconciliations increases the risk of errors, omissions or fraud going undetected.

Recommendation
The Shire should ensure that fortnightly payroll reconciliations are adequately performed, and evidence of independent review is retained. Further the Shire should ensure that documentation is stored in locations that are known and accessible to relevant staff.

Management comment
This process is now in place and with regular reconciliations being conducted. These are prepared by the Finance Officer – Payroll and reviewed by the Finance Manager. A further review is conducted by the EMCCS. This can be tested in the 2023/24 Interim Audit.

Responsible person: Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

9. Untimely preparation and review of the property, plant and equipment reconciliation

Finding
During the audit visit, we noted that Property, Plant and Equipment (PPE) was only reconciled as at 30 June 2023. This reconciliation was completed and reviewed in October 2023, almost four months after the end of the financial year

This finding was first raised in 2021/22.

Rating: Significant

Implication
PPE account reconciliations not prepared and reviewed in a timely manner increase the risk of unreconciled items and errors being undetected and/or not promptly corrected.

Recommendation
We recommend the Shire prepare and review its PPE account reconciliations in a timely manner.

Management comment
Persistent delays in finalising the Annual Financial Report have once more hindered the timely completion of procedures for the 22/23 Financial Year. This ongoing delay prevents the initiation of new fiscal year asset transactions and disposals until the previous year's financials have been officially adopted.

Responsible person: Finance Manager
Completion date: June 2024

Auditor's response
This comment should not be tied to the audit. If the amendments to the FAR or GL are required as a result of the audit, then these are performed at the times as required. The 2021-22 audit opinion issued on 6 April 2023 - not relevant to the FY2022-2023.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

10. Management oversight of capital projects

Finding
Prior to this financial year, the Audit and Risk Committee (ARC) were provided a mid-year budget review which contained a detailed project-level breakdown of all capital projects, showing the budgeted expenditure, actual expenditure and variances. The ARC are no longer provided this detailed breakdown, they are only given financial statement-level breakdowns. Without the regular and detailed review of these projects, there is a lack of management oversight of capital projects.

Rating: Significant

Implication
Without oversight of capital projects, there is an increased risk that projects are not managed effectively which can lead to project failure and financial loss.

Recommendation
The Shire should ensure there is regular oversight of capital projects by the ARC or other members of management.

Management comment
Formerly the Shire adopted its budget at GL level and Council were presented with all material movements by GL at mid-year review. The Shire has adapted its reporting to Council in accordance with the Regulation's requirement of Nature mid-year reporting also reflects this change. Progress against capital project expenditure continues to be provided to Council via monthly financial reporting. The Shire has recently implemented the Government Frameworks Integrated Planning and Reporting System - Cascade which will provide reporting against all capital and CBP projects for Council.

Responsible person: EMCCS/EMIDS
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

11. Asset revaluations

Finding
Management undertook a revaluation of land, buildings, and infrastructure – other structures assets as at 30 June 2023. Infrastructure assets are revalued at least every five years in accordance with the Local Government (Financial Management) Regulations 1996. The last revaluation was performed in 2018.

During our review of the revaluation and reconciliations undertaken by the Shire, the following matters were noted:

- The revaluation journals included commentary mentioning that five assets which had a total written down value of $476,853 as at 30 June 2023 have been transferred from Buildings to Infrastructure – other structures and three assets which had a total written down value of $122,838 as at 30 June 2023 from Infrastructure – other structures to Infrastructure– - drainage. No amounts have been disclosed in the financials as 'Transfers' for these asset categories.
- Assets with a purchase price of greater than $5,000 but as the written down value is less than $5,000 management has revalued them down to $0. This is incorrect application of *Local Government (Financial Management) Regulations 1996 section 17A (5.)* We noted this as part of our review of the revaluation journal, we are unsure how widespread its application to all fixed assets is.
- Executive Management have conducted their own valuation of some of the infrastructure assets. No information to demonstrate the process conducted, inputs applied or conditions assessed has been provided. The reported 2022-23 carrying value of these assets is $1,357,051. As such we are unable to conclude on these assets. For the category of these assets, being Infrastructure – Parks & Reserves based on the sector generally we have seen an average increase of 19.2%.
- For assets transferred between categories, rather than showing them as transfers in the financial statements, the assets have been revalued to nil in their previous category and revalued upwards from nil to their new value in the new asset category. This has misrepresented the gains and losses for categories of assets which have asset transfers.
- There is a difference in the split and combination of assets between the revaluation and the fixed asset register. As there has been no reconciliation between these two reports showing which assets are split and combined amongst the reports, we are unable to conclude on the completeness and accuracy of the asset valuations and we are unable to conclude if items have been missed.

Further, a complete and accurate reconciliation from the asset register to the general ledger and financial statements has not been provided. It should include additions, disposals, transfers, revaluations and depreciation. The latest version of the reconciliation report had numerous unexplained inconsistencies. We noted the following anomalies with it:

- We were advised through our inquires of the revaluation journal that assets had been transferred between infrastructure categories and property plant and equipment – there is no disclosure of these.
- Whilst the total written down value balances agree to the financials, it is unclear why as the revaluation, depreciation and transfer details are in many instances different or not available. A reconciliation needs to clearly explain the reason for variances and include an appropriate level of detail to enable verification of notes 8a and 9a in the financial report.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Rating: Significant

Implication
Without appropriate checks and reconciliations to demonstrate and verify the completeness of the revaluation process and the asset register, there is an increased risk of material misstatement in financial reports. Further, where clear documentation is unable to be provided to support movements between balances or amounts are unreconciled there is a risk that assets may be duplicated or mistakenly removed from the asset register.

Incorrect application of legislative and accounting standard requirements increases the risk of a material misstatement within the financial report.

Recommendation
Management should ensure robust procedures are in place to ensure the accuracy and completeness of the fixed assets reported in the financial statements and captured through the revaluation process. Further, management should ensure documentation relating to these reconciliations is readily available.

Management should thoroughly review and analyse the balances above, errors should be corrected.

Management comment
Assets subject to revaluation have been examined and all variances accounted for. This is now resolved.

This has highlighted the need for a thorough review of all asset classes with regard to the capturing of asset information, naming and classification. Guidance will be sought, and staff trained on the capitalisation of assets to ensure that sufficient data is captured in the finance system to ensure assets are able to be revalued.

Responsible person: EMIDS/Finance Manager
Completion date: June 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

12. Monitoring of grants income and expenses

Finding
We noted that the Shire has not implemented a standard process to monitor grant income and expenses in the 2022-23 financial year. There is no ongoing review to track grant income and expenditure other than the mid-year Budget Review and quarterly Finance and Costing review.

This issue was raised in the 2019-20 financial year and was subsequently resolved the following year in 2020-21. The grant register was then appropriately being maintained by the Finance Department with follow up from responsible officers on progress sought on a monthly basis.

However, since 2021-22 financial year, the grant register was not maintained, and we were unable to verify that regular updates were being made.

Rating: Significant

Implication
Without regular monitoring of a grant register, the Shire is exposed to an increased risk of non-compliance with agreements, unrecorded transactions in the general ledger, and undisclosed commitments in the financial statements.

In addition current practice may result in non-compliance with AASB 15 or 1058 as no assessment has been made to determine the appropriate recognition of revenue of each grant, being either on receipt or over time. Incorrect revenue recognition may cause inaccuracies in the annual financial statements and the Shire's monthly financial information meaning financial decision making may be ill-informed.

Recommendation
The Shire should review its current practice and implement a standard process to ensure its grant register is appropriately maintained to address the risks noted above.

The Shire should retrospectively complete a detailed revenue recognition assessment of its grant revenue streams. This is to conclude if a particular grant revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations. The assessment will trigger the revenue recognition requirements under AASB 15, or if it falls outside this scope, under AASB 1058, so that revenue is not misstated for the 2023-24 financial year.

Management comment
Historically an excel workbook has been used for the Grants Register where every Responsible Officer is required to add any new grants and update any other relevant information. Senior Finance Officer would update income and expenditure monthly and email register to all staff each month for review and update.

This register has been superseded by the Government Frameworks IPR software which will be implemented in 2024. Progress can be tested during Interim and Final Audits for 2023/24.

Responsible person: Finance Manager
Completion date: December 2024

Auditor's response
Given the completion date is December 2024, the Shire should consider putting processes in place to ensure their grant revenue at 30 June 2024 is correctly stated. We encourage to revisit interim measures to ensure they comply with the accounting standards.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

13. Fair value of other infrastructure – Frequency of valuations

Finding
From the asset category Infrastructure – Parks and Reserves reported in Note 9(a) , we noted a number of assets with a carrying value of $1,357,051, as at 30 June 2023, have not been revalued with sufficient regularity, as required by Regulation 17A(4A)(b) of the Local Government (Financial Management) Regulations 1996, since 2017-18.

Further, on review of the asset category of Infrastructure – Other Structures reported in Note 9(a) of the financial report at the carrying value of $4,845,335, it is unclear if all the assets have been appropriately revalued and recorded in the asset register. On review of management comments we noted the following:

- Some assets noted as recategorised, on review of the asset details and revaluations we were unable to verify that these assets have been recategorised.
- Management comments for several assets include comments to the effect that no valuation was provided due to incorrect asset class or further investigation required with clarity required for what infrastructure exists in this asset and assets details unknown, new detailed asset added to register.

Rating: Significant

Implication
Without a robust assessment of fair value of the Shire's Other infrastructure assets, there is a risk that the carrying value of these assets is not reflected at fair in compliance with *AASB 13 Fair Value Measurement,* as well as Regulation 17(A) of the Regulations.

Further, where it is unclear if the asset listings are complete or correct, we are unable to form an opinion as to the value of these balances.

Recommendation
The Shire should perform a review of their asset register to ensure it is complete and sufficiently detailed to enable assets to be readily identified. Further, where items have not been revalued in the previous five years, a valuation of these other infrastructure assets is performed in accordance with *AASB 13 Fair Value Measurements* and assumptions and methodologies applied meet the expectations of the Shire. Fair Value movements should be understood and be able to be explained in accordance with the Shire's understanding of its operations. The Shire needs to ensure valuations are conducted every five years in accordance with Regulation 17(A) of the Regulations.

Management comment
This has been resolved.

Responsible person: EMCCS/Finance Manager
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

14. Transfer between reserves

Finding
We noted that the trial balance indicates that there was a $100,000 transfer from Recreation Reserve to Swimming Pool Reserve. This transfer was budgeted to take place in 2022 however this was completed in 2023, it is missing from the financial statements.

Rating: Moderate

Implication
Inconsistency between the trial balance and financial statements is misstatement of the financial statements and can lead to the financial statements being materially misstated.

Recommendation
Financial statements should be adjusted to reflect the transfer.

Management comment
Advice was sought on the treatment of this item from DGLSC. Their advice is as follows:

With the Swimming Pool Reserve, as the $100,000 transfer was not undertaken in 2021-22 and there is no council resolution in 2022-23 to authorise a $100,000 transfer from the Recreation Reserve, I don't believe there is any authority to make the transfer. Note: (1) As the 2022-23 Budget showed the Swimming Pool as having an opening balance of $100,000, there was no authority in the budget document to transfer $100,000 from the Recreation Reserve. (2) To rectify this, I would suggest putting an item in the Budget Review that is due to Council by 31 March 2024, to transfer $100,000 from the Recreation Reserve to the Swimming Pool Reserve as previously flagged by Council, and then do a local public notice. The alternative is to wait for the 2024-25 Budget.

The Shire proposes to seek approval for the transfer in the 2023/24 FY via mid-year review and to undertake the required public notice.

Responsible person: Finance Manager
Completion date: March 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

15. Untimely approval of purchase orders

Finding
Our testing identified four instances where the purchase orders were raised and approved after the receipt of invoices.

This finding was first raised in 2021-22.

Rating: Moderate

Implication
Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected. Further it is more difficult for the Shire to track whether expenditure incurred is in line with budgets or expectations and is dependent on the receipt of a tax invoice.

Recommendation
Purchase orders are an important control in the procurement process as they ensure purchases are appropriate, necessary and comply with procurement policies prior to the receipt of goods or services.

The Shire should ensure that purchase orders are raised and approved prior to the ordering of goods and or services.

Management comment
As noted in previous responses, management resolves this via education and training at induction and its annual procurement refresher. Non-compliance is tracked by the Finance team and provided to supervisors to action via the appropriate HR processes.

Responsible person: All supervisors
Completion date: Ongoing

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

16. Plant recovery cost base rate and indirect/overhead cost allocation rate

Finding
From our testing we noted the following rates used by the Shire to capitalise costs to infrastructure projects have not been reviewed in recent years. We understand the last review was performed in 2006.

- Plant recovery cost base rates used for capitalising plant costs to projects.
- The rate used for indirect and overhead cost allocation to projects by the Shire which has been determined as 140%.

From our testing we deemed the impact to be immaterial.

This is the fourth year we are raising this finding.

Rating: Moderate

Implication
The use of outdated base rate for plant recovery cost and the application of indirect/overhead cost recovery rate increases the risk of the project/fixed assets costs being misstated.

Recommendation
The Shire should review the base rate for plant recovery costs and the indirect/overhead cost recovery rate to determine their currency and accuracy.

Management comment
This work has not been completed but assistance in ensuring a robust process has been sought via the contract with Moore Australia.

Responsible person: Finance Manager
Completion date: December 2024

Auditor's response
This finding has been raised for four years, the rate was last reviewed in 2006. We note the completion date is after the conclusion of the 30 June 2024 financial year. There is greater risk that these rates are no longer fit for purpose.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

17. Leave balances excluded from provisions

Finding
During our testing of leave balances, we noted the following discrepancies:

- Four employees which were terminated after 30 June 2023 had their leave balances excluded from the provision calculations for annual and long service leave
- We noted there were many casual employees with no long service leave balance
- We noted one employee who transferred to the Shire in October 2022 which has not had their transferred leave balances recognised at 30 June 2023 or to date based on enquiry with shire staff
- One casual employee had been incorrectly set up in the system and was accruing annual leave which they were not entitled to.

Rating: Moderate

Implication
Where leave balances are being excluded or not recording correctly, there is a risk that provisions balances are misstated.

Recommendation
Leave provisions are reviewed against employee listings to ensure all employees accruing leave, should be and any employee with nil leave balances are appropriate.

Management comment
Delays in processing this information occurred due to lack of information/training from the Shire's payroll system support provider. This information was received in late November 2023 and will be processed prior to end June 2024. The incorrectly accruing leave has been corrected.

The Shire is unable to find any casual employees without long service leave policies in place and thus disputes this element of the finding. The Shire believes there is no requirement to consider casual staff LSL in leave provisions as the likelihood of a casual staff member meeting the minimum employment timeframes for LSL eligibility is zero.

Responsible person: Finance Manager
Completion date: June 2024

Auditor's response
The listing of casual employees which were not included as part of Long Service Leave (LSL) calculations had been provided to the Shire on 20 November 2023. We were provided a response that some of the employees were not considered to be entitled to LSL due to their type of work and 'period between service is greater than two weeks', this is not an indicator of a break in service under the LSL act. Without considering long service leave entitlements due to casual employees the shire may not be meeting their legal obligations.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

18. Works in Progress for capital projects

Finding
We noted that the Shire does not maintain a Works in Progress (WIP) balance for capital projects. Capital invoices are capitalised to their corresponding assets as they are incurred, irrespective of the asset's readiness or availability for use.

In addition, the Shire was unable to provide clear evidence of reconciliation of the movements during the year on an individual project basis.

Rating: Moderate

Implication
Incorrect capitalisation could result in asset, depreciation and expense accounts being misstated.

Recommendation
The Shire should ensure that only valid items are capitalised and develop a policy and procedure providing guidance on the accounting treatment for costs relating to capital projects.

Management comment
Noted. The Shire will review this requirement to see whether it is applicable.

Responsible person: Finance Manager/EMIDS
Completion date: December 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

19. No asset addition forms

Finding
We noted that the Shire do not use asset addition forms when assets are acquired and added to the asset register.

Rating: Minor

Implication
Use of asset addition forms allows the asset team to clearly communicate specific information such as useful lives and date assets were received to the finance team for input into the accounting records.

Recommendation
The Shire should implement the use of asset addition forms.

Management comment
This recommendation is noted, we will look to implement this in 2024.

Responsible person: EMIDS/Finance Manager
Completion date: December 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

20. Assets with no depreciation

Finding
From our review of the financial asset register, we identified the following:

- Six assets on the assets register for which there was no depreciation for the year. The expected depreciation at 30 June 2023 is $43,853. The Shire has not adjusted for this error.

This finding was first raised in 2021/22.

Rating: Moderate

Implication
When assets are not assigned a depreciation rate, or when assets are not being depreciated this can lead to an understatement in depreciation expense and an overstatement in the net book value of assets being reported in the financial statements. This can also result in assets not reflecting their accurate future service potential.

Recommendation
The Shire should ensure that depreciation rates are assigned for asset additions on acquisition and that depreciation charge is consistently and accurately generated by the asset module. Furthermore, the Shire should review the depreciation rate of all assets to ensure they are aligned with the remaining economic benefits and future service potential of these assets.

Management comment
Please see comments at Finding 11.

Responsible person: EMIDS/Finance Manager
Completion date: June 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

21. Untimely credit card termination/destruction

Finding
During our testing of purchasing cards, we noted one instance where on termination of an employee, the card was not cancelled timely. The employee was terminated on 12 May 2023 however the card was not destroyed until the 30 August 2023.

Rating: Minor

Implication
Untimely cancellation of purchasing cards poses a risk that terminated staff can inappropriately use shire purchasing cards for unapproved purchases.

Recommendation
The Shire should ensure that credit cards are cancelled in a timely manner to mitigate the potential credit card fraud.

Management comment
Although the card should have been destroyed, it was securely stored in the Shire safe and remained unused during the transition period between the departure of the outgoing EMIDS and the eventual destruction of the card. While an acting EMIDS was appointed the Shire operated only with the EMCCS card. It's important to note that a completely new and independent card was obtained for the incoming EMIDS after appointment in the new FY, ensuring no overlap or misuse of resources.

Responsible person: Finance Manager
Completion date: Completed

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

22. Guidelines for general journals

Finding
We noted that current Management Guidelines General Journals procedure is still not updated. The document came into force in June 2016, and it has not been reviewed since then. It references to positions that no longer exist within the Shire and may no longer reflect processes implemented by the Shire.

Rating: Minor

Implication
Where journal procedures are not regularly updated, there is a risk that they are no longer effective and do not reflect current requirements, internal practice or expectations.

Recommendation
The Shire should ensure that the Management Guidelines General Journals procedure is updated.

Management comment
Noted.

Responsible person: Finance Manager/EMCCS
Completion date: December 2024

Auditor's response
Given the issues that the Shire faced with journals in the FY 21-22 year, Shire should be comfortable to not have up to date guidelines for journals until December 2024. This again means the issue won't be addressed for FY 23-24, effectively taking two years to ensure appropriate guidelines are in place. Controls around journals are key (fraud risk) and one way to ensure these are understood and followed is by having up to date guidelines clearly outlining the Shire's expectations.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Business improvement opportunities

23. Asset Management Plan and Long-Term Financial Plan

Finding
The Shire's current Asset Management Plan (AMP) was prepared in 2019. As a result, the Long-Term Financial Plan (LTFP) is also not sufficiently updated.

This finding was first raised in 2020/21

Long term financial decisions made by the council may not be based on updated financial information.

Management comment
This assertion is inaccurate. The Shire finalised the update of its transport asset management plans in 2023, which played a pivotal role in shaping the 2022/23 Annual Financial Statement. It's crucial to note that the majority of the Shire's asset value is encompassed within these plans. Presently, efforts are underway to finalise the minor asset classes, including Land, Building, and Infrastructure Other.

Additionally, Moore Australia is currently in the process of updating the Long-Term Financial Plan. This update will incorporate insights from the Workforce Plan and the ongoing development of Asset Management Plans.

Responsible person: MCCS/EMIDS
Completion date: May 2024

Auditor's response
We acknowledge the Shire's work towards updating its AMP and LTFP. Land, buildings and infrastructure - other represents 26% of the Shire's Property, plant, equipment and Infrastructure.

Page 30 of 30

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Untimely preparation and review of bank reconciliation.	Yes	✓			✓
2. Lack of segregation of duties with purchasing	Yes	✓			✓
3. Fortnightly payroll reconciliations	Yes	✓			✓
4. Unrecorded liabilities	Yes	✓			
5. Untimely approval of purchase orders	No		✓		✓
6. Lack of control on tracking usage of inventory	No		✓		
7. Inappropriate user access in Synergy	No		✓		
8. Assets with zero or low carrying values in fixed assets register	No		✓		
9. Untimely review of the credit card policy	No			✓	
10. Former employee listed as authorised signatory in AMP bank confirmation.	No			✓	
11. Guidelines for general journals	No			✓	✓

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Key to ratings

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Untimely preparation and review of bank reconciliation

Finding
Bank reconciliations are an essential control in managing the accuracy and completeness of the Shire's accounting records and financial statements. Bank reconciliations are also a key aspect of internal controls over cash resources.

During the final audit visit, we noted that the Municipal bank, Reserve bank and Trust bank reconciliations were not prepared and reviewed in a timely manner. Bank reconciliations for all bank accounts for the period July 2023 – March 2024 were not prepared until January 2024 and not reviewed until November 2024.

For the period April 2024 – June 2024, we were unable to obtain bank reconciliations (except for the Trust bank account reconciliation for the month of April 2024). It was also noted that the bank reconciliations are prepared as a whole, without reconciling them individually.

This finding was reported in 2023.

Rating: Significant (2023: Significant)

Implication
The timely preparation and independent review of monthly bank reconciliations is a key control for ensuring financial transactions are valid, complete and accurately reflected in the financial records and bank accounts. This absence of this key financial control may increase the risk of fraudulent transactions, errors or omission going undetected, resulting in misstatements within the Shire's financial statements.

Recommendation
We recommend management review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.

Management comment
Significant progress has been made against this item, but works are yet to be completed. Finalisation of the outstanding bank reconciliations is on track for December 2024.

Responsible person: Finance Manager
Completion date: December 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Lack of segregation of duties with purchasing

Finding
During the final audit, we identified four out of 28 samples with insufficient segregation of duties from the ordering of goods and services to invoice processing and payment. Our testing identified the following:

- three out of 28 samples where the Executive Manager Infrastructure and Development Service (EMIDS) approved both the purchase order and the invoice for payment.
- one out of 28 samples where the Executive Manager of Corporate and Community Services (EMCCS) approved both the purchase order and the invoice for payment.

This finding was first raised in 2021/22.

Rating: Significant (2023: Significant)

Implication
In the absence of sufficient and appropriate segregation of duties there is an increased risk of erroneous or fraudulent payments. Further there is a heightened risk of the Shire ordering and committing to unauthorised goods or services.

Where purchases are centralised to the individual business units, this may hamper the effectiveness of the delegated financial authority control mechanism as well as the efficiency of business operations.

Recommendation
The Shire should review its underlying policies, procedures, systems and controls around ordering, receipting and approving payment of goods and services. Policies and procedures implemented should ensure sufficient and appropriate segregation of duties is achieved and these should be communicated to all staff.

The Shire should also review its delegated financial authority to ensure it remains appropriate to meet the Shire's risk assessment and procurement requirements.

As part of ensuring segregation of duties, where purchases are initiated in business units that are not their own, relevant managers should undertake checks and make enquiries as necessary to verify and authorise each transaction.

Management comment
This was considered as part of the Audit Reg 17 and FMR Reg 5 Review in 2023. The recommendations regarding segregation of duties were received by Council at its December 2023 OCM and the corresponding updates to Policy F2 - Procurement adopted. The residual risk after the implementation of these recommendations was presented to the Audit and Risk Committee (ARC) at its June 2024 meeting. ARC considered this item and recommended to Council that appropriate adjustments had been taken to segregate purchasing duties noting that this would not always be possible. At its June 2024 Ordinary Meeting, Council agreed with the recommendation and voted to accept the residual risk.

Responsible person: Executive Manager Corporate & Community Services (EMCCS)
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Fortnightly payroll reconciliations

Finding
As part of our testing of design and implementation of payroll controls we noted payroll reconciliation was not performed for the period July 2023 – November 2023. The Shire informed that due to staff changes, reconciliations were performed only from December 2023.

Rating: Significant (2023: Significant)

Implication
Where payroll reconciliations are not completed, there is a risk the General Ledger is inaccurate and not a complete representation of payroll related payments. Inadequate independent review of the payroll reconciliations increases the risk of errors, omissions or fraud going undetected.

Recommendation
We recommend management to ensure that fortnightly payroll reconciliations are adequately performed, and evidence of independent review is retained.

Management comment
As noted by the auditors this process has been undertaken fortnightly since December 2023.

Responsible person: Finance Manager/EMCCS
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Unrecorded liabilities

Finding
During our testing of subsequent payments, we noted batch payments totalling $738k made in July 2024 were incorrectly recognised in June 2024 and was not identified until audit testing. As both cash and cash equivalents and trade and other payables were materially understated at 30 June 2024, an audit adjustment was posted to the financial statements.

Rating: Significant

Implication
If subsequent payments are not reviewed for additional liabilities at balance date, there is a risk of liabilities and other areas of the financial report being incomplete and materially misstated.

Recommendation
We recommend that management puts in place a process to ensure that year-end invoices are captured appropriately in the correct period.

Management comment
Noted. A process will be developed to prevent recurrence of this incorrect posting.

Responsible person: Finance Manager
Completion date: April 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. Untimely approval of purchase orders

Finding
The Shire's procurement process requires purchase orders to be raised before a purchase is made. Based on our testing of expenditure transactions, we identified three out of 28 purchase orders sampled that were raised after the respective invoices were received.

This finding was first raised in 2021-22.

Rating: Moderate (2023 : Moderate)

Implication
Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected. Further it is more difficult for the Shire to track whether expenditure incurred is in line with budgets or expectations and is dependent on the receipt of a tax invoice.

Recommendation
Purchase orders are an important control in the procurement process as they ensure purchases are appropriate, necessary and comply with procurement policies prior to the receipt of goods or services.

We recommend management to ensure that purchase orders are raised and approved prior to the ordering of goods and or services.

Management comment
At its June 2024 meeting the Audit and Risk Committee (ARC) considered this item and recommended to Council that appropriate controls were in place and that the treatment for non-compliance would be education and training followed by a HR process where applicable. At its June 2024 Ordinary Meeting Council agreed with the recommendation of the ARC and voted to accept the residual risk.

Responsible person: EMCCS
Completion date: Complete, oversight of this item will always be ongoing.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

6. Lack of control on tracking usage of inventory

Finding
During the final audit, we identified that although the value of inventory is immaterial, the inventory valuation report was completed on 8 July 2024 and since movement of fuel in and out is not tracked, it is not possible to assess if quantity and valuation of inventory at year-end is appropriately stated.

Rating: Moderate

Implication
There is an increased risk of inappropriate usage of inventory in the absence of controls around inventory. There is a further risk that inventory may not be fairly stated at year-end.

Recommendation
We recommend management puts in place a more stringent tracking mechanism for usage of inventory in order to mitigate any inappropriate usage and / or incorrect recognition of inventory balance.

Management comment
Agreed. This was identified as a weakness particularly in relation to fuel supplies where the largest variance has been recorded. The installation of a new fuel tank will require the immediate recording of information and should prevent recurrence.

Responsible person:	Executive Manager Infrastructure and Development Services (EMIDS)
Completion date:	January 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

7. Inappropriate user access in Synergy

Finding
From our review of the Synergy user access list, we found that the Financial Manager has super user access which is deemed inappropriate.

Rating: Moderate

Implication
Access privileges for users beyond those necessary to perform their assigned duties might result in the recording of unauthorised, non-existent or inaccurate transactions, improper changes to data, or destruction of data.

Recommendation
Super user access should be limited to privileged users (ideally in the IT service providers/IT departments).

Management comment
At its June 2024 meeting the Audit and Risk Committee (ARC) considered this item and recommended to Council that appropriate access was in place. At its June 2024 Ordinary Meeting, Council agreed with the recommendation of the ARC and voted to accept the residual risk.

Noting the recommendation of the auditors, the Shire will trial a restricted access for the Finance Manager for a period of six months from January 2025 assessing the impact upon financial operations. Should this be successful the restricted access will be put in place permanently.

Responsible person: EMCCS
Completion date: June 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

8. Assets with zero or low carrying values in fixed assets register

Finding
During our testing of property, plant and equipment, we noted a number of old assets within furniture and equipment (acquired in the 1990s) with zero or low carrying values included in the Fixed Asset Register (FAR).

Rating: Moderate

Implication
The accumulation of numerous low value assets in the FAR can impact the efficiency of asset management and may lead to potential inaccuracies in financial reporting. Also, the FAR might be carrying assets which no longer physically exist at the Shire.

Recommendation
It is recommended for the Management to periodically review the FAR along with physical existence of assets to ensure the FAR carries only those assets which are in use by the Shire.

Management comment
For surety we will complete a review of all older assets with a low carrying value and remove any found to no longer be in use. Asset addition and disposal processes are already in use by the Shire however, we acknowledge there may be items that were disposed of prior to the commencement of these processes which warrant investigation and appropriate treatment.

Responsible person: Finance Manager
Completion date: June 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

9. Untimely review of the credit card policy

Finding
During the audit, it was noted that the Shire's corporate credit card policy has not been reviewed by management since August 2022.

Rating: Minor

Implication
Untimely review and update of the credit card policy poses a risk that the control procedure is implemented is outdated or inappropriate.

Recommendation
We recommend management to review the credit card policy on an annual basis and update the procedure in line with Shire's internal control.

Management comment
The review period of all policies was considered as the Shire moved to its Integrated Planning and Reporting software. It was identified that a two-year review of Policy F6 – Corporate Credit Card Policy was sufficient, thus Policy F6 was not due for review within the reporting period. The current policy has been reviewed by the Executive Leadership Team and there are no circumstances that require amendments. Officers will present this to Council for noting in December 2024.

Responsible person: EMCCS
Completion date: December 2024

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

10. Former employee listed as authorised signatory in AMP bank confirmation

Finding
Upon review of the AMP bank confirmation as at 30 June 2024, it was identified that a former employee who was terminated on 12 May 2024 was still listed as an authorised signatory with the bank.

Rating: Minor

Implication
There is the risk that the parties no longer associated with the Shire have access to the Shire's bank accounts and may result in unauthorised access or processing of unauthorised payments.

Recommendation
It is recommended management removes terminated employees as authorised bank signatories.

Management comment
Noted. We have instructed the bank to remove the terminated employee. We note that our new Finance Manager was not added as an authorised signatory as per our May 2024 instruction and are seeking correction to this also.

Responsible person: Finance Manager/EMCCS
Completion date: Complete

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

11. Guidelines for general journals

Finding
We noted that current Management Guidelines General Journals procedure is still not updated. The document came into force in June 2016, and it has not been reviewed since then. It references to positions that no longer exist within the Shire and may no longer reflect processes implemented by the Shire.

Rating: Minor (2023: Minor)

Implication
Where journal procedures are not regularly updated, there is a risk that they are no longer effective and do not reflect current requirements, internal practice or expectations.

Recommendation
The Shire should ensure that the Management Guidelines General Journals procedure is updated.

Management comment
Noted.

Responsible person: Finance Manager
Completion date: January 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Former employees listed as authorised signatory in bank confirmation.	No	✓			✓
2. Fixed assets items were not recorded in the fixed asset register in a timely manner	No	✓			
3. Non-compliance with depreciation policy	No		✓		
4. Old PPE assets carried in the FAR	No		✓		✓

Key to ratings

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

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Former employee listed as authorised signatory in bank confirmation

Finding
During the final audit, it was noted that three terminated employees were not removed from the authorised officers listing for operating bank accounts.

This issue was first raised in 2024.

Rating: Significant (2024: Minor)

Implication
The failure to remove terminated employees from authorized officer listings may result in compromised financial security, as former staff could retain the ability to initiate or approve banking transactions. This could weaken the reliability of internal controls, increases exposure to financial loss, and can lead to significant accounting and governance issues.

Recommendation
We recommend that management immediately update all authorised officer listings to remove terminated employees and ensure that banking authorities accurately reflect current staff roles. A formal process should be established requiring prompt communication of staff terminations to the Finance team so that access changes can be actioned without delay. Additionally, periodic reviews of all bank authority listings should be conducted to verify accuracy, strengthen internal controls, and prevent future accounting and governance issues.

Management comment
The process to remove authorised officers that have either left the employ of the Shire or are no longer in a position that warrants access has been completed.
As part of the process, Officers have developed an Authorised Officer Register and are to maintain this as staff and positions change.

In addition, the Human Resources Department have reviewed the offboarding process in relation to this finding. When offboarding a terminated employee, the Finance and Governance teams are to be notified of the requirement to modify Authorised Officer access accordingly. This will apply to Shire Systems as well as financial institutions.

Responsible person: Anneke Birleson - Acting EMCCS
Completion date: November 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Fixed assets items were not recorded in the fixed asset register in a timely manner

Finding
During the final audit, we noted that two infrastructure addition invoices totalling $245,677 relating to prior year were not recorded in the prior year but recorded in 2024-25.

Rating: Significant

Implication
Delayed recording of fixed asset items increases the risk of incomplete or inaccurate asset records, which can lead to misstatements in financial statements, unreliable asset valuations, and non-compliance with accounting policies. This deficiency can also result in ineffective asset management and control and can lead to significant accounting and governance issues.

Recommendation
We recommend that management ensure all newly acquired fixed assets are recorded in the fixed asset register when the asset becomes available for use. Management should implement a formal process to ensure timely asset recognition, including clear responsibilities for asset recording and periodic reconciliation of physical assets with the register. Regular reviews should also be conducted to ensure the completeness and accuracy of the fixed asset register and to prevent future accounting and governance issues.

Management comment
The current processes in place for recording assets into the fixed asset register are suitable for our compliance needs.

Unfortunately, due to contractual disputes, the unpaid invoices were not presented to the Finance Team for entering into the Shire's financial system. In the absence of the invoices and any other evidence that works were complete, this issue was not identified when officers reviewed the fixed asset register. The outstanding purchase order in the system would have identified committed funds however, without confirmation of works completed this was not sufficient to trigger an addition to the fixed asset register.

A lack of understanding and experience within the Finance team at the time has contributed to issues such as this not being identified or recorded in timely manner. A review of internal processes and training of relevant staff has since occurred to ensure more timely recording of outstanding financial commitments which, then flows through to the fixed asset register.

Responsible person: Denise Gobbart – Manager Finance
Completion date: November 2025

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Non-compliance with depreciation policy

Finding
During the final audit testing, we noted that assets with a carrying value of $1.7 million were not depreciated during the year. The total value of unrecorded depreciation amounted to $47,795.

Rating: Moderate

Implication
The absence of depreciation on these assets may lead to misstated financial statements, inaccurate asset valuations, and non-compliance with the Shire's Depreciation Policy. This can result in significant accounting and governance issues, undermining the reliability of financial reporting and internal controls over fixed assets.

Recommendation
We recommend that management review the depreciation rates of all assets to ensure they comply with the Shire's Depreciation Policy. Management should also implement a periodic review process to ensure consistent and accurate application of depreciation rates across all assets.

Management comment
Officers note the misstatements and have committed to a comprehensive review of the depreciation rates in accordance with Shire policy and will ensure depreciation is processed appropriately for future financial years.

Responsible person: Denise Gobbart – Manager Finance
Completion date: 31 January 2026

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Old PPE assets carried in the FAR

Finding
During our testing of property, plant and equipment, we noted a number of old assets within furniture and equipment (acquired in the 1990s) with zero or low carrying values included in the Fixed Asset Register (FAR).

This issue was first raised in 2024.

Rating: Moderate (2024: Moderate)

Implication
The accumulation of numerous low value assets in the FAR can impact the efficiency of asset management and may lead to potential inaccuracies in financial reporting. Also, the FAR might be carrying assets which no longer physically exist at the Shire.

Recommendation
We recommend that management periodically review the FAR along with physical existence of assets to ensure the FAR carries only those assets which are in use by the Shire.

Management comment
A detailed review of the FAR is to be undertaken and assets with balances under the threshold removed from the register.
Regular reviews will be scheduled to ensure ongoing compliance.

Responsible person: Denise Gobbart – Manager Finance
Completion date: 30 April 2026

AUDIT SNAPSHOT
04/03/2026

AUDITS PLAN

AUDIT FINDINGS 2024/25

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Former employee listed as authorised signatory in bank confirmation	Significant	Yes	The failure to remove terminated employees from authorized officer listings may result in compromised financial security, as former staff could retain the ability to initiate or approve banking transactions. This could weaken the reliability of internal controls, increases exposure to financial loss, and can lead to significant accounting and governance issues.	Consequence: Moderate Likelihood: Rare Risk Rating: Low	We recommend that management immediately update all authorised officer listings to remove terminated employees and ensure that banking authorities accurately reflect current staff roles. A formal process should be established requiring prompt communication of staff terminations to the Finance team so that access changes can be actioned without delay. Additionally, periodic reviews of all bank authority listings should be conducted to verify accuracy, strengthen internal controls, and prevent future accounting and governance issues.	The process to remove authorised officers that have either left the employ of the Shire or are no longer in a position that warrants access has been completed. As part of the process, Officers have developed an Authorised Officer Register and are to maintain this as staff and positions change. In addition, the Human Resources Department have reviewed the offboarding process in relation to this finding. When offboarding a terminated employee, the Finance and Governance teams are to be notified of the requirement to modify Authorised Officer access accordingly. This will apply to Shire Systems as well as financial institutions.	Effective	Residual Consequence: Moderate Residual Likelihood: Rare Residual Risk Rating: Low	Accept	**Anneke Birleson:** System and bank account access now embedded in employment offboarding process, no further treatment required. *04/03/2026*	100% 100 / 100

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Fixed assets items were not recorded in the fixed asset register in a timely manner	Significant	No	Delayed recording of fixed asset items increases the risk of incomplete or inaccurate asset records, which can lead to misstatements in financial statements, unreliable asset valuations, and non-compliance with accounting policies. This deficiency can also result in ineffective asset management and control and can lead to significant accounting and governance issues.	Consequence: Major Likelihood: Possible Risk Rating: High	We recommend that management ensure all newly acquired fixed assets are recorded in the fixed asset register when the asset becomes available for use. Management should implement a formal process to ensure timely asset recognition, including clear responsibilities for asset recording and periodic reconciliation of physical assets with the register. Regular reviews should also be conducted to ensure the completeness and accuracy of the fixed asset register and to prevent future accounting and governance issues.	The current processes in place for recording assets into the fixed asset register are suitable for our compliance needs. Unfortunately, due to contractual disputes, the unpaid invoices were not presented to the Finance Team for entering into the Shire's financial system. In the absence of the invoices and any other evidence that works were complete, this issue was not identified when officers reviewed the fixed asset register. The outstanding purchase order in the system would have identified committed funds however, without confirmation of works completed this was not sufficient to trigger an addition to the fixed asset register. A lack of understanding and experience within the Finance team at the time has contributed to issues such as this not being identified or recorded in timely manner. A review of internal processes and training of relevant staff has since occurred to ensure more timely recording of outstanding financial commitments which, then flows through to the fixed asset register.	Adequate	Residual Consequence: Major Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Anneke Birleson:** Relevant staff have been trained and are implementing improved processes to ensure timely recognition of invoices. *04/03/2026*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Non-compliance with depreciation policy	Moderate	No	The absence of depreciation on these assets may lead to misstated financial statements, inaccurate asset valuations, and non-compliance with the Shire's Depreciation Policy. This can result in significant accounting and governance issues, undermining the reliability of financial reporting and internal controls over fixed assets.	Consequence: Moderate Likelihood: Likely Risk Rating: High	We recommend that management review the depreciation rates of all assets to ensure they comply with the Shire's Depreciation Policy. Management should also implement a periodic review process to ensure consistent and accurate application of depreciation rates across all assets.	Officers note the misstatements and have committed to a comprehensive review of the depreciation rates in accordance with Shire policy and will ensure depreciation is processed appropriately for future financial years.	Adequate	Residual Consequence: Moderate Residual Likelihood: Possible Residual Risk Rating: Moderate	Treat	**Anneke Birleson:** Senior Finance Officer to undertake review of depreciation rates in line with policy by 31 March 2026 *04/03/2026*	50% 50 / 100 50% behind
Old PPE assets carried in the FAR	Moderate	Yes	The accumulation of numerous low value assets in the FAR can impact the efficiency of asset management and may lead to potential inaccuracies in financial reporting. Also, the FAR might be carrying assets which no longer physically exist at the Shire.	Consequence: Moderate Likelihood: Likely Risk Rating: High	We recommend that management periodically review the FAR along with physical existence of assets to ensure the FAR carries only those assets which are in use by the Shire.	A detailed review of the FAR is to be undertaken and assets with balances under the threshold removed from the register. Regular reviews will be scheduled to ensure ongoing compliance.	Effective	Residual Consequence: Minor Residual Likelihood: Possible Residual Risk Rating: Moderate	Accept	**Anneke Birleson:** A detailed review of the FAR has been completed and assets with value less than $5,000 have been removed. *04/03/2026*	100% 100 / 100 -

AUDIT FINDINGS 2023/24

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Untimely preparation and review of bank reconciliations	Significant	Yes	The timely preparation and independent review of monthly bank reconciliations is a key control for ensuring financial transactions are valid, complete and accurately reflected in the financial records and bank accounts. This absence of this key financial control may increase the risk of fraudulent transactions, errors or omission going undetected, resulting in misstatements within the Shire's financial statements	Consequence: Moderate Likelihood: Possible Risk Rating: High	We recommend that the Shire review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.	Significant progress has been made against this item, but works are yet to be completed. Finalisation of the outstanding bank reconciliations is on track for December 2024.	Adequate	Residual Consequence: Moderate Residual Likelihood: Likely Residual Risk Rating: High	Treat	**Anneke Birleson:** Bank reconciliations are being kept up to date. Implementation of the bank reconciliation software is expected to occur for the January Bank Reconciliation. Once this new process is established and consistent completion of the bank reconciliations occurs over a period of time, officers will review the residual risk and treatment requirements. *25/11/2025* **Alina Behan:** Bank reconciliations have been completed up to June 2025 for Reserves, Trust and Municipal funds and will complete through the internal control process by 05/09/2025. Reconciliations are being completed manually for July and August 2025. New software has been purchased to increase the effectiveness and regularity of reconciliations. This will be implemented shortly subject to contractor availability. *04/09/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Lack of segregation of duties with purchasing	Significant	Yes	In the absence of sufficient and appropriate segregation of duties there is an increased risk of erroneous or fraudulent payments. Further there is a heightened risk of the Shire ordering and committing to unauthorised goods or services. Where purchases are centralised to the individual business units, this may hamper the effectiveness of the delegated financial authority control mechanism as well as the efficiency of business operations	Consequence: Moderate Likelihood: Possible Risk Rating: High	The Shire should review its underlying policies, procedures, systems and controls around ordering, receipting and approving payment of goods and services. Policies and procedures implemented should ensure sufficient and appropriate segregation of duties is achieved and these should be communicated to all staff. The Shire should also review its delegated financial authority to ensure it remains appropriate to meet the Shire's risk assessment and procurement requirements. As part of ensuring segregation of duties, where purchases are initiated in business units that are not their own, relevant managers should undertake checks and make enquiries as necessary to verify and authorise each transaction.	This was considered as part of the Audit Reg 17 and FMR Reg 5 Review in 2023. The recommendations regarding segregation of duties were received by Council at its December 2023 OCM and the corresponding updates to Policy F2 - Procurement adopted. The residual risk after the implementation of these recommendations was presented to the Audit and Risk Committee (ARC) at its June 2024 meeting. ARC considered this item and recommended to Council that appropriate adjustments had been taken to segregate purchasing duties noting that this would not always be possible. At its June 2024 Ordinary Meeting, Council agreed with the recommendation and voted to accept the residual risk.	Effective	Residual Consequence: Minor Residual Likelihood: Unlikely Residual Risk Rating: Low	Accept	**Rebecca Palumbo:** The lack of segregation of duties in purchasing was addressed during the Audit Reg 17 and FMR Reg 5 Review in 2023. Recommendations were received by the Council in December 2023, leading to updates to Policy F2 - Procurement. The Audit and Risk Committee (ARC) reviewed the residual risk in June 2024 and recommended that appropriate adjustments had been made, acknowledging that complete segregation may not always be feasible. The Council accepted the residual risk for 2022/23 and 2023/24 at its June 2024 meeting. *06/06/2025* **Vanessa Green:** Council resolved to accept the residual risk *06/03/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Fortnightly payroll reconciliations	Significant	Yes	Where payroll reconciliations are not completed, there is a risk the General Ledger is inaccurate and not a complete representation of payroll related payments. Inadequate independent review of the payroll reconciliations increases the risk of errors, omissions or fraud going undetected.	Consequence: Major Likelihood: Possible Risk Rating: Low	We recommend management to ensure that fortnightly payroll reconciliations are adequately performed, and evidence of independent review is retained.	As noted by the auditors this process has been undertaken fortnightly since December 2023.	Effective	Residual Consequence: Minor Residual Likelihood: Unlikely Residual Risk Rating: Low	Accept	**Alina Behan:** The fortnightly payroll reconciliation process is well embedded. The residual risk on this item is low. *21/08/2025* **Rebecca Palumbo:** Fortnightly payroll reconciliations have been consistently conducted since December 2023. External auditors Nexia have confirmed that this issue has been resolved and will not pose a problem in the future. External auditors Nexia acknowledged the issue has been addressed since December 2023 and will not be an issue going forward. *06/06/2025*	100% 100 / 100 -
Unrecorded liabilities	Significant	No	If subsequent payments are not reviewed for additional liabilities at balance date, there is a risk of liabilities and other areas of the financial report being incomplete and materially misstated.	Consequence: Major Likelihood: Possible Risk Rating: High	We recommend that management puts in place a process to ensure that year-end invoices are captured appropriately in the correct period.	Noted. A process will be developed to prevent recurrence of this incorrect posting.	Effective	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Anneke Birleson:** Bank reconciliations are complete and up to date. Creditor processes have undergone review and more efficient and robust processes implemented. Staff to be informed of the changes to processes that affect them in the next few weeks. *24/11/2025* **Alina Behan:** Residual risk remains high until bank reconciliation and creditors processes are up to date and well embedded. We will review risk rating December 2025. *03/09/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Untimely approval of purchase orders	Moderate	Yes	Purchases made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected. Further it is more difficult for the Shire to track whether expenditure incurred is in line with budgets or expectations and is dependent on the receipt of a tax invoice.	Consequence: Moderate Likelihood: Possible Risk Rating: High	Purchase orders are an important control in the procurement process as they ensure purchases are appropriate, necessary and comply with procurement policies prior to the receipt of goods or services. The Shire should ensure that purchase orders are raised and approved prior to the ordering of goods and or services.	At its June 2024 meeting the Audit and Risk Committee (ARC) considered this item and recommended to Council that appropriate controls were in place and that the treatment for non-compliance would be education and training followed by a HR process where applicable. At its June 2024 Ordinary Meeting Council agreed with the recommendation of the ARC and voted to accept the residual risk.	Adequate	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Rebecca Palumbo:** The Audit and Risk Committee (ARC) reviewed the untimely approval of purchase orders in June 2024 and recommended that appropriate controls were in place. The treatment for non-compliance includes education and training, followed by HR processes where applicable. The Council accepted the residual risk for 2022/23 and 2023/24 during its June 2024 meeting. *06/06/2025* **Vanessa Green:** Council resolved to accept the residual risk *06/03/2025*	100% 100 / 100 -
Lack of control on tracking usage of inventory	Moderate	No	There is an increased risk of inappropriate usage of inventory in the absence of controlsaround inventory. There is a further risk that inventory may not be fairly stated at year-end.	Consequence: Moderate Likelihood: Unlikely Risk Rating: Low	We recommend management puts in place a more stringent tracking mechanism for usage of inventory in order to mitigate any inappropriate usage and / or incorrect recognition of inventory balance.	Agreed. This was identified as a weakness particularly in relation to fuel supplies where the largest variance has been recorded. The installation of a new fuel tank will require the immediate recording of information and should prevent recurrence.	Adequate	Residual Consequence: Minor Residual Likelihood: Unlikely Residual Risk Rating: Low	Accept	**Lindon Mellor:** New pump system in place which digitally records usage of fuel and generates reports for stock reporting. System tracks by user and plant. Responsibility for management of stock returned to the finance team. *24/02/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Inappropriate User Access in Synergy	Moderate	No	Access privileges for users beyond those necessary to perform their assigned duties might result in the recording of unauthorised, non-existent or inaccurate transactions, improper changes to data, or destruction of data.	Consequence: Moderate Likelihood: Possible Risk Rating: Medium	Super user access should be limited to privileged users (ideally in the IT service providers/IT departments).	At its June 2024 meeting the Audit and Risk Committee (ARC) considered this item and recommended to Council that appropriate access was in place. At its June 2024 Ordinary Meeting, Council agreed with the recommendation of the ARC and voted to accept the residual risk. Noting the recommendation of the auditors, the Shire will trial a restricted access for the Finance Manager for a period of 6 months from January 2025 assessing the impact upon financial operations. Should this be successful the restricted access will be put in place permanently.	Adequate	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Rebecca Palumbo:** At its June 2024 meeting the Audit and Risk Committee (ARC) considered this item and recommended to Council that appropriate access was in place. At its June 2024 Ordinary Meeting, Council agreed with the recommendation of the ARC and voted to accept the residual risk. In line with the auditors' recommendation, the Shire implemented a trial of restricted access for the Finance Manager beginning in January 2025 to assess the impact on financial operations. Following a successful trial, the restricted access will now be implemented on a permanent basis. *06/06/2025* **Vanessa Green:** Council resolved to accept the residual risk *06/03/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Old PPE assets carried in the Fixed Asset Register	Moderate	No	The accumulation of numerous low value assets in the FAR can impact the efficiency of asset management and may lead to potential inaccuracies in financial reporting. Also, the FAR might be carrying assets which no longer physically exist at the Shire.	Consequence: Moderate Likelihood: Possible Risk Rating: High	It is recommended for the Management to periodically review the FAR along with physical existence of assets to ensure the FAR carries only those assets which are in use by the Shire.	For surety we will complete a review of all older assets with a low carrying value and remove any found to no longer be in use. Asset addition and disposal processes are already in use by the Shire however, we acknowledge there may be items that were disposed of prior to the commencement of these processes which warrant investigation and appropriate treatment.	Effective	Residual Consequence: Minor Residual Likelihood: Possible Residual Risk Rating: Moderate	Accept	**Anneke Birleson:** A detailed review of the FAR has been completed and assets with value less than $5,000 have been removed. *04/03/2026* **Anneke Birleson:** Change in staffing of the Finance team has delayed the review. A detailed review of Fixed Asset Register is to be undertaken and assets with balances under the threshold removed from the register, by 30 April 2026. Following this, regular reviews will be scheduled to ensure ongoing compliance. *24/11/2025*	100% 100 / 100 -
Untimely review of the credit card policy	Minor	No	Untimely review and update of the credit card policy poses a risk that the control procedure is implemented is outdated or inappropriate.	Consequence: Moderate Likelihood: Possible Risk Rating: High	We recommend management to review the credit card policy on an annual basis and update the procedure in line with Shire's internal control.	The review period of all policies was considered as the Shire moved to its Integrated Planning and Reporting software. It was identified that a two year review of Policy F6 – Corporate Credit Card Policy was sufficient, thus Policy F6 was not due for review within the reporting period. The current policy has been reviewed by the Executive Leadership Team and there are no circumstances that require amendments. Officers will present this to Council for noting in December 2024.	Adequate	Residual Consequence: Minor Residual Likelihood: Unlikely Residual Risk Rating: Low	Accept	**Alina Behan:** This policy is not due for review until December 2026. A minor residual risk exists as the policy will need further review in time, however this risk is mitigated by policy tracking and reporting through Cascade. *21/08/2025* **Vanessa Green:** Council considered review of credit card policy at its December 2024 OCM *06/03/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Former employee listed as authorised signatory in AMP Bank Confirmation	Minor	No	There is the risk that the parties no longer associated with the Shire have access to the Shire's bank accounts and may result in unauthorised access or processing of unauthorisedpayments.	Consequence: Moderate Likelihood: Possible Risk Rating: High	It is recommended management removes terminated employees as authorised bank signatories.	Noted. We have instructed the bank to remove the terminated employee. We note that our new Finance Manager was not added as an authorised signatory as per our May 2024 instruction and are seeking correction to this also.	Adequate	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Alina Behan:** A greater awareness has ensured more timely removal of exiting staff from all accounts. A residual risk still exists as staff turnover continues. This risk has been reduced through the use of exit checklists to monitor the completion of this action. *21/08/2025* **Rebecca Palumbo:** Bank access updated December 2024. Continued effort to be made to remove signatories as staff changes. *06/06/2025*	100% 100 / 100 -
Guidelines for general journals	Minor	Yes	Where journal procedures are not regularly updated, there is a risk that they are no longer effective and do not reflect current requirements, internal practice or expectations.	Consequence: Moderate Likelihood: Possible Risk Rating: High	The Shire should ensure that the Management Guidelines General Journals procedure is updated.	Noted.	Adequate	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Alina Behan:** At it's June 2024 OCM Council voted to accept the low residual risk associated with this Audit Finding. Testing by contract auditors Nexia acknowledge that the process is being followed but not yet documented. The risk rating will remain as is until documentation has been completed. *03/09/2025* **Rebecca Palumbo:** The Shire's current journal procedures have been deemed satisfactory by the external auditors Nexia in its 2023/24 audit process. To ensure continued accuracy and compliance, Officers will formalise the Management Guidelines for General Journals based on these existing practices. This update will be completed by 30 June 2025. *06/06/2025*	100% 100 / 100 -

AUDIT FINDINGS 2022/23

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Untimely preparation and review of bank reconciliations	Significant	Yes	The timely preparation and independent review of monthly bank reconciliations is a key control for ensuring financial transactions are valid, complete and accurately reflected in the financial records and bank accounts. This absence of this key financial control may increase the risk of fraudulent transactions, errors or omission going undetected, resulting in misstatements within the Shire's financial statements	Consequence: Moderate Likelihood: Possible Risk Rating: High	We recommend that the Shire review its bank reconciliation processes to ensure the monthly bank reconciliations are appropriately prepared and reviewed in a timely manner. The bank reconciliation process should include ensuring supporting documentation to the reconciliation is readily available to allow the Shire to perform an effective review. The Shire should ensure an adequate level of training is provided to staff performing the reconciliation. The reviewer should also ensure that reconciling items are accurate and supported and evidence of independent review is maintained.	Agreed bank reconciliations were not conducted in a timely fashion in the 2022/23 Financial Year due to lack of staff. The financial services contract established with Moore Australia in 2023/24 has allowed for the review of the bank reconciliation process and training of finance team members. This has now been completed, and Trust accounts are up to date. The remainder of Municipal reconciliations will be completed in March 2024. This process will now be undertaken weekly for Municipal reconciliations and monthly for Trust due to the lower activity. This can be tested in the 2023/24 Interim Audit.	Adequate	Residual Consequence: Moderate Residual Likelihood: Likely Residual Risk Rating: High	Treat	**Anneke Birleson:** Bank reconciliations are being kept up to date. Implementation of the bank reconciliation software is expected to occur for the January Bank Reconciliation. Once this new process is established and consistent completion of the bank reconciliations occurs over a period of time, officers will review the residual risk and treatment requirements. *25/11/2025* **Alina Behan:** Bank reconciliations have been completed up to June 2025 for Reserves, Trust and Municipal funds and will complete through the internal control process by 05/09/2025. Reconciliations are being completed manually for July and August 2025. New software has been purchased to increase the effectiveness and regularity of reconciliations. This will be implemented shortly subject to contractor availability. *04/09/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Depreciation of assets	Significant	No	Where assets are not depreciating in line with their useful lives, there is a risk that the depreciation expense and value of Property, Plant and Equipment and Infrastructure may be materially misstated. Further where depreciation applied does not reflect an assets use, this can cause difficulties in asset management planning.	Consequence: Extreme Likelihood: Possible Risk Rating: Extreme	The Shire review the depreciation rates applied to all assets to ensure that they are the correct rates in-line with revaluation reports or where appropriate, updated useful life estimations.	The depreciation calculations are undertaken in accordance with Australian Accounting Standards. Errors that resulted in a misstatement of the depreciation have been found and corrected.	Adequate	Residual Consequence: Major Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Alina Behan:** Depreciation will be assessed as part of regular asset valuations and applied monthly following the acceptance of the annual Financial Report. *03/09/2025* **Alina Behan:** Resolved for 22/23 FY and 23/24. The 2024/25 FY depreciation is still to be processed for May and June. This will be concluded end September 2025 as part of the statutory Annual Financial Report submission. Depreciation will be assessed as part of regular asset valuations and applied monthly following the acceptance of the annual Financial Report. *03/09/2025*	100% 100 / 100

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Audit readiness and quality of financials and supporting documentation	Significant	No	As a result of the matters highlighted above, the financial statements approved to release by the Shire to the auditors were incorrect and did not agree to the underlying financial records. Significant additional time and effort has been committed by the audit team to try and progress this audit to a point. Further, without timely consideration of the Shire's ability to fulfill its reporting responsibilities these may not be met. Additionally, a delay in receiving appropriate documents and evidence can create inefficiencies and productivity of the audit. In the absence of sufficient appropriate audit evidence, we may not be able to comfortably conclude on such transactions and balances.	Consequence: Major Likelihood: Unlikely Risk Rating: High	We recommend the Shire review its key accounting function set up to ensure that it is fit for purpose and able to meet the required deliverables. The Shire must ensure all information to support the preparation of the financial report are complete, accurate and available for the audit team to inspect. Further, to ensure that the Shire is suitably audit ready at the commencement of each phase of the audit it is preferrable that the Shire utilise the varying Better Practice Guides the OAG has developed and ensure all requested information is available.	The Shire can demonstrate that it commenced collecting the information requested in the PBS in April of 2023. Prior to onsite testing the majority of the PBS requirements had been collected and transmitted. There were numerous instances where audit documents were transmitted, only to be subsequently re-requested by the audit team. This pattern persisted even after the audit recommenced in January 2024, with information submitted being immediately demanded again by the OAG. It is worth noting that OAG officers frequently failed to provide adequate time for thorough responses from Shire of York staff, this will be thoroughly discussed at the Exit Interview.	Effective	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Alina Behan:** Both the 2023/24 Final Audit and 2024/25 Interim Audit progressed smoothly with the contract auditors Nexia commenting favourably on the Shire's preparedness for each Audit. *03/09/2025* **Rebecca Palumbo:** Reviewed as part of 2023/24 Audit process and determined to no longer be a finding. *06/06/2025*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Untimely preparation and review of the property, plant and equipment reconciliation	Significant	Yes	PPE account reconciliations not prepared and reviewed in a timely manner increase the risk of unreconciled items and errors being undetected and/or not promptly corrected.	Consequence: Major Likelihood: Possible Risk Rating: Extreme	We recommend the Shire prepare and review its Property, Plant & Equipment account reconciliations in a timely manner.	Persistent delays in finalising the Annual Financial Report have once more hindered the timely completion of procedures for the 22/23 Financial Year. This ongoing delay prevents the initiation of new fiscal year asset transactions and disposals until the previous year's financials have been officially adopted.	Adequate	Residual Consequence: Major Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Alina Behan:** Reconciliations will be prepared monthly then after the 2024/25 audited financial report is received the asset register will be rolled over and depreciation will be run. *03/09/2025* **Rebecca Palumbo:** Although not presented in in findings for 2023/24 final audit it has been found as a preliminary item in the 2024/25 interim audit. Previous advice from Moore was to not reconcile assets until after the annual report has been audited as it can be difficult to report retrospective changes. *06/06/2025*	100% 100 / 100 -
Asset revaluations	Significant	No	Without appropriate checks and reconciliations to demonstrate and verify the completeness of the revaluation process and the asset register, there is an increased risk of material misstatement in financial reports. Further, where clear documentation is unable to be provided to support movements between balances or amounts are unreconciled there is a risk that assets may be duplicated or mistakenly removed from the asset register. Incorrect application of legislative and accounting standard requirements increases the risk of a material misstatement within the financial report.	Consequence: Major Likelihood: Possible Risk Rating: Extreme	Management should ensure robust procedures are in place to ensure the accuracy and completeness of the fixed assets reported in the financial statements and captured through the revaluation process. Further, management should ensure documentation relating to these reconciliations is readily available. Management should thoroughly review and analyse the balances above, errors should be corrected.	Assets subject to revaluation have been examined and all variances accounted for. This is now resolved. This has highlighted the need for a thorough review of all asset classes with regard to the capturing of asset information, naming and classification. Guidance will be sought, and staff trained on the capitalisation of assets to ensure that sufficient data is captured in the finance system to ensure assets are able to be revalued.	Effective	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Rebecca Palumbo:** Reviewed as part of the 2023/24 audit process and determined to no longer be a finding. Councils next fair value review is due in 2026/27 for roads, drainage, bridges and footpaths. *06/06/2025* **Vanessa Green:** Identified need for review of all asset classes and asset management procedures including capture in asset registers *05/06/2024*	100% 100 / 100 -

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Monitoring of grants income and expenses	Significant	Yes	Without regular monitoring of a grant register, the Shire is exposed to an increased risk of non-compliance with agreements, unrecorded transactions in the general ledger, and undisclosed commitments in the financial statements. In addition current practice may result in non-compliance with AASB 15 or 1058 as no assessment has been made to determine the appropriate recognition of revenue of each grant, being either on receipt or over time. Incorrect revenue recognition may cause inaccuracies in the annual financial statements and the Shire's monthly financial information meaning financial decision making may be ill-informed.	Consequence: Major Likelihood: Unlikely Risk Rating: High	The Shire should review its current practice and implement a standard process to ensure its grant register is appropriately maintained to address the risks noted above. The Shire should retrospectively complete a detailed revenue recognition assessment of its grant revenue streams. This is to conclude if a particular grant revenue stream or transaction arises from an enforceable contract with a customer and has sufficiently specific performance obligations. The assessment will trigger the revenue recognition requirements under AASB 15, or if it falls outside this scope, under AASB 1058, so that revenue is not misstated for the 2023-24 financial year.	Historically an excel workbook has been used for the Grants Register where every Responsible Officer is required to add any new grants and update any other relevant information. Senior Finance Officer would update income and expenditure monthly and email register to all staff each month for review and update. This register has been superseded by the Government Frameworks IPR software which will be implemented in 2024. Progress can be tested during Interim and Final Audits for 2023/24.	Inadequate	Residual Consequence: Major Residual Likelihood: Likely Residual Risk Rating: High	Treat	**Anneke Birleson:** Finance Team to reinstate consolidated register of all grants across the organisation and collect supporting documentation. Cascade register supports tracking of progess and does not meet financial reporting requirements. Further treatment required. *04/03/2026* **Anneke Birleson:** Community and Event funding is being tracked through the register. *24/11/2025*	60% 60 / 100 40% behind
Plant recovery cost base rate and indirect/overhead cost allocation rate	Moderate	Yes	The use of outdated base rate for plant recovery cost and the application of indirect/overhead cost recovery rate increases the risk of the project/fixed assets costs being misstated.	Consequence: Moderate Likelihood: Unlikely Risk Rating: High	The Shire should review the base rate for plant recovery costs and the indirect/overhead cost recovery rate to determine their currency and accuracy.	This work has not been completed but assistance in ensuring a robust process has been sought via the contract with Moore Australia.	Inadequate	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Treat	**Anneke Birleson:** Review of plant recovery costs to be completed as part of 2026/27 budget process. *04/03/2026* **Alina Behan:** Overhead allocation has been reviewed for 2025/26, and minor adjustments made and appeared to be tracking well for 24/25. Plant costings will be reviewed again as part of the 2026/27 budget process. Completion at 50% due to the need to review plant recovery costs. *03/09/2025*	50% 50 / 100 50% behind

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
Works in progress for capital projects	Moderate	No	Incorrect capitalisation could result in asset, depreciation and expense accounts being misstated.	Consequence: Moderate Likelihood: Unlikely Risk Rating: High	The Shire should ensure that only valid items are capitalised and develop a policy and procedure providing guidance on the accounting treatment for costs relating to capital projects.	Noted. The Shire will review this requirement to see whether it is applicable.	Adequate	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Rebecca Palumbo:** Capital Works projects completed. Outstanding projects (3) have external blockages. *19/07/2024* **Rebecca Palumbo:** Capital works projects nearing completion. 90%+ by 30 June *11/06/2024*	100% 100 / 100 -
No asset addition forms	Minor	No	Use of asset addition forms allows the asset team to clearly communicate specific information such as useful lives and date assets were received to the finance team for input into the accounting records.	Consequence: Minor Likelihood: Possible Risk Rating: High	The Shire should implement the use of asset addition forms.	This recommendation is noted, we will look to implement this in 2024.	Effective	Residual Consequence: Minor Residual Likelihood: Unlikely Residual Risk Rating: Low	Accept	**Rebecca Palumbo:** Reviewed as part of the 2023/24 audit process and determined to no longer be a finding. *06/06/2025* **Codey Redmond:** Asset acquisition and disposal forms created and implemented 01/07/2024 for 2024/25 financial year *02/09/2024*	100% 100 / 100 -
Assets with no depreciation	Moderate	Yes	When assets are not assigned a depreciation rate, or when assets are not being depreciated this can lead to an understatement in depreciation expense and an overstatement in the net book value of assets being reported in the financial statements. This can also result in assets not reflecting their accurate future service potential.	Consequence: Minor Likelihood: Possible Risk Rating: High	The Shire should ensure that depreciation rates are assigned for asset additions on acquisition and that depreciation charge is consistently and accurately generated by the asset module. Furthermore, the Shire should review the depreciation rate of all assets to ensure they are aligned with the remaining economic benefits and future service potential of these assets.	Please see comments at Finding 11. Assets subject to revaluation have been examined and all variances accounted for. This is now resolved. This has highlighted the need for a thorough review of all asset classes with regard to the capturing of asset information, naming and classification. Guidance will be sought, and staff trained on the capitalisation of assets to ensure that sufficient data is captured in the finance system to ensure assets are able to be revalued.	Adequate	Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept	**Alina Behan:** Depreciation report will be run as part of the completion of the Annual Financial Report in September 2025, and any assets with no depreciation corrected. *03/09/2025* **Rebecca Palumbo:** Reviewed as part of the 2023/24 audit process and determined to no longer be a finding. *06/06/2025*	100% 100 / 100 -

9.3 REVIEW OF LONG TERM FINANCIAL PLAN

File Number:	**4.9726**
Author:	**Anneke Birleson, Acting Executive Manager Corporate & Community Services**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**28 May 2024 (080524)**
Disclosure of Interest:	**Nil**
Appendices:	**1. 2024-2039 Long Term Financial Plan ⇩**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report seeks the Audit, Risk and Improvement Committee's (the ARIC) consideration and recommendation to Council for approval to conduct a minor formal review of the Shire's Long Term Financial Plan (LTFP) in 2026/27, once other key informing documents are developed, reviewed and adopted.

BACKGROUND

The LTFP is an informing strategic document that forecasts the Shire's revenue, expenditure and financial capacity to support informed decision making and long term financial sustainability. The LTFP directly informs the Corporate Business Plan. There is no legislative requirement to conduct a review however, regular review is recommended.

In the 2023/24 financial year, consultants Moore Australia (Moore) were engaged to prepare an updated LTFP. Moore considered the historical trends of the Shire, as well as undertaking a review of the Shire's informing documents including but not limited to:

- Transport Asset Management Plans
- Workforce Plan
- Strategic Community Plan
- Corporate Business Plan

At its May 2024 Ordinary Meeting Council resolved (080524):

That, with regard to the Draft Long Term Financial Plan 2024-2039, Council:

1. ***Adopts the Draft Long Term Financial Plan 2024–2039, as presented in Appendix 1.***
2. ***Directs the Chief Executive Officer to include the budgeting implications of the Long Term Financial Plan as part of the annual budget process during the term of the Long Term Financial Plan.***
3. ***Notes that further review will be undertaken upon receipt of the Asset Management Plans and Strategic Community Plan major review, and annually thereafter.***
4. ***Authorises the Chief Executive Officer to make any minor formatting and typographical changes to the Long Term Financial Plan prior to publication.***

The 2024-2039 LTFP is presented in Appendix 1.

Assumptions applied when preparing the LTFP included:

- An annual inflation rate of 3.5%
- Aiming for a balanced annual budget
- Increasing York population over the ten (10) year period
- Rate yield increasing at 2% above inflation
- Levels of Service, fees and charges, operational and employee costs will increase in line with inflation.

Consideration was also given to key capital projects such as the pool replacement project.

Based on the Long Term Financial Planning Framework and Guidelines (Department of Local Government, 2011), there should be a high level of accuracy in the forecasts for the first 2 or 3 years, a good level of accuracy for years 4 and 5 and a reasonable level of accuracy for the remaining 5 years of the plan.

Council Policy G17 - Integrated Planning and Reporting (Planning) identifies the LTFP as an important part of Council's Integrated Planning and Reporting Framework. It is to be reviewed prior to the commencement of Annual Budget preparation, with a full formal review being undertaken in line with the review of the Strategic Community Plan (SCP).

In April 2025, Council adopted the Shire of York's inaugural Council Plan which incorporates the currently legislated SCP and Corporate Business Plan (CBP) into one cohesive document.

Officers acknowledge that the LTFP plan was not reviewed immediately following this major review however, the incorporated CBP component was developed with consideration of the adopted 2024-2039 LTFP. The next formal review of the Council Plan will be due in 2029 based on the current four (4) year cycle.

COMMENTS AND DETAILS

A review of the LTFP may be triggered by factors such as the adoption or amendment of the Council Plan, approval of major capital projects, significant changes in grant funding, updates to asset or workforce plans, or changes in the Shire's financial position or external economic environment. Council has previously recognised the importance of reviewing the LTFP following strategic planning decisions to ensure it continues to provide a sound basis for long-term financial sustainability and informed decision-making.

There are a number of informing strategies and documents currently being reviewed and developed that may have an impact on the LTFP, including but not limited to:

- Adoption of a new Youth Strategy
- Adoption of reviewed Age Friendly Strategy
- Desktop review of the CBP component of the Council Plan
- Detailed design and cost estimates for the Swimming Pool and Light Industrial Area projects
- Development of a detailed business case for the viability of an affordable community housing project
- Council direction on planning for the York Bicentenary in 2031
- Minor review of the Workforce Plan
- Any updates to asset management planning

With consideration to the adoption of a Council Plan and the above possible impacts to the LTFP, Officers consulted with Moore as to whether a formal review was beneficial as part of the 2026/27 Annual Budget process. There is a good level of confidence that the LTFP is suitable for the budgeting requirements for 2026/27 and the recommendation was to not undertake a minor review at this time.

Therefore, Officers seek Council's approval to delay the minor review of the LTFP to the 2026/27 financial year, as part of the Annual Budget process for 2027/28. Completing a minor formal review of the LTFP in 2026/27 will provide the required two (2) years of high level accuracy in the LTFP prior to a major review scheduled to be completed in the 2028 to 2029 period.

OPTIONS

The ARIC has the following options:

Option 1: The ARIC could choose to recommend to Council that it accepts the confidence level in the LTFP for the 2026/27 financial year and requests a more detailed review in 2026/27 to inform the 2027/28 Annual Budget.

Option 2: The ARIC could choose to recommend to Council that it does not accept the confidence level in the LTFP for the 2026/27 financial year and requests a formal review be conducted as part of the 2026/27 Annual Budget process and identify which variables must be considered.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Moore Australia

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

The Shire's public finances are sustainable in the short and long-term.

Policy Related

G17 Integrated Planning and Reporting – Planning

Financial

The LTFP is to be regularly reviewed and updated to reflect Council's final decisions in relation to delivery of the Council Plan and other informing strategies.

Legal and Statutory

Section 5.56 of the *Local Government Act 1995* is applicable and states:

"5.56. Planning for the future

(1) A local government is to plan for the future of the district.

(2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district."

Regulation 19DA(3)(c) of the *Local Government (Administration) Regulations 1996* is applicable and states:

"19DA. Corporate business plans, requirements for (Act s. 5.56)

(1) A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.

(2) A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.

(3) A corporate business plan for a district is to —

(a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and

(b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and

(c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.

(4) A local government is to review the current corporate business plan for its district every year.

(5) A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government's strategic community plan.

(6) A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine whether or not to adopt the plan or the modifications.*

**Absolute majority required.*

(7) If a corporate business plan is, or modifications of a corporate business plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan."

Risk Related

Long term financial planning protects the Shire against its key strategic risks specifically Failure/Loss of Infrastructure, Loss of Financial Viability, Reputational Damage and Failure of Legislative Compliance.

Workforce

The preparation of the 2024-2039 LTFP was undertaken by consultants, Moore. A further review is proposed to be undertaken in the 2026/27 financial year and is likely to be managed by the existing workforce with support and advice from a suitably qualified and experienced consultant.

VOTING REQUIREMENTS

Absolute Majority: No

COMMITTEE RECOMMENDATION

Moved: Cr Denese Smythe Seconded: Deputy Presiding Member Sonia McKeiver

That, with regard to Review of Long Term Financial Plan, the Audit, Risk and Improvement Committee recommends to Council that it:

1. **Accepts the confidence level in the 2024-2039 Long Term Financial Plan in relation to the development of the 2026/27 Annual Budget.**
2. **Requests the Chief Executive Officer to undertake a minor review of the Long Term Financial Plan in the 2026/27 financial year to inform the 2027/28 Annual Budget.**

In Favour: Shona Zulsdorf, Sonia McKeiver, Cr Chris Gibbs, Cr Denese Smythe and Cr Kevin Trent

Against: Nil

CARRIED 5/0

SHIRE OF York

Long Term Financial Plan

2024-2039

Contents

1.0 FOREWORD	3
2.0 BACKGROUND	4
3.0 KEY INFORMATION	5
4.0 EXECUTIVE SUMMARY	6
5.0 LONG TERM FINANCIAL PLANNING OVERVIEW	7
6.0 SCENARIO MODELLING	10
7.0 STRATEGIC PLANNING AND POLICIES	11
8.0 RISK MANAGEMENT	12
9.0 ASSUMPTIONS, RISKS, UNCERTAINTIES AND SENSITIVITY	13
10.0 MONITORING AND PERFORMANCE	19
APPENDIX A1 FORECAST FINANCIAL STATEMENTS	20
APPENDIX A2 FORECAST STATEMENT OF COMPREHENSIVE INCOME 2024 – 2039	21
APPENDIX A3 FORECAST STATEMENT OF FINANCIAL POSITION 2024 – 2039	22
APPENDIX A4 FORECAST STATEMENT OF CHANGES IN EQUITY 2024 – 2039	23
APPENDIX A5 FORECAST STATEMENT OF CASHFLOWS 2024 – 2039	24
APPENDIX A6 FORECAST STATEMENT OF FINANCIAL ACTIVITY 2024 – 2039	25
APPENDIX A7 FORECAST STATEMENT OF NET CURRENT ASSET COMPOSITION 2024 – 2039	26
APPENDIX A8 FORECAST STATEMENT OF FIXED ASSET MOVEMENTS 2024 – 2039	27
APPENDIX A9 FORECAST STATEMENT OF CAPITAL FUNDING 2024 – 2039	28
APPENDIX A10 FORECAST RATIOS 2024 – 2039	29
APPENDIX A11 FORECAST SIGNIFICANT ACCOUNTING POLICIES	30
OTHER MATTERS	34

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1.0 Foreword

We are pleased to present the Shire of York Long Term Financial Plan 2024 – 2039.

This Plan is part of the shire's ongoing commitment to an integrated approach to planning for the district's future. Despite the current uncertain times globally, the Plan provides the Council and the community with a picture of the shire's long term financial management. The Plan has been developed to assist the shire meet its strategic outcomes and objectives, both during and beyond current global uncertainties and other considerations which may impact the community.

The shire will encounter many challenges and opportunities over the next 15 years. Changes in population levels and demographics bring with them changing community needs and expectations. The Council will require a clear understanding of its capacity to meet these service expectations as it maintains a strong focus on sound financial management.

Council welcomes community participation in the planning process as we continue to follow the strategic direction for a promising future for our district. We invite members of the community to contact a councillor or senior council staff member if they have any questions.

The Shire of York's Long Term Financial Plan is an important planning tool as we strive to achieve the strategies set out in the Shire of York Strategic Community Plan 2020-2030.

This Plan will be used with the Corporate Business Plan to drive the shire in achieving its vision of "diverse heritage, vibrant community, prosperous future".

The shire has devoted significant resources to improving its strategic planning and implementation. This work continues as we constantly seek to improve systems and service delivery.

Kevin Trent — President

Chris Linnell — Chief Executive Officer

MOORE Moore Australia (WA) Pty Ltd

2.0 Background

2.1 York

The Shire of York covers an area of 2,010 square kilometres in the Wheatbelt region of Western Australia and has some of the largest pastoral leases and cattle stations in Australia. The main centres of population are the towns of York, Gwambygine, Mount Hardy, Greenhills and Kauring. The shire is home to the remote aboriginal communities of Bindi Bindi, Wakathuni, Bellary, Youngaleena and Ngurawaana.

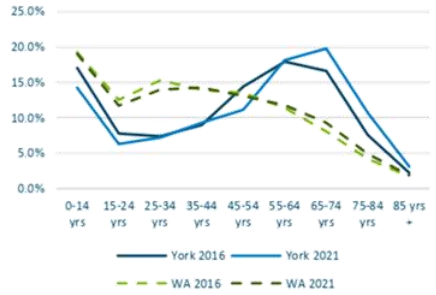
2.2 People

The following statistics reflect the shire's population in comparison to the population of the state of Western Australia.

The shire had an estimate resident population of 3,459 people (Australian Bureau of Statistics Census, 2021) on the night of the 2021 census.

Population	2016		2021
York	3,606	⬇	3,459
WA	2.47m	⬆	2.66m

This chart reflects the percentage of the estimated resident population within each age grouping for the Shire of York (blue lines) and Western Australia (green dotted lines) on the night of the 2016 and 2021 census.



In comparison to the Western Australia demographic, the shire has a lower proportion of residents in the under 54 age ranges. The proportion of people aged over 54 years is higher than the State average.

It should be noted the Shire also experiences a significant influx of tourists at certain times of the year.

MOORE Moore Australia (WA) Pty Ltd

3.0 Key Information

Vision / Strategic Objectives	Assumptions	Statistics[1] [2]
Diverse heritage, vibrant community, prosperous future.	3.5% Inflation Rate	7 Council Members[1]
The Place to Be: To be a close-knit community, full of life, in a welcoming and accessible place for all	Increasing Population	55 Employees[1]
Driving the York Economy Forward: To have a vibrant, diverse and prosperous local economy which creates local jobs, business opportunities and a positive image for the Shire	Increasing Levels of Service	2,737 Electors[1]
A Leader in Sustainable Environment: To be a place which is renowned for the quality of its natural environment, the astounding beauty of the landscape, and the care taken by the community	Stable Operations	2,000 Dwellings[1]
Built for Lifestyle and Resilience: To have a built environment which supports community, economy and the environment, respects the past and creates a resilient future	Balanced Annual Budget	97km Distance from Perth[1]
	5.50% Rates	2,010km² Area[2]
Strong Leadership and Governance: To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together	3.5% 2026/27 → Fees and Charges	3,606 Population[2]
	6% Employee Costs	[1]WALGA Online Local Government Directory 2022/23, Shire of York [2]Australian Bureau of Statistics 2021 Census of Population and Housing, York (LGA59370)

4.0 Executive Summary

The following information provides a brief summary of the Long Term Financial Plan 2024 – 2039, this should be read in conjunction with the underlying assumptions detailed in this Plan.

4.1 Planning for a Progressive and Stable Future

The Shire of York is planning for a positive future with strong growth in the district. The shire seeks to where possible, improve service levels into the future while ensuring a healthy financial position.

Long term maintenance and renewal of the shire's infrastructure remains a significant challenge and requires external funding to ensure the economic and social benefits of the shire's infrastructure to the broader region and Western Australia are not impacted.

4.2 Significant Issues

The continued provision of community infrastructure remains one of the key priorities and major expenditure items for the shire.

Road maintenance and renewal remain a high priority for the shire due to the strategic economic benefit the road network provides to the district and broader region. Associated with the road network is the maintenance and renewal of drainage infrastructure.

Adequate maintenance, renewal and upgrading of the road network remains highly dependent on the receipt of external grants and contributions.

Rate revenue is forecast to increase at 5.5% (CPI 3.5%+2%) for the remainder of the Plan. These increases are to assist in the long term financial stability of the shire and to increase the level of services to the community. These increases will be reviewed annually when setting future budgets.

4.3 Forecast Capital Projects

A capital works program has been planned over the term of the Plan with a mixture of new, upgrade and assets renewals aimed at ensuring the continued provision of high quality community infrastructure to residents of the shire.

The capital works program has been developed in response to the strategic priorities identified in the Strategic Community Plan. Funding for these projects has been sourced through general revenue, utilsing reserves and external grants and contributions. External funding is required to undertake these works.

The table on the following page shows the capital works currently planned over the period of this Plan.

4.3.1 Forecast Capital Projects by Asset Class

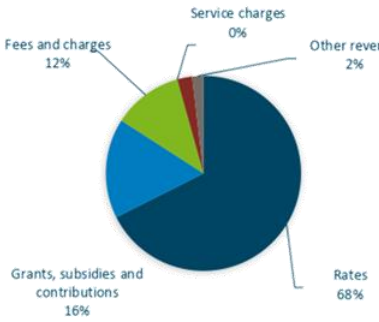
Project by Asset Class	2024 – 2039 Amount ($)
Plant and Equipment	
Plant Replacement Program	6,000,000
Roads	
Road Renewals	15,304,964
Buildings	
Swimming Pool	2,500,000

5.0 Long Term Financial Planning Overview

5.1 Forecast Revenue

Rates are expected to generate $8.1 m in 2024/25 before increasing at 5.5% per annum to $15.5m in 2038/39 and comprise 68% of operating revenue over the term of the Plan. The shire is reliant on receiving more than $43.1m over the next 15 years in untied operating grants, subsidies and contributions to maintain the current level of operations and services. Non operating grants are expected to remain relatively stable for road renewal with significant additional grants required as council seeks to increase the level of service of community infrastructure.

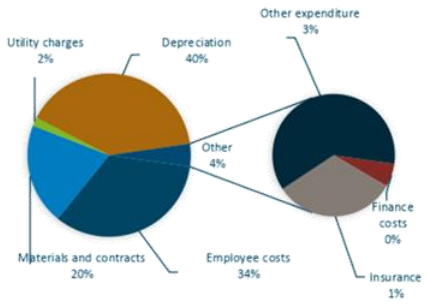
5.1.1 Revenue Composition Year 1 to 15



5.2 Forecast Expenditure

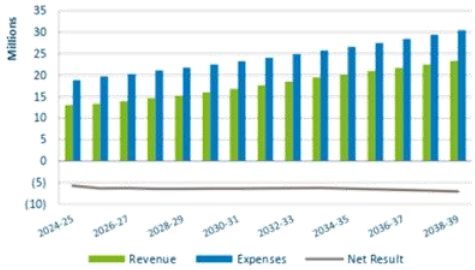
Expenditure for operating activities is forecast to increase in line with inflation with the exception of depreciation expense which is impacted by the addition of assets over the term of the Plan.

5.2.1 Expenditure Composition Year 1 to 15



5.3 Net Result

The chart below reflects in the green columns, increasing revenue over the life of the Plan as the Shire seeks to improve its financial position and match the increasing forecast expenditure reflected in the blue columns. The light green line reflecting the negative net result for the life of the plan.



The negative net result over the long term indicates net asset values will decrease faster as depreciation expenses erode asset values. This indicates a decrease in the level of service provision to the community from assets. Improved asset funding is required to address this decrease in service level. Changes to expected useful life of assets as they are better understood may impact the net result.

5.3.1 Depreciation Expense

Ideally, the average asset renewal should be in line with depreciation expense over the long term, to ensure the value of assets is maintained. Given a number of assets have a life exceeding the term of the plan asset renewal and depreciation are not expected to align exactly.

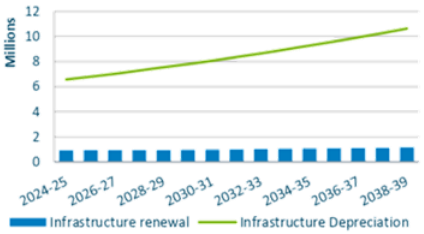
Where the planned asset renewals are higher than depreciation, the written down value of these assets will increase over time as depreciation erodes the value of the assets at a lower rate than they are renewed. Revaluation of assets in line with inflation may mask a real decrease in value where planned asset renewals are lower than depreciation.

Depreciation expense increases throughout the Plan from $7.6m in year 1 to $12.2m in year 15 as assets are revalued and renewed.

5.0 Long Term Financial Planning Overview (Continued)

5.3.2 Infrastructure Depreciation Expense -V- Asset Renewal Expenditure

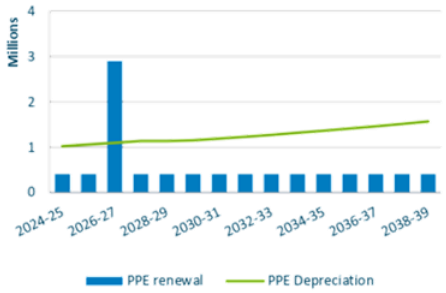
Depreciation of infrastructure over the 15 years is $126.8m, shown by the green line in the chart below. The planned level of infrastructure asset renewal expenditure at $15.3m (reflected by the blue columns) is over the term of the Plan below the level of depreciation.



Further review of asset useful lives for infrastructure assets in future may be required as changes occur in the construction techniques of road pavements occur and traffic loads vary.

5.3.3 Property, Plant and Equipment Depreciation Expense -V- Asset Renewal Expenditure

Planned property, plant and equipment asset renewals of $8.5m (reflected by the blue columns) over the 15 years is less than the depreciation expense of $19.3m (reflected by the greeen line) over the same period as shown in the chart below.



Further improvements in asset management data and the estimation of depreciation expense along with the future renewal of long lived assets may result in a closer alignment between asset renewals and depreciation expense.

5.4 Maintenance Expenditure

The current maintenance expenditure allocated in the annual operating budget is expected to continue at current levels, with inflationary increases occurring each year.

5.5 Forecast Borrowings and Cash Reserves

In general, the finances of the shire are expected to remain stable over the long term. Reserves will be utilised to fund asset renewals initiallly resulting in the decrease in reserve levels before increasing as the shire saves for major forecast future asset renewals and in line with the priorities identified in the Strategic Community Plan, as shown in the chart below.



A new borrowing is planned for 2026/27 of $2.2m to fund the refurbishment of the swimming pool. Borrowings are reduced to nil by 30 June 2036, this is part of the shire's strategy to allow flexibility to respond to sudden or unexpected expenditure requirements. This strategy also provides scope to leverage off future grant funding opportunities when, and if, they become available. The strategy also includes the use of reserve accounts to save for significant future asset renewal spikes.

5.0 Long Term Financial Planning Overview (Continued)

5.6 Forecast Operating Ratios 2024 – 2039

Monitoring the shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios. The green line reflects the Department of Local Government, Sport and Cultural Industries' (the Department) minimum target level of the ratio.

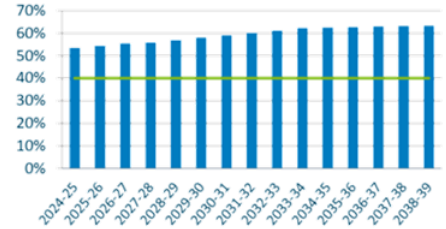
5.6.1 Current Ratio



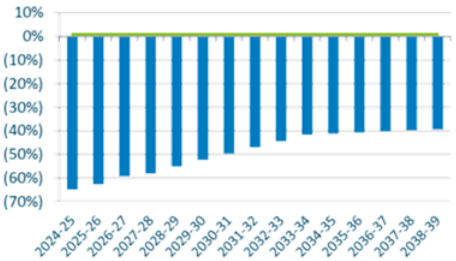
As expected for a shire with a forecast balanced funding surplus position and current borrowing liabilities, the ratio is less than 1.0. The ratio increase as current loan liabilities are reduced in the outer years of the Plan. The trend is not considered to indicate a threat to the shire's long term financial position.

5.6.2 Own Source Revenue Coverage Ratio

The ratio stays well above the target indicating the shire independence from reliance on grants and contributions for operations.

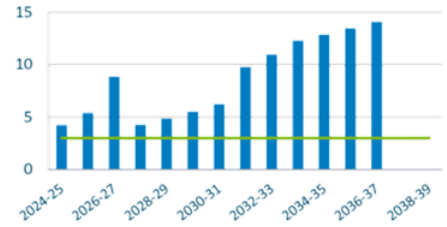


5.6.3 Operating Surplus Ratio



The ratio reflects the shire is addressing its significant operating deficit over the plan, and is unable to fund depreciation. This is common for regional local governments due to their limited revenue capacity. The ratio improves where rates increases exceed inflation whilst cost increases are maintained in line with inflation.

5.6.4 Debt Service Cover Ratio



The ratio reflects how the shire will utilises borrowings to fund capital works in year 4. The ratio reflects the Shire has the capacity to borrow even after taking up the forecast borrowings.

An explanation of all ratios is provided at Section 10.

6.0 Scenario Modelling

6.1 Scenario Modelling

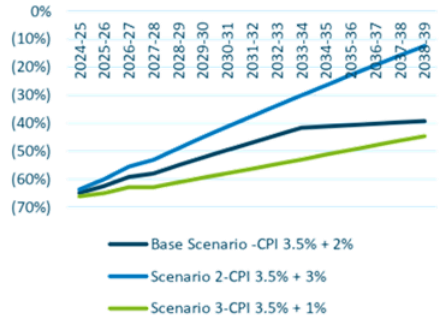
Scenarios were developed to test the financial impact of increased levels of operating funding from rates. To ascertain the effect of increased funding levels, modelling of various scenarios was undertaken. To ascertain the effect of reduced funding levels, modelling of various scenarios was undertaken.

A base scenario was developed with a rates yield of 2.0% above inflation for the first 10 years of the Plan. Two alternative scenarios were also developed from this base as shown in the table below. All other assumptions remained the same across the three scenarios.

Scenario	Rates increase above CPI (3.5%)
Base Scenario	2.0%
Scenario 2	3.0%
Scenario 3	1.0%

The base scenario was selected as the most appropriate and has been used for the Plan. The base scenario includes levels of rate revenue and fees and charges to ensure the current levels of operational services are maintained.

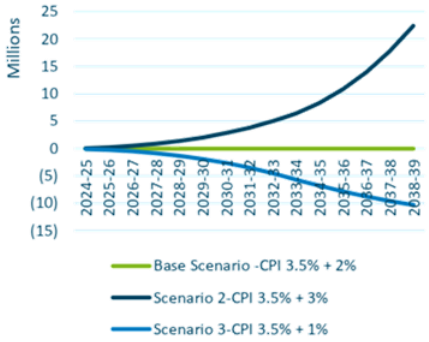
6.1.1 Scenario Comparison – Operating Surplus Ratio



The chart above shows the impact of the same change in total rates yield on the shire's Operating Surplus Ratio (other assumptions remaining the same) The base scenario was selected as it maintains existing operational service levels.

The chart below reflects the impact of a change in total rates yield on the estimated surplus (deficit) at June 30 from the base scenario (other assumptions remaining the same).

6.1.2 Estimated Surplus (Deficit) June 30 Carried Forward



The cumulative impact of the changes in rates along with fees and charges results in the surplus (deficit) shown in the table below.

Estimated Surplus/(Deficit)		
Base Scenario	Scenario 2 CPI 3.5% $	Scenario 3 CPI 3.5%+ 2.5% $
0	76,408	(76,409)
0	240,304	(236,967)
0	503,874	(489,790)
0	880,497	(843,708)
0	1,384,854	(1,308,204)
0	2,033,035	(1,893,461)
0	2,842,658	(2,610,405)
0	3,832,992	(3,470,757)
0	5,025,103	(4,487,082)
0	6,441,988	(5,672,849)
0	8,369,776	(6,781,455)
0	10,865,851	(7,804,859)
0	13,992,411	(8,734,499)
0	17,816,824	(9,561,262)
0	22,412,011	(10,275,454)

7.0 Strategic Planning and Policies

7.1 Linkage with Other Plans

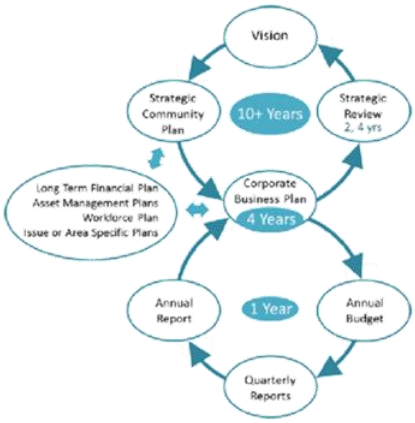
The Long Term Financial Plan is one component of a number of integrated strategic planning practices the shire has developed. The Long Term Financial Plan considers, and influences, asset management and workforce planning along with other key strategic plans. This Long Term Financial Plan has been prepared to achieve compliance with the *Local Government (Administration) Regulations 1996*.

Development of the Plan has also been influenced by the Department's Integrated Planning Framework and Guidelines.

7.2 Strategic Documents Linkage

This Plan includes, and influences, other strategic planning activities as a mechanism to action the strategies contained in the shire's Strategic Community Plan, as illustrated in the diagram below.

7.2.1 Diagram: Integrated Planning and Reporting Cycle[1]



7.3 Strategic Community Plan

The Strategic Community Plan has been prepared to cover a minimum period of 10 years and set out the community's vision, aspirations and objectives for the Shire. To achieve the vision, a series of priorities, objectives and strategies were developed. Many strategies may be required to achieve a single objective and many objectives needed to achieve a single priority.

Individual strategies all require actions involving extra human, physical and financial resources. Achieving the shire's strategic priorities requires careful operational planning and prioritisation. This planning process is formalised as a Corporate Business Plan which operates on a rolling four-year basis.

7.4 Corporate Business Plan

The Corporate Business Plan contains details of the actions and resources (human, asset and financial) to achieve each strategy and acts as an organisational guide for the Council and management.

The financial capacity and asset management practices to support the Corporate Business Plan are set out in the Long Term Financial Plan for the period. This planning provides an assurance the actions contained in the Corporate Business Plan can be adequately resourced over the next four years and highlights the long term consequences of the application of resources to undertake various projects.

7.5 Other Strategic Plans

The Asset Management Plan, Workforce Plan and other strategic plans integrate with the Long Term Financial Plan through the workforce requirement for assets and financial resources along with the requirements for a workforce to manage the shire's assets and financial resources. As far as possible, these requirements are met in the Plan.

[1] Department of Local Government, Sport and Cultural Industries, Integrated Planning and Reporting: Framework and Guidelines, September 2016

8.0 Risk Management

8.1 Risk Management

The shire provides a diverse range of services and facilities to the general public which exposes it to risks. As part of the implementation of Integrated Planning and Reporting, the shire intends to formalise its risk based management practices to improve the management of identified risks.

The shire has a practice of conducting a regular review of insurance levels of assets by the Chief Executive Officer to ensure the level is adequate. The shire's insurer is LGIS.

The Financial Management Regulations require the investment of surplus funds (including cash reserves) to be in term deposits held by authorised deposit taking institutions or Treasury bonds.

The shire seeks to engage experienced and qualified personnel in areas of high risk and provides them with appropriate ongoing training and equipment to ensure they are able to undertake their roles with minimal risk to the community and the shire.

8.2 Certainty of Assumptions

Included in the Plan is a detailed analysis of the assumptions used as part of the planning process and the level of risk associated with each assumption.

The impact of the assumptions applied to issues identified as carrying a high risk have been separately disclosed, as has the sensitivity of movements in these assumptions on the financial forecasts set out in this Plan.

8.3 Sensitivity Analysis

Where an assessment has been made that a high level of uncertainty applies to the assumptions, sensitivity analysis has been used to help quantify the potential financial impact of a change in the assumption.

Assumptions with a high level of uncertainty and a higher dollar value present the greatest risk that a movement will result in unexpected and detrimental consequences. The details of this analysis are shown adjacent to each assumption on the following pages.

9.0 Assumptions, Risks, Uncertainties and Sensitivity

9.1 Revenue – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
District Growth in Population: The number of residents in the shire is expected to remain at current levels.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Rates Level Increase: Annual rates revenue has been based on an increase in the total rate yield of 5.5% (CPI 3.5% + 2%).	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Grants, Subsidies and Contributions: Increases in line with inflation forecast.	Medium	Not assessed as high financial risk.	High	Not assessed as high level of uncertainty.
Capital Grants, Subsidies and Contributions: Remain in line with funding requirements identified for various capital works.	High	The forecast capital works program is highly dependent on external grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately impact on service levels.	High	± $61,533 to the value of capital grants, subsidies and contributions per 1% movement in the value over the life of the Plan.
Fees and Charges: Increases at 1% above forecast inflation of 3.5%.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Interest Earnings: Interest earning of an average rate of 3.5% per annum.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Revenue: Increases in line with inflation.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Profit on Asset Disposal: Profit on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate no profit on asset disposals has been included.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.2 Expenditure – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Employee Costs: Increased annually by forecast inflation.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Materials and Contracts: Increased annually by forecast inflation.	High	The road preservation program and general operations of the shire are dependent on levels of Federal Financial Assistance Grants. Changes in the levels of these grants would impact directly on the shire's ability to meet projected service levels.	High	± $730,594 to the value of materials and contracts per 1% movement in the value over the life of the Plan. A high level of uncertainty exists in relation to costs due to the impacts of the mining sector and the current global economic uncertainty.
Depreciation: Depreciation has been calculated using an average depreciation rate based on the estimated useful lives on individual assets.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.
Insurance: Increased at 3.5% in line with forecast inflation for term of the Plan.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Other Expenditure: Base year increased in line with inflation.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Loss on Asset Disposal: A loss on asset disposal results from a misallocation of depreciation over the life of the asset. As the level of depreciation is considered appropriate in the Plan no loss on asset disposals has been included in the Plan.	Low	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.3 Assets – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Revaluations: In line with annual inflation.	Low	The revaluation of assets may result in changes in asset ratio analysis and depreciations leading to a change in the net result. The revaluation of assets will have no impact on cashflows.	High	±$651,867 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±$984,736 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.
Impairment of Assets: No impairment of assets has been assumed over the life of the Plan. Impairment of assets usually occurs due to unplanned or unforeseen events such as natural disasters.	High	A widespread major impairment event may result in a requirement for high levels of expenditure to maintain service levels.	Medium	Unable to be quantified.
Infrastructure Assets: Expenditure has been based on historical levels escalated by inflation.	High	The capital works program is highly dependent on Government grants and contributions. Changes in these levels would impact directly on the amount spent on capital projects and ultimately on service levels.	High	±$61,533 to the value of infrastructure assets per 1% movement in the capital grants received over the life of the Plan.
Property, Plant and Equipment: Building expenditure is in accordance with the Corporate Business Plan, and plant expenditure is based on the Plant Replacement Program.	Medium	Not assessed as high financial risk as the frequency of capital grants for buildings is not as pervasive as roadwork's and plant and equipment replacement is not influenced by external grant funds.	Medium	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.4 Liabilities – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Borrowings: New borrowings to be considered for capital works where required.	High	If the shire is not able to secure borrowings in the future, the likely impact will be the cancellation or postponement of related asset acquisitions leading to a reduction in service levels over the short to medium term.	Low	Not assessed as high level of uncertainty.
Employee Entitlements: It has been assumed the shire will be in a position to meet its obligations in relation to employee entitlements.	Medium	Not assessed as high financial risk.	Low	Not assessed as high level of uncertainty.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.5 Equity Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Reserve accounts: It has been assumed the shire will invest cash reserves in term deposits with banking institutions and these funds will be available for use during the term of the Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
Revaluation Surplus: Increasing in line with inflation based revaluation.	Low	The revaluation of assets to their fair value may result in changes in asset ratio analysis and depreciation leading to a change in the net result. The revaluations of assets will have no impact on Cashflows.	High	±$651,867 to the value of property, plant and equipment per 1% movement in the value over the life of the Plan. ±$984,736 to the value of infrastructure assets per 1% movement in the value over the life of the Plan.

9.0 Assumptions, Risks, Uncertainties and Sensitivity (Continued)

9.6 Other – Assumptions, Risks, Uncertainties and Sensitivity

Disclosure/Assumption	Assessed Financial Risk	Impact of High Financial Risk Assumptions	Level of Uncertainty	Financial Impact and Sensitivity for Assumption with High Level of Uncertainty/Risk
Ownership of Strategic Assets: The shire has not planned for the ownership of any strategic assets to be transferred to another party over the term of the Plan.	High	Any significant changes to the ownership of strategic assets would require an amendment to this Plan and, depending on the circumstance, be subject to community consultation.	Low	Not assessed as high level of uncertainty.
Inflators: Forecast inflation at 3.5% per annum.	Medium	Not assessed as high financial risk.	High	± $2,608,228 to operating revenue per 1% movement in the inflators over the life of the Plan. ± $3,638,947 to operating expenditure per 1% movement in the inflators over the life of the Plan.
Commercial Activities: The **shire** has no plans to undertake a significant commercial activity during the period the of the Plan.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for State: The economic forecast for the State is closely linked to the success of the mining industry. Demands for minerals is forecast to remain stable in the short term with a corresponding stability of the state economy.	Medium	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.
General Economic Forecasts for Region: The region's economy is heavily dependent on farming and tourism. This remains the assumption for the term of this Plan.	Low	Not assessed as high financial risk.	Medium	Not assessed as high level of uncertainty.

10.0 Monitoring and Performance

10.1 Monitoring

The Plan will be the subject of a desktop review each year to consider changing circumstances, with a full revision scheduled every two years in line with the review of the Strategic Community Plan.

Monitoring the shire's financial rigidity and financial position along with its asset management performance is undertaken by preparing and monitoring various statutory ratios.

10.2 Ratio Targets

A series of performance indicators, in the form of financial ratios set out in the table below, have been used to assess the financial performance of the shire.

To maintain comparability across the industry, these ratios and their respective target ranges, have been derived from the Department's Long Term Financial Planning guidelines and *Regulation 50 of Local Government (Financial Management) Regulation 1996*.

The Department's Advisory Standard also provides target levels for each of the ratios.

Ratio	Calculation	Indication	Minimum target
Current Ratio	current assets minus restricted assets current liabilities minus liabilities associated with restricted assets minus current liabilities associated with long term borrowings	A measure of the shire's immediate liquidity and the capacity to meet short term financial obligations from unrestricted current assets.	1.0
Operating Surplus Ratio	operating revenue minus operating expense own source operating revenue	A measure of the extent to which own source revenues raised cover operational expenses.	1%
Own Source Revenue Coverage Ratio	own source operating revenue operating expense	A measure of the extent of the shire's ability to cover costs using only discretionary revenue.	40%
Debt Service Coverage Ratio	Annual operating surplus before interest and depreciation principal and interest	A measure of the extent of the shire's capacity to generate sufficient cash to cover debt payments.	3

Appendix A1 Forecast Financial Statements

Financial Statements

The following forecast financial statements have been prepared and are included at the end of the Plan.

These forecast statements have been prepared within a framework which accords with the Australian Accounting Standards.

The statements have been prepared based on a number of forecasts and estimates, and readers should ensure they have read and understood the reliance section under Other Matters at the end of the document.

Statements of Comprehensive Income

Often referred to as the operating statement, it shows the revenues and expenses over the periods classified to disclose a net result.

Statement of Financial Position

More commonly referred to as the Balance Sheet, this statement discloses the forecast changes in the balance of assets and liability accounts over the periods.

Statement of Changes in Equity

This statement discloses the changes in equity over the forecast period. It shows the impact of operations on net assets and the movement in cash backed and revaluation reserves.

Statement of Cashflows

Represents the forecast cash inflows and outflows and discloses the changes to the balance of cash over the period.

Statement of Financial Activity

A statement combining operating and capital revenues and expenses and discloses the opening and closing net current forecast surplus (deficit) funding position for each year.

Statement of Net Current Asset Composition

A statement showing how the closing estimated surplus/deficit has been calculated.

Statement of Fixed Asset Movements

A summary of the impact of the Plan on the value of fixed assets over the period. It discloses the movements in the net value of property, plant, and equipment and infrastructure.

Statement of Capital Funding

A summary of the capital expenditure by asset class and the source of funding for each class.

Forecast Ratios

The forecast ratios required by the regulations and discussed earlier under monitoring and performance.

Nature or Type

A number of statements in the Plan are disclosed using nature or type descriptors of revenue and expenditure (for example Rates and Employee Costs). This classification is in accordance with Schedule 1 of the *Local Government (Financial Management) Regulation 1996.*

Refer to Appendix A11– Forecast Significant Accounting Policies and Compilation Report

Appendix A2 Forecast Statement of Comprehensive Income 2024 – 2039

	2020-21	2021-22	2022-23	Base	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Revenues																			
Rates	5,956,375	6,325,773	7,023,831	7,640,862	8,061,110	8,504,471	8,972,216	9,465,688	9,986,300	10,535,547	11,115,002	11,726,327	12,371,274	13,051,694	13,508,504	13,981,302	14,470,648	14,977,121	15,501,320
Grants, subsidies and contributions	1,785,935	2,215,977	2,744,386	386,388	2,235,488	2,313,729	2,394,709	2,478,524	2,565,271	2,655,056	2,747,983	2,844,163	2,943,708	3,046,738	3,153,374	3,263,741	3,377,973	3,496,202	3,618,568
Fees and charges	1,490,543	1,359,160	1,209,024	1,266,389	1,471,717	1,623,226	1,680,038	1,738,839	1,799,701	1,862,688	1,927,887	1,995,358	2,065,190	2,137,468	2,212,278	2,289,704	2,369,843	2,452,788	2,538,634
Interest revenue	74,620	113,650	145,704	225,034	273,232	281,103	281,447	283,319	292,149	307,227	329,061	358,316	398,660	447,976	507,099	570,390	638,037	710,257	794,822
Other revenue	216,732	269,506	298,985	241,397	249,847	258,587	267,633	276,996	286,691	296,722	307,109	317,856	328,979	340,490	352,406	364,738	377,505	390,717	404,387
	9,524,205	10,284,066	11,421,930	9,760,070	12,291,394	12,981,116	13,596,043	14,243,366	14,930,112	15,657,240	16,427,042	17,242,020	18,107,811	19,024,366	19,733,661	20,469,875	21,234,006	22,027,085	22,857,731
Expenses																			
Employee costs	(3,886,004)	(4,170,020)	(5,089,533)	(5,859,408)	(6,127,481)	(6,489,245)	(6,797,371)	(7,035,275)	(7,281,502)	(7,536,354)	(7,800,126)	(8,073,134)	(8,355,700)	(8,648,148)	(8,950,832)	(9,264,115)	(9,588,355)	(9,923,947)	(10,271,281)
Materials and contracts	(2,315,304)	(2,860,095)	(3,639,801)	(4,503,124)	(3,901,181)	(4,077,718)	(4,039,024)	(4,180,386)	(4,326,691)	(4,478,127)	(4,634,852)	(4,797,078)	(4,964,968)	(5,138,737)	(5,318,584)	(5,504,717)	(5,697,391)	(5,896,787)	(6,103,180)
Utility charges	(387,264)	(371,987)	(331,142)	(307,167)	(317,918)	(329,042)	(340,559)	(352,481)	(364,816)	(377,587)	(390,801)	(404,481)	(418,639)	(433,290)	(448,455)	(464,151)	(480,393)	(497,208)	(514,611)
Depreciation	(2,865,589)	(2,953,967)	(7,259,299)	(7,259,298)	(7,621,350)	(7,887,112)	(8,162,179)	(8,446,876)	(8,704,969)	(8,981,968)	(9,295,357)	(9,619,711)	(9,955,419)	(10,302,877)	(10,662,494)	(11,034,700)	(11,419,935)	(11,818,649)	(12,231,319)
Finance costs	(92,628)	(81,215)	(72,600)	(62,706)	(52,290)	(41,311)	(31,575)	(164,873)	(148,175)	(130,385)	(111,437)	(93,106)	(79,266)	(64,511)	(48,783)	(32,015)	(14,139)	0	0
Insurance	(286,049)	(289,869)	(241,996)	(265,246)	(274,531)	(284,140)	(294,087)	(304,379)	(315,030)	(326,054)	(337,467)	(349,281)	(361,505)	(374,156)	(387,249)	(400,803)	(414,830)	(429,354)	(444,386)
Other expenditure	(637,111)	(684,864)	(345,319)	(811,729)	(523,638)	(541,965)	(560,932)	(580,568)	(600,886)	(621,921)	(643,685)	(666,214)	(689,532)	(713,667)	(738,643)	(764,495)	(791,255)	(818,948)	(847,612)
	(10,469,949)	(11,412,017)	(16,979,690)	(19,068,678)	(18,818,389)	(19,650,533)	(20,225,727)	(21,064,838)	(21,742,069)	(22,452,396)	(23,213,725)	(24,003,005)	(24,825,029)	(25,675,386)	(26,555,040)	(27,464,996)	(28,406,298)	(29,384,893)	(30,412,389)
	(945,744)	(1,127,951)	(5,557,760)	(9,308,608)	(6,526,995)	(6,669,417)	(6,629,684)	(6,821,472)	(6,811,957)	(6,795,156)	(6,786,683)	(6,760,985)	(6,717,218)	(6,651,020)	(6,821,379)	(6,995,121)	(7,172,292)	(7,357,808)	(7,554,658)
Capital grants, subsidies and contributions	684,728	920,662	778,912	3,996,335	772,538	323,345	324,153	333,333	334,800	346,518	358,646	371,199	384,191	397,637	411,555	425,959	440,868	456,299	472,269
Fair value adjustments to financial assets at fair value through profit or loss	2,586	0	7,683	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Profit on asset disposals	5,702	11,260	52,067	6,400	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Loss on asset disposal	(13,466)	(74,538)	(34,285)	(255,898)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
NET RESULT	(266,194)	(270,567)	(4,753,383)	(5,561,771)	(5,754,457)	(6,346,072)	(6,305,531)	(6,488,139)	(6,477,157)	(6,448,638)	(6,428,037)	(6,389,786)	(6,333,027)	(6,253,383)	(6,409,824)	(6,569,162)	(6,731,424)	(6,901,509)	(7,082,389)
Other comprehensive income	0	42,466,560	21,241,434	0	6,417,516	6,423,089	6,507,100	6,497,403	6,477,481	6,448,442	6,409,330	6,358,539	6,295,301	6,218,804	6,128,199	6,022,592	5,901,046	5,762,575	5,606,139
TOTAL COMPREHENSIVE INCOME	(266,194)	42,195,993	16,488,051	(5,561,771)	663,059	77,017	201,569	9,264	324	(196)	(18,707)	(31,247)	(37,726)	(34,579)	(281,625)	(546,570)	(830,378)	(1,138,934)	(1,476,250)

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Appendix A3 Forecast Statement of Financial Position 2024 – 2039

	2021	2022	2023	Base	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37	30 June 38	30 June 39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
CURRENT ASSETS																			
Unrestricted cash and cash equivalents	3,404,625	4,404,679	4,654,421	33,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997
Restricted cash and cash equivalent	3,614,053	3,598,803	2,585,273	2,895,230	3,240,092	3,253,837	3,328,854	3,681,901	4,285,126	5,158,504	6,328,729	7,942,335	9,915,080	12,280,002	14,811,495	17,517,481	20,406,203	23,788,895	27,379,421
Trade and other receivables	943,258	1,184,159	1,427,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481
Inventories	34,901	34,223	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329
TOTAL CURRENT ASSETS	7,996,837	9,221,864	8,713,504	4,133,037	4,447,899	4,461,644	4,536,661	4,889,708	5,492,933	6,366,311	7,536,536	9,150,142	11,122,887	13,487,809	16,019,302	18,725,288	21,614,010	24,996,702	28,587,228
NON-CURRENT ASSETS																			
Financial assets	73,807	73,807	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490	81,490
Other receivables	124,589	139,411	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893	117,893
Property plant and equipment	33,264,885	32,902,090	51,187,355	50,531,143	51,297,249	52,055,424	55,391,638	56,219,827	57,074,935	57,947,927	58,812,279	59,666,284	60,508,125	61,335,867	62,147,461	62,940,727	63,713,351	64,462,885	65,186,731
Infrastructure	104,247,781	145,324,062	143,467,747	141,995,635	141,359,502	140,472,321	139,317,257	137,889,595	136,159,199	134,122,458	131,760,048	129,051,669	125,975,996	122,510,637	118,632,080	114,315,645	109,535,434	104,264,274	98,473,652
TOTAL NON-CURRENT ASSETS	137,711,062	178,439,370	194,854,485	192,726,161	192,856,134	192,727,128	194,908,278	194,308,805	193,433,517	192,269,768	190,771,710	188,917,336	186,683,504	184,045,887	180,978,924	177,455,755	173,448,168	168,926,542	163,859,766
TOTAL ASSETS	145,707,899	187,661,234	203,567,989	196,859,198	197,304,033	197,188,772	199,444,939	199,198,513	198,926,450	198,636,079	198,308,246	198,067,478	197,806,391	197,533,696	196,998,226	196,181,043	195,062,178	193,923,244	192,446,994
CURRENT LIABILITIES																			
Trade and other payables	1,705,643	1,370,032	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480	1,171,480
Contract liabilities	556,588	1,013,530	858,734	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327	36,327
Current portion of long-term liabilities	251,899	197,908	207,801	218,224	192,278	145,402	255,690	272,387	290,175	309,126	209,521	223,361	238,116	253,845	270,613	288,487	0	0	0
Provisions	916,209	823,865	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328	745,328
TOTAL CURRENT LIABILITIES	3,430,339	3,405,335	2,983,343	2,171,359	2,145,413	2,098,537	2,208,825	2,225,522	2,243,310	2,262,261	2,162,656	2,176,496	2,191,251	2,206,980	2,223,748	2,241,622	1,953,135	1,953,135	1,953,135
NON-CURRENT LIABILITIES																			
Long-term borrowings	1,372,916	1,175,008	967,207	749,001	556,723	411,321	2,355,631	2,083,244	1,793,069	1,483,943	1,274,422	1,051,061	812,945	559,100	288,487	0	0	0	0
Provisions	118,062	98,316	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813	146,813
TOTAL NON-CURRENT LIABILITIES	1,490,978	1,273,324	1,114,020	895,814	703,536	558,134	2,502,444	2,230,057	1,939,882	1,630,756	1,421,235	1,197,874	959,758	705,913	435,300	146,813	146,813	146,813	146,813
TOTAL LIABILITIES	4,921,317	4,678,659	4,097,363	3,067,173	2,848,949	2,656,671	4,711,269	4,455,579	4,183,192	3,893,017	3,583,891	3,374,370	3,151,009	2,912,893	2,659,048	2,388,435	2,099,948	2,099,948	2,099,948
NET ASSETS	**140,786,582**	**182,982,575**	**199,470,626**	**193,792,025**	**194,455,084**	**194,532,101**	**194,733,670**	**194,742,934**	**194,743,258**	**194,743,062**	**194,724,355**	**194,693,108**	**194,655,382**	**194,620,803**	**194,339,178**	**193,792,608**	**192,962,230**	**191,823,296**	**190,347,046**
EQUITY																			
Retained surplus	33,615,369	33,418,350	28,664,967	22,676,409	16,577,090	10,217,273	3,836,725	(3,004,461)	(10,084,843)	(17,406,859)	(25,005,121)	(33,008,513)	(41,314,285)	(49,932,590)	(58,873,907)	(68,149,055)	(77,769,201)	(88,053,402)	(98,726,317)
Reserves - cash backed	2,658,821	2,585,273	2,585,273	2,895,230	3,240,092	3,253,837	3,328,854	3,681,901	4,285,126	5,158,504	6,328,729	7,942,335	9,915,080	12,280,002	14,811,495	17,517,481	20,406,203	23,788,895	27,379,421
Asset revaluation surplus	104,512,392	146,978,952	168,220,386	168,220,386	174,637,902	181,060,991	187,568,091	194,065,494	200,542,975	206,991,417	213,400,747	219,759,286	226,054,587	232,273,391	238,401,590	244,424,182	250,325,228	256,087,803	261,693,942
TOTAL EQUITY	**140,786,582**	**182,982,575**	**199,470,626**	**193,792,025**	**194,455,084**	**194,532,101**	**194,733,670**	**194,742,934**	**194,743,258**	**194,743,062**	**194,724,355**	**194,693,108**	**194,655,382**	**194,620,803**	**194,339,178**	**193,792,608**	**192,962,230**	**191,823,296**	**190,347,046**

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Shire of York
Long Term Financial Plan - 2024 – 2039 | 22

Appendix A4 Forecast Statement of Changes in Equity 2024 – 2039

	2021	2022	2023	Base	30 June 25	30 June 26	30 June 27	30 June 28	30 June 29	30 June 30	30 June 31	30 June 32	30 June 33	30 June 34	30 June 35	30 June 36	30 June 37	30 June 38	30 June 39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
RETAINED SURPLUS																			
Opening balance	33,881,563	33,615,369	33,418,35	28,548,137	22,676,49	16,577,9	1,217,273	3,836,725	(3,4,461)	(1,84,843)	(17,46,859)	(25,5,121)	(33,8,513)	(41,314,285)	(49,932,59)	(58,873,97)	(68,149,55)	(77,769,21)	(88,053,402)
Net result	(266,194)	(27,567)	(4,753,383)	(5,561,771)	(5,754,457)	(6,346,72)	(6,35,531)	(6,488,139)	(6,477,157)	(6,448,638)	(6,428,37)	(6,389,786)	(6,333,27)	(6,253,383)	(6,49,824)	(6,569,162)	(6,731,424)	(6,91,59)	(7,082,389)
Amount transferred (to)/from reserves		73,548		(39,957)	(344,862)	(13,745)	(75,17)	(353,47)	(63,225)	(873,378)	(1,17,225)	(1,613,66)	(1,972,745)	(2,364,922)	(2,531,493)	(2,75,986)	(2,888,722)	(3,382,692)	(3,590,526)
Closing balance	33,615,369	33,418,35	28,664,967	22,676,49	16,577,9	1,217,273	3,836,725	(3,4,461)	(1,84,843)	(17,46,859)	(25,5,121)	(33,8,513)	(41,314,285)	(49,932,59)	(58,873,97)	(68,149,55)	(77,769,21)	(88,53,42)	(98,726,317)
RESERVES - CASH/INVESTMENT BACKED																			
Opening balance	2,658,821	2,658,821	2,585,273	2,585,273	2,895,23	3,24,92	3,253,837	3,328,854	3,681,91	4,285,126	5,158,54	6,328,729	7,942,335	9,915,8	12,28,2	14,811,495	17,517,481	2,46,23	23,788,895
Amount transferred to/(from) retained surplus		(73,548)		39,957	344,862	13,745	75,17	353,47	63,225	873,378	1,17,225	1,613,66	1,972,745	2,364,922	2,531,493	2,75,986	2,888,722	3,382,692	3,590,526
Closing balance	2,658,821	2,585,273	2,585,273	2,895,23	3,24,92	3,253,837	3,328,854	3,681,91	4,285,126	5,158,54	6,328,729	7,942,335	9,915,8	12,28,2	14,811,495	17,517,481	2,46,23	23,788,895	27,379,421
ASSET REVALUATION SURPLUS																			
Opening balance	14,512,392	14,512,392	146,978,952	168,22,386	168,22,386	174,637,92	181,6,991	187,568,91	194,65,494	2,542,975	26,991,417	213,4,747	219,759,286	226,54,587	232,273,391	238,41,59	244,424,182	25,325,228	256,087,803
Total other comprehensive income		42,466,56	21,241,434		6,417,516	6,423,89	6,57,1	6,497,43	6,477,481	6,448,442	6,49,33	6,358,539	6,295,31	6,218,84	6,128,199	6,22,592	5,91,46	5,762,575	5,606,139
Closing balance	14,512,392	146,978,952	168,22,386	168,22,386	174,637,92	181,6,991	187,568,91	194,65,494	2,542,975	26,991,417	213,4,747	219,759,286	226,54,587	232,273,391	238,41,59	244,424,182	25,325,228	256,87,83	261,693,942
TOTAL EQUITY	140,786,582	182,982,575	199,47,626	193,792,25	194,455,84	194,532,11	194,733,67	194,742,934	194,743,258	194,743,62	194,724,355	194,693,18	194,655,382	194,62,83	194,339,178	193,792,68	192,962,23	191,823,296	19,347,46

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Shire of York
Long Term Financial Plan - 2024 – 2039 I 23

Appendix A5 Forecast Statement of Cashflows 2024 – 2039

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Cash flows from operating activities															
Receipts															
Rates	8,061,110	8,504,471	8,972,216	9,465,688	9,986,300	10,535,547	11,115,002	11,726,327	12,371,274	13,051,694	13,508,504	13,981,302	14,470,648	14,977,121	15,501,320
Grants, subsidies and contributions	2,235,488	2,313,729	2,394,709	2,478,524	2,565,271	2,655,056	2,747,983	2,844,163	2,943,708	3,046,738	3,153,374	3,263,741	3,377,973	3,496,202	3,618,568
Fees and charges	1,471,717	1,623,226	1,680,038	1,738,839	1,799,701	1,862,688	1,927,887	1,995,358	2,065,190	2,137,468	2,212,278	2,289,704	2,369,843	2,452,788	2,538,634
Interest revenue	273,232	281,103	281,447	283,319	292,149	307,227	329,061	358,316	398,660	447,976	507,099	570,390	638,037	710,257	794,822
Other revenue	249,847	258,587	267,633	276,996	286,691	296,722	307,109	317,856	328,979	340,490	352,406	364,738	377,505	390,717	404,387
	12,291,394	12,981,116	13,596,043	14,243,366	14,930,112	15,657,240	16,427,042	17,242,020	18,107,811	19,024,366	19,733,661	20,469,875	21,234,006	22,027,085	22,857,731
Payments															
Employee costs	(6,127,481)	(6,489,245)	(6,797,371)	(7,035,275)	(7,281,502)	(7,536,354)	(7,800,126)	(8,073,134)	(8,355,700)	(8,648,148)	(8,950,832)	(9,264,115)	(9,588,355)	(9,923,947)	(10,271,281)
Materials and contracts	(3,901,181)	(4,077,718)	(4,039,024)	(4,180,386)	(4,326,691)	(4,478,127)	(4,634,852)	(4,797,078)	(4,964,968)	(5,138,737)	(5,318,584)	(5,504,717)	(5,697,391)	(5,896,787)	(6,103,180)
Utility charges	(317,918)	(329,042)	(340,559)	(352,481)	(364,816)	(377,587)	(390,801)	(404,481)	(418,639)	(433,290)	(448,455)	(464,151)	(480,393)	(497,208)	(514,611)
Finance costs	(52,290)	(41,311)	(31,575)	(164,873)	(148,175)	(130,385)	(111,437)	(93,106)	(79,266)	(64,511)	(48,783)	(32,015)	(14,139)	0	0
Insurance	(274,531)	(284,140)	(294,087)	(304,379)	(315,030)	(326,054)	(337,467)	(349,281)	(361,505)	(374,156)	(387,249)	(400,803)	(414,830)	(429,354)	(444,386)
Other expenditure	(523,638)	(541,965)	(560,932)	(580,568)	(600,886)	(621,921)	(643,685)	(666,214)	(689,532)	(713,667)	(738,643)	(764,495)	(791,255)	(818,948)	(847,612)
	(11,197,039)	(11,763,421)	(12,063,548)	(12,617,962)	(13,037,100)	(13,470,428)	(13,918,368)	(14,383,294)	(14,869,610)	(15,372,509)	(15,892,546)	(16,430,296)	(16,986,363)	(17,566,244)	(18,181,070)
Net cash provided by (used in) operating activities	1,094,355	1,217,695	1,532,495	1,625,404	1,893,012	2,186,812	2,508,674	2,858,726	3,238,201	3,651,857	3,841,115	4,039,579	4,247,643	4,460,841	4,676,661
Cash flows from investing activities															
Payments for purchase of property, plant & equipment	(400,000)	(400,000)	(2,900,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Payments for construction of infrastructure	(933,807)	(935,017)	(936,229)	(950,000)	(952,200)	(969,777)	(987,969)	(1,006,798)	(1,026,286)	(1,046,456)	(1,067,332)	(1,088,939)	(1,111,302)	(1,134,448)	(1,158,404)
Proceeds from capital grants, subsidies and contributions	772,538	323,345	324,153	333,333	334,800	346,518	358,646	371,199	384,191	397,637	411,555	425,959	440,868	456,299	472,269
Net cash provided by (used in) investing activities	(561,269)	(1,011,672)	(3,512,076)	(1,016,667)	(1,017,400)	(1,023,259)	(1,029,323)	(1,035,599)	(1,042,095)	(1,048,819)	(1,055,777)	(1,062,980)	(1,070,434)	(1,078,149)	(1,086,135)
Cash flows from financing activities															
Repayment of debentures	(218,224)	(192,278)	(145,402)	(255,690)	(272,387)	(290,175)	(309,126)	(209,521)	(223,361)	(238,116)	(253,845)	(270,613)	(288,487)	0	0
Proceeds from new debentures	0	0	2,200,000	0	0	0	0	0	0	0	0	0	0	0	0
Net cash provided by (used in) financing activities	(218,224)	(192,278)	2,054,598	(255,690)	(272,387)	(290,175)	(309,126)	(209,521)	(223,361)	(238,116)	(253,845)	(270,613)	(288,487)	0	0
Net increase (decrease) in cash held	314,862	13,745	75,017	353,047	603,225	873,378	1,170,225	1,613,606	1,972,745	2,364,922	2,531,493	2,705,986	2,888,722	3,382,692	3,590,526
Cash at beginning of year	2,929,227	3,244,089	3,257,834	3,332,851	3,685,898	4,289,123	5,162,501	6,332,726	7,946,332	9,919,077	12,283,999	14,815,492	17,521,478	20,410,200	23,792,892
Cash and cash equivalents at the end of year	3,244,089	3,257,834	3,332,851	3,685,898	4,289,123	5,162,501	6,332,726	7,946,332	9,919,077	12,283,999	14,815,492	17,521,478	20,410,200	23,792,892	27,383,418
Reconciliation of net cash provided by operating activities to net result															
Net result	(5,754,457)	(6,346,072)	(6,305,531)	(6,488,139)	(6,477,157)	(6,448,638)	(6,428,037)	(6,389,786)	(6,333,027)	(6,253,383)	(6,409,824)	(6,569,162)	(6,731,424)	(6,901,509)	(7,082,389)
Depreciation	7,621,350	7,887,112	8,162,179	8,446,876	8,704,969	8,981,968	9,295,357	9,619,711	9,955,419	10,302,877	10,662,494	11,034,700	11,419,935	11,818,649	12,231,319
Grants/contributions for the development of assets	(772,538)	(323,345)	(324,153)	(333,333)	(334,800)	(346,518)	(358,646)	(371,199)	(384,191)	(397,637)	(411,555)	(425,959)	(440,868)	(456,299)	(472,269)
Net cash from operating activities	1,094,355	1,217,695	1,532,495	1,625,404	1,893,012	2,186,812	2,508,674	2,858,726	3,238,201	3,651,857	3,841,115	4,039,579	4,247,643	4,460,841	4,676,661

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Appendix A6 Forecast Statement of Financial Activity 2024 – 2039

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
FUNDING FROM OPERATIONAL ACTIVITIES															
Revenues															
Rates	8,061,110	8,504,471	8,972,216	9,465,688	9,986,300	10,535,547	11,115,002	11,726,327	12,371,274	13,051,694	13,508,504	13,981,302	14,470,648	14,977,121	15,501,320
Grants, subsidies and contributions	2,235,488	2,313,729	2,394,709	2,478,524	2,565,271	2,655,056	2,747,983	2,844,163	2,943,708	3,046,738	3,153,374	3,263,741	3,377,973	3,496,202	3,618,568
Fees and charges	1,471,717	1,623,226	1,680,038	1,738,839	1,799,701	1,862,688	1,927,887	1,995,358	2,065,190	2,137,468	2,212,278	2,289,704	2,369,843	2,452,788	2,538,634
Interest revenue	273,232	281,103	281,447	283,319	292,149	307,227	329,061	358,316	398,660	447,976	507,099	570,390	638,037	710,257	794,822
Other revenue	249,847	258,587	267,633	276,996	286,691	296,722	307,109	317,856	328,979	340,490	352,406	364,738	377,505	390,717	404,387
	12,291,394	12,981,116	13,596,043	14,243,366	14,930,112	15,657,240	16,427,042	17,242,020	18,107,811	19,024,366	19,733,661	20,469,875	21,234,006	22,027,085	22,857,731
Expenses															
Employee costs	(6,127,481)	(6,489,245)	(6,797,371)	(7,035,275)	(7,281,502)	(7,536,354)	(7,800,126)	(8,073,134)	(8,355,700)	(8,648,148)	(8,950,832)	(9,264,115)	(9,588,355)	(9,923,947)	(10,271,281)
Materials and contracts	(3,901,181)	(4,077,718)	(4,039,024)	(4,180,386)	(4,326,691)	(4,478,127)	(4,634,852)	(4,797,078)	(4,964,968)	(5,138,737)	(5,318,584)	(5,504,717)	(5,697,391)	(5,896,787)	(6,103,180)
Utility charges (electricity, gas, water etc.)	(317,918)	(329,042)	(340,559)	(352,481)	(364,816)	(377,587)	(390,801)	(404,481)	(418,639)	(433,290)	(448,455)	(464,151)	(480,393)	(497,208)	(514,611)
Depreciation	(7,621,350)	(7,887,112)	(8,162,179)	(8,446,876)	(8,704,969)	(8,981,968)	(9,295,357)	(9,619,711)	(9,955,419)	(10,302,877)	(10,662,494)	(11,034,700)	(11,419,935)	(11,818,649)	(12,231,319)
Finance costs	(52,290)	(41,311)	(31,575)	(164,873)	(148,175)	(130,385)	(111,437)	(93,106)	(79,266)	(64,511)	(48,783)	(32,015)	(14,139)	0	0
Insurance	(274,531)	(284,140)	(294,087)	(304,379)	(315,030)	(326,054)	(337,467)	(349,281)	(361,505)	(374,156)	(387,249)	(400,803)	(414,830)	(429,354)	(444,386)
Other expenditure	(523,638)	(541,965)	(560,932)	(580,568)	(600,886)	(621,921)	(643,685)	(666,214)	(689,532)	(713,667)	(738,643)	(764,495)	(791,255)	(818,948)	(847,612)
	(18,818,389)	(19,650,533)	(20,225,727)	(21,064,838)	(21,742,069)	(22,452,396)	(23,213,725)	(24,003,005)	(24,825,029)	(25,675,386)	(26,555,040)	(27,464,996)	(28,406,298)	(29,384,893)	(30,412,389)
	(6,526,995)	(6,669,417)	(6,629,684)	(6,821,472)	(6,811,957)	(6,795,156)	(6,786,683)	(6,760,985)	(6,717,218)	(6,651,020)	(6,821,379)	(6,995,121)	(7,172,292)	(7,357,808)	(7,554,658)
Funding position adjustments															
Depreciation	7,621,350	7,887,112	8,162,179	8,446,876	8,704,969	8,981,968	9,295,357	9,619,711	9,955,419	10,302,877	10,662,494	11,034,700	11,419,935	11,818,649	12,231,319
Net funding from operational activities	1,094,355	1,217,695	1,532,495	1,625,404	1,893,012	2,186,812	2,508,674	2,858,726	3,238,201	3,651,857	3,841,115	4,039,579	4,247,643	4,460,841	4,676,661
FUNDING FROM CAPITAL ACTIVITIES															
Inflows															
Capital grants, subsidies and contributions	772,538	323,345	324,153	333,333	334,800	346,518	358,646	371,199	384,191	397,637	411,555	425,959	440,868	456,299	472,269
Outflows															
Purchase of property plant and equipment	(400,000)	(400,000)	(2,900,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)	(400,000)
Purchase of infrastructure	(933,807)	(935,017)	(936,229)	(950,000)	(952,200)	(969,777)	(987,969)	(1,006,798)	(1,026,286)	(1,046,456)	(1,067,332)	(1,088,939)	(1,111,302)	(1,134,448)	(1,158,404)
Net funding from capital activities	(561,269)	(1,011,672)	(3,512,076)	(1,016,667)	(1,017,400)	(1,023,259)	(1,029,323)	(1,035,599)	(1,042,095)	(1,048,819)	(1,055,777)	(1,062,980)	(1,070,434)	(1,078,149)	(1,086,135)
FUNDING FROM FINANCING ACTIVITIES															
Inflows															
Transfer from reserves	400,000	318,330	300,000	0	0	0	0	0	0	0	0	0	0	0	0
New borrowings	0	0	2,200,000	0	0	0	0	0	0	0	0	0	0	0	0
Outflows															
Transfer to reserves	(744,862)	(332,075)	(375,017)	(353,047)	(603,225)	(873,378)	(1,170,225)	(1,613,606)	(1,972,745)	(2,364,922)	(2,531,493)	(2,705,986)	(2,888,722)	(3,382,692)	(3,590,526)
Repayment of past borrowings	(218,224)	(192,278)	(145,402)	(255,690)	(272,387)	(290,175)	(309,126)	(209,521)	(223,361)	(238,116)	(253,845)	(270,613)	(288,487)	0	0
Net funding from financing activities	(563,086)	(206,023)	1,979,581	(608,737)	(875,612)	(1,163,553)	(1,479,351)	(1,823,127)	(2,196,106)	(2,603,038)	(2,785,338)	(2,976,599)	(3,177,209)	(3,382,692)	(3,590,526)
Estimated surplus/deficit July 1 B/Fwd	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Shire of York
Long Term Financial Plan - 2024 – 2039 I 25

Appendix A7 Forecast Statement of Net Current Asset Composition 2024 – 2039

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Estimated surplus/deficit July 1 B/Fwd	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT ASSETS															
Unrestricted cash and equivalents	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997	3,997
Restricted cash and cash equivalent	3,240,092	3,253,837	3,328,854	3,681,901	4,285,126	5,158,504	6,328,729	7,942,335	9,915,080	12,280,002	14,811,495	17,517,481	20,406,203	23,788,895	27,379,421
Financial assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Trade and other receivables	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481	1,157,481
Inventories	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329	46,329
Contract assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other assets	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
CURRENT LIABILITIES															
Trade and other payables	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)	(1,171,480)
Contract liabilities	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)	(36,327)
Reserves	(3,240,092)	(3,253,837)	(3,328,854)	(3,681,901)	(4,285,126)	(5,158,504)	(6,328,729)	(7,942,335)	(9,915,080)	(12,280,002)	(14,811,495)	(17,517,481)	(20,406,203)	(23,788,895)	(27,379,421)
Current self supporting loans receivable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Movement in accrued salaries and wages	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Estimated surplus/deficit June 30 C/Fwd	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

Appendix A8 Forecast Statement of Fixed Asset Movements 2024 – 2039

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
CAPITAL WORKS - INFRASTRUCTURE															
Infrastructure - roads	933,807	935,017	936,229	950,000	952,200	969,777	987,969	1,006,798	1,026,286	1,046,456	1,067,332	1,088,939	1,111,302	1,134,448	1,158,404
Total capital works - infrastructure	**933,807**	**935,017**	**936,229**	**950,000**	**952,200**	**969,777**	**987,969**	**1,006,798**	**1,026,286**	**1,046,456**	**1,067,332**	**1,088,939**	**1,111,302**	**1,134,448**	**1,158,404**
Represented by:															
Additions - renewal	933,807	935,017	936,229	950,000	952,200	969,777	987,969	1,006,798	1,026,286	1,046,456	1,067,332	1,088,939	1,111,302	1,134,448	1,158,404
Total Capital Works - Infrastructure	**933,807**	**935,017**	**936,229**	**950,000**	**952,200**	**969,777**	**987,969**	**1,006,798**	**1,026,286**	**1,046,456**	**1,067,332**	**1,088,939**	**1,111,302**	**1,134,448**	**1,158,404**
Asset movement reconciliation															
Total capital works infrastructure	933,807	935,017	936,229	950,000	952,200	969,777	987,969	1,006,798	1,026,286	1,046,456	1,067,332	1,088,939	1,111,302	1,134,448	1,158,404
Depreciation infrastructure	(6,572,471)	(6,802,506)	(7,040,593)	(7,287,016)	(7,542,060)	(7,806,032)	(8,079,244)	(8,362,017)	(8,654,688)	(8,957,602)	(9,271,117)	(9,595,607)	(9,931,455)	(10,279,054)	(10,638,821)
Revaluation of infrastructure assets (inflation)	5,002,531	4,980,308	4,949,300	4,909,354	4,859,464	4,799,514	4,728,865	4,646,840	4,552,729	4,445,787	4,325,228	4,190,233	4,039,942	3,873,446	3,689,795
Net movement in infrastructure assets	**(636,133)**	**(887,181)**	**(1,155,064)**	**(1,427,662)**	**(1,730,396)**	**(2,036,741)**	**(2,362,410)**	**(2,708,379)**	**(3,075,673)**	**(3,465,359)**	**(3,878,557)**	**(4,316,435)**	**(4,780,211)**	**(5,271,160)**	**(5,790,622)**
CAPITAL WORKS - PROPERTY, PLANT AND EQUIPMENT															
Buildings - specialised	0	0	2,500,000	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total capital works property, plant and equipment	**400,000**	**400,000**	**2,900,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**
Represented by:															
Additions - renewal	400,000	400,000	2,900,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total capital works property, plant and equipment	**400,000**	**400,000**	**2,900,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**
Asset movement reconciliation															
Total capital works property, plant and equipment	400,000	400,000	2,900,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Depreciation property, plant and equipment	(1,020,821)	(1,056,548)	(1,093,528)	(1,131,802)	(1,134,851)	(1,147,878)	(1,188,055)	(1,229,636)	(1,272,673)	(1,317,217)	(1,363,319)	(1,411,035)	(1,460,422)	(1,511,537)	(1,564,440)
Revaluation of property, plant and equipment (inflation)	1,414,985	1,442,781	1,557,800	1,588,049	1,618,017	1,648,928	1,680,465	1,711,699	1,742,572	1,773,017	1,802,971	1,832,359	1,861,104	1,889,129	1,916,344
Net movement in property, plant and equipment	**794,164**	**786,233**	**3,364,272**	**856,247**	**883,166**	**901,050**	**892,410**	**882,063**	**869,899**	**855,800**	**839,652**	**821,324**	**800,682**	**777,592**	**751,904**
CAPITAL WORKS - RIGHT OF USE ASSETS															
Total capital works right of use assets	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Asset movement reconciliation															
Depreciation right of use assets	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)
Net movement in right of use assets	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**	**(28,058)**
CAPITAL WORKS - TOTALS															
Capital works															
Total capital works infrastructure	933,807	935,017	936,229	950,000	952,200	969,777	987,969	1,006,798	1,026,286	1,046,456	1,067,332	1,088,939	1,111,302	1,134,448	1,158,404
Total capital works property, plant and equipment	400,000	400,000	2,900,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total capital works	**1,333,807**	**1,335,017**	**3,836,229**	**1,350,000**	**1,352,200**	**1,369,777**	**1,387,969**	**1,406,798**	**1,426,286**	**1,446,456**	**1,467,332**	**1,488,939**	**1,511,302**	**1,534,448**	**1,558,404**
Fixed asset movement															
Net movement in infrastructure assets	(636,133)	(887,181)	(1,155,064)	(1,427,662)	(1,730,396)	(2,036,741)	(2,362,410)	(2,708,379)	(3,075,673)	(3,465,359)	(3,878,557)	(4,316,435)	(4,780,211)	(5,271,160)	(5,790,622)
Net movement in property, plant and equipment	794,164	786,233	3,364,272	856,247	883,166	901,050	892,410	882,063	869,899	855,800	839,652	821,324	800,682	777,592	751,904
Net movement in right of use assets	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)	(28,058)
Net movement in fixed assets	**129,973**	**(129,006)**	**2,181,150**	**(599,473)**	**(875,288)**	**(1,163,749)**	**(1,498,058)**	**(1,854,374)**	**(2,233,832)**	**(2,637,617)**	**(3,066,963)**	**(3,523,169)**	**(4,007,587)**	**(4,521,626)**	**(5,056,776)**

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Shire of York
Long Term Financial Plan - 2024 – 2039 I 27

Appendix A9 Forecast Statement of Capital Funding 2024 – 2039

	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Capital expenditure															
Infrastructure - roads	933,807	935,017	936,229	950,000	952,200	969,777	987,969	1,006,798	1,026,286	1,046,456	1,067,332	1,088,939	1,111,302	1,134,448	1,158,404
Buildings - specialised	0	0	2,500,000	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total - Capital expenditure	**1,333,807**	**1,335,017**	**3,836,229**	**1,350,000**	**1,352,200**	**1,369,777**	**1,387,969**	**1,406,798**	**1,426,286**	**1,446,456**	**1,467,332**	**1,488,939**	**1,511,302**	**1,534,448**	**1,558,404**
Funded by:															
Capital grants & contributions															
Infrastructure - roads	772,538	323,345	324,153	333,333	334,800	346,518	358,646	371,199	384,191	397,637	411,555	425,959	440,868	456,299	472,269
Total - Capital grants & contributions	**772,538**	**323,345**	**324,153**	**333,333**	**334,800**	**346,518**	**358,646**	**371,199**	**384,191**	**397,637**	**411,555**	**425,959**	**440,868**	**456,299**	**472,269**
Own source funding															
Infrastructure - roads	161,269	611,672	612,076	616,667	617,400	623,259	629,323	635,599	642,095	648,819	655,777	662,980	670,434	678,149	686,135
Buildings - specialised	0	0	300,000	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000
Total - Own source funding	**561,269**	**1,011,672**	**1,312,076**	**1,016,667**	**1,017,400**	**1,023,259**	**1,029,323**	**1,035,599**	**1,042,095**	**1,048,819**	**1,055,777**	**1,062,980**	**1,070,434**	**1,078,149**	**1,086,135**
Borrowings															
Buildings - specialised	0	0	2,200,000	0	0	0	0	0	0	0	0	0	0	0	0
Total - Borrowings	**0**	**0**	**2,200,000**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Other (disposals & C/Fwd)															
Total - Other (disposals & C/Fwd)	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Capital Funding	**1,333,807**	**1,335,017**	**3,836,229**	**1,350,000**	**1,352,200**	**1,369,777**	**1,387,969**	**1,406,798**	**1,426,286**	**1,446,456**	**1,467,332**	**1,488,939**	**1,511,302**	**1,534,448**	**1,558,404**

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Appendix A10 Forecast Ratios 2024 – 2039

	Target Range		Average	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31	2031-32	2032-33	2033-34	2034-35	2035-36	2036-37	2037-38	2038-39
LIQUIDITY RATIOS																		
Current ratio	> 1.00	> 1.20	0.80	0.74	0.77	0.73	0.72	0.72	0.72	0.77	0.77	0.78	0.78	0.77	0.77	0.96	0.98	0.99
OPERATING RATIOS																		
Operating surplus ratio	> 1.00%	> 15.00%	(49.03%)	(64.91%)	(62.52%)	(59.19%)	(57.98%)	(55.09%)	(52.26%)	(49.61%)	(46.96%)	(44.30%)	(41.63%)	(41.14%)	(40.65%)	(40.17%)	(39.71%)	(39.27%)
Own source revenue coverage ratio	> 40.00%	> 60.00%	59.35%	53.44%	54.29%	55.38%	55.85%	56.87%	57.91%	58.93%	59.98%	61.08%	62.23%	62.44%	62.65%	62.86%	63.06%	63.26%
BORROWINGS RATIOS																		
Debt service cover ratio	> 3	> 5	8.67	4.24	5.39	8.84	4.26	4.85	5.51	6.23	9.75	10.96	12.28	12.85	13.45	14.08	-	-
FIXED ASSET RATIOS																		
Asset sustainability ratio	> 90.00%	> 110.00%	16.82%	17.50%	16.93%	47.00%	15.98%	15.53%	15.25%	14.93%	14.62%	14.33%	14.04%	13.76%	13.49%	13.23%	12.98%	12.74%
Asset consumption ratio	> 50.00%	> 60.00%	49.32%	64.25%	62.11%	60.28%	58.12%	55.96%	53.80%	51.63%	49.45%	47.25%	45.05%	42.84%	40.62%	38.39%	36.15%	33.91%
Asset renewal funding ratio	> 75.00%	> 95.00%	Unknown	Unknown	Unknown	Unknown	Unknown	Unknown	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Refer to Appendix A11 Forecast Significant Accounting Policies and Compilation Report

MOORE Moore Australia (WA) Pty Ltd

Shire of York
Long Term Financial Plan - 2024 – 2039 I 29

Appendix A11 Forecast Significant Accounting Policies

Basis of Preparation

The Long Term Financial Plan (the Plan) comprises forecast financial statements which have been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and *the Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

Judgements, Estimates and Assumptions

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

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

The Local Government Reporting Entity

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

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

All monies held in the trust fund are excluded from the forecast financial statements.

Base Year Balances

Balances shown in the Plan as Base Year are as forecast at the time of preparation of the Plan and are based on the current budget and prior year annual financial reporting and may be subject to variation.

Rounding Off Figures

All figures shown in the Plan are rounded to the nearest dollar.

Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation.

Appendix A1 Appendix A11 Forecast Significant Accounting Policies (Continued)

Forecast Fair Value Adjustments

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time preparation.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur and have not been estimated within the Plan.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such have been estimated as an inflation adjustment to Other Comprehensive Income, based on the value of the non-current assets forecasted to be held by the shire.

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

Cash and Cash Equivalents

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

Trade and Other Receivables

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

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

Inventories

General

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

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

Appendix A1 Appendix A11 Forecast Significant Accounting Policies (Continued)

Land held for resale

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

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

An effective average depreciation rate for each class of asset has been utilised to estimate the forecast depreciation expense for each year. These are provided in the table on the right.

Asset Class	Effective average depreciation rates
Buildings - specialised	1.60%
Buildings – right of use	2.50%
Furniture and equipment	4.50%
Plant and equipment	7.50%
Infrastructure - roads	3.00%
Infrastructure - drainage	1.50%
Infrastructure - bridges	1.75%
Infrastructure - parks and reserves	3.50%
Infrastructure - other structures	4.00%
Infrastructure - footpaths	3.00%

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

Gains and Losses on Disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Employee Benefits

The shire's obligations for employees' annual leave, long service leave and isolation leave entitlements are recognised as provisions in the statement of financial position.

Short-Term Employee Benefits

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

The shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

Appendix A1 Appendix A11 Forecast Significant Accounting Policies (Continued)

Other Long-Term Employee Benefits

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

Trade and Other Payables

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

Provisions

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

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

Current and Non-Current Classification

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the shire's operational cycle. In the case of liabilities where the shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the shire's intentions to release for sale.

Other Matters

Preparation

This Plan was prepared in collaboration with the Shire of York by Moore Australia (WA) Pty Ltd.

Reliance

This Plan has been prepared for the exclusive use of the Shire of York and for the purposes specified in our letter of engagement and is not to be used for any other purpose or distributed to any other party without Moore Australia WA's prior consent. This Plan is supplied in good faith and reflects the knowledge, expertise and experience of the engagement consultant and is based on the information and representations provided by the Shire of York. We accept no responsibility for any loss occasioned by any person acting or refraining from action as a result of reliance on the report, other than the Shire of York.

This Plan contains quantitative and qualitative statements, including projections, estimates, opinions and forecasts concerning the anticipated future performance of Shire of York and the environment in which it operates ('Forward Looking Statements').

None of these Forward Looking Statements are or will be representations as to future matters. The Forward Looking Statements are, and will be, based on a large number of assumptions and are, and will be, subject to significant uncertainties and contingencies, many, if not all, of which are outside the control of the Shire of York. Actual future events may vary significantly from the Forward Looking Statements. Recipients should make their own investigations and enquiries regarding assumptions, uncertainties and contingencies which may affect the Shire of York and the impact that a variation in future outcomes may have on the Plan and the Shire of York.

Please refer to the attached compilation report.

Document Management

Version	2024-2039 | V1.1
Status	Final | Adopted
Date	28 May 2024

References

Reference to the following documents or sources were made during the preparation of the Long Term Financial Plan.

- Shire of York Strategic Community Plan 2020-2030 (reviewed 2023);
- Shire of York Corporate Business Plan 2020-2024 (reviewed 2023);
- Shire of York Annual Financial Report 2021-22;
- Shire of York Annual Financial Report 2022-23;
- Shire of York Adopted Statutory Annual Budget 2023-24;
- Australian Bureau of Statistics 2021 Census of Population and Housing, York (LGA59370);
- WALGA Online Local Government Directory 2022/23, Shire of York; and
- Council website: www.york.wa.gov.au

Disclaimer

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28 May 2024

Chris Linnell
Chief Executive Officer
Shire of York
PO Box 22
York WA 6302

Dear Chris

COMPILATION REPORT TO SHIRE OF YORK

We have compiled the accompanying Shire of York Long Term Financial Plan 2024-2039 based on information you have provided.

THE RESPONSIBILITY OF SHIRE OF YORK

The Chief Executive Officer of the Shire of York is solely responsible for the information contained in the Long Term Financial Plan 2024-2039, the reliability, accuracy and completeness of the information and for the determination that the statutory financial reporting framework used is appropriate to meet their needs and for the purpose that the forward looking financial statements were prepared.

This Long Term Financial Plan 2024-2039 and the reliability, accuracy and completeness of the information used to compile it are your responsibility.

OUR RESPONSIBILITY

On the basis of information provided by the Shire of York we have compiled the accompanying special purpose financial statements in accordance with the statutory *financial reporting framework* and APES 315 *Compilation of Financial Information*.

We have applied our professional expertise in accounting and financial reporting to assist management in the preparation and presentation of these forward looking financial statements on the basis of accounting described in Appendix A11 to the financial statements. We have complied with the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants*.

ASSURANCE DISCLAIMER

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information you provided to us to compile the Schedule. Accordingly, we do not express an audit opinion or a review conclusion1 on whether the Long Term Financial Plan 2024-2039 is prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

As stated in Appendix A11, the Long Term Financial Plan 2024-2039 is prepared and presented on the basis prescribed by *Local Government Act 1995* and accompanying regulations in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), for the purpose of Shire of York's compliance with the *Local Government Act 1995* and accompanying regulations. Accordingly, Long Term Financial Plan 2024-2039 is for use only in connection with that purpose and may not be suitable for any other purpose.

Our compilation report is intended solely for the use of Shire of York and should not be distributed to parties other than Shire of York without our prior written consent.

Russell Barnes
Director
Moore Australia (WA) Pty Ltd

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9.4 RISK MANAGEMENT UPDATE AS AT MARCH 2026

File Number:	**4.8787**
Author:	**Kylie Williams, Manager Governance**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**10 June 2025 (170625)** **09 September 2025 (210925)** **16 December 2025 (181225)**
Disclosure of Interest:	**Nil**
Appendices:	**1. Risk Dashboard ⇩** **2. Strategic Risk Register Snapshot - Confidential**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report provides the Audit, Risk and Improvement Committee (ARIC) with an update regarding progress on the Shire's Risk Plan.

BACKGROUND

The Shire of York's Risk Assessment and Management Policy, in conjunction with the Risk Management Framework, sets out the Shire's approach to the identification, assessment, management and monitoring of risks.

The Shire's Risk Management Objectives are:

1. Optimise the achievement of our vision, experiences, strategies, goals and objectives.
2. Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
3. Enhance risk versus return within our risk appetite.
4. Embed appropriate and effective controls to mitigate risk.
5. Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
6. Enhance organisational resilience.
7. Identify and provide for the continuity of critical operations.

It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and appropriateness of treatment/action options selected, it can be determined if the organisation's resources are being put to the best use possible.

Each Risk on the Strategic Risk Register has a set of key Controls which, in turn have Risk Actions. Each Risk, Action and Control has an Officer allocated to it and an expected timeline for completion. Officers are required to report on progress at least monthly.

COMMENTS AND DETAILS

At its previous meetings the ARIC considered proposed reporting methods for progress updates against the Strategic Risk Register. Officers note ARIC's request for reporting that provides a clear, high-level snapshot of the Strategic Risk Register. A workshop is being held with ARIC prior to this meeting to further discuss future reporting preferences.

For this meeting, high-level Strategic Risk Register reporting has been generated using the Government Frameworks Strategic Planning and Reporting software, Cascade. The reporting is presented in two formats:

1. Strategic Risk Register Dashboard, presented in Appendix 1.
2. Strategic Risk Register Snapshot, presented in confidential Appendix 2.

The Dashboard provides a visual overview of progress against each of the eight (8) Strategic Risks and illustrates how these risks are distributed across the organisation.

The Snapshot provides further detail, including risk assessments and the progress of risk controls and associated actions.

Both the Dashboard and Snapshots are live tools within Cascade, enabling Officers to drill down into specific items through the charts and tables.

It is anticipated that any reporting updates arising from the workshop held prior to this meeting will be effective from the ARIC's next meeting.

OPTIONS

The ARIC has the following options:

Option 1: The ARIC could recommend to Council that it notes the reporting progress made to date and requests the Temporary Chief Executive Officer to report on progress against the Strategic Risks at its June 2026 Ordinary Meeting.

Option 2: The ARIC could recommend to Council that it notes the progress made to date, requests further development of the reporting tools and requests the Temporary Chief Executive Officer to present the final reporting tools for approval and report on progress against the Strategic Risks at its June 2026 Ordinary Meeting.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Executive Leadership Team

Organisational Management Group

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

Policy Related

G19 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

Regulation 17 of the *Local Government (Audit) Regulations 1996* is applicable and states:

"17. CEO to review certain systems and procedures

(1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —

(a) financial management;

(b) legislative compliance;

(c) risk management.

(2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.

(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1)."

Risk Related

The development and regular update of an organisational Risk Register is a risk management tool.

Workforce

It is proposed that risk mitigation actions are undertaken within 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 Denese Smythe Seconded: Deputy Presiding Member Sonia McKeiver

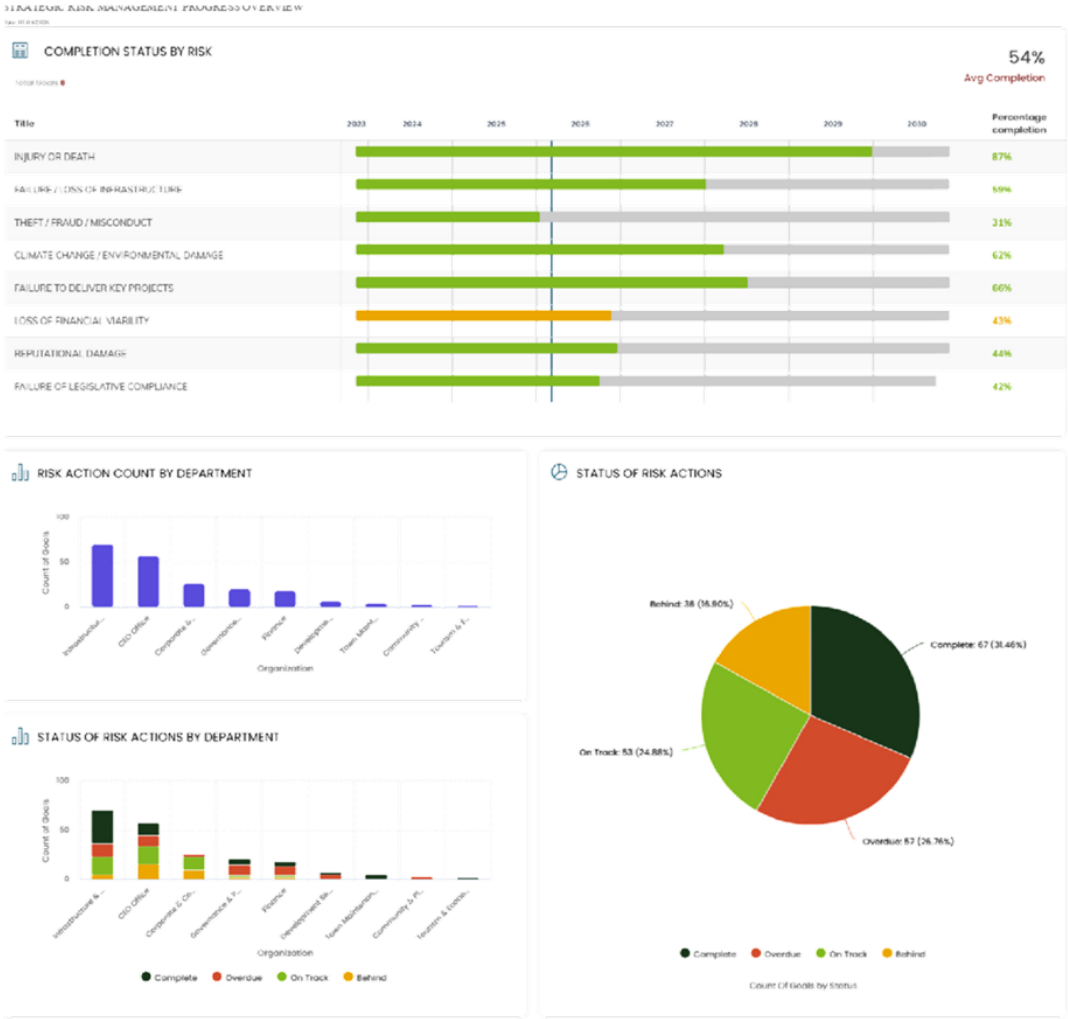
That, with regard to the Risk Management Update as at March 2026, the Audit, Risk and Improvement Committee recommends to Council that it:

1. **Notes the progress made to date in relation to the Strategic Risk Register.**
2. **Requests the Temporary Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit, Risk and Improvement Committee at its June 2026 meeting.**

In Favour: Shona Zulsdorf, Sonia McKeiver, Cr Chris Gibbs, Cr Denese Smythe and Cr Kevin Trent

Against: Nil

CARRIED 5/0


COMPLETION STATUS BY RISK
54%
Avg Completion
Title
Percentage completion
INJURY OR DEATH
87%
THEFT / FRAUD / MISCONDUCT
31%
CLIMATE CHANGE / ENVIRONMENTAL DAMAGE
62%
FAILURE TO DELIVER KEY PROJECTS
66%
LOSS OF FINANCIAL VIABILITY
43%
REPUTATIONAL DAMAGE
44%
FAILURE OF LEGISLATIVE COMPLIANCE
42%
RISK ACTION COUNT BY DEPARTMENT
Count of Goals
Organization
STATUS OF RISK ACTIONS
Behind: 38 (16.80%)
Complete: 67 (31.46%)
On Track: 53 (24.88%)
Overdue: 57 (26.76%)
Complete
Overdue
On Track
Behind
Count Of Goals by Status
STATUS OF RISK ACTIONS BY DEPARTMENT
Count of Goals
Organization
Complete
Overdue
On Track
Behind

9.5 REVIEW OF AUDIT, RISK AND IMPROVEMENT COMMITTEE TERMS OF REFERENCE

File Number:	**4.9680**
Author:	**Gemma John, CEO Support & Projects**
Authoriser:	**Alina Behan, Temporary Chief Executive Officer**
Previously before Council:	**Not Applicable**
Disclosure of Interest:	**Nil**
Appendices:	**1. Terms of Reference - 2026 Review ⇩**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents a review of the Audit, Risk and Improvement Committee's (ARIC) Terms of Reference (ToR) to reflect legislative changes.

BACKGROUND

The Tranche 2 reforms of the *Local Government Act 1995*, and the subsequent commencement of the *Local Government Regulations Amendment Regulations (No. 4) 2025* from 1 January 2026, require a review of the Shire of York ARIC's ToR to ensure alignment and compliance with the new legislation.

As a result of these legislative changes and regulatory amendments, the ToR for the ARIC requires updating to reflect the expanded scope, formal membership requirements and process review schedules of the Chief Executive Officer.

COMMENTS AND DETAILS

To address the above-mentioned legislative changes that affect the management of ARIC's, the ToR has been reviewed and a copy is presented in Appendix 1 including tracked changes.

OPTIONS

The ARIC has the following options:

Option 1: The ARIC could recommend to Council that it chooses not to adopt the reviewed ToR.

Option 2: The ARIC could recommend to Council that it chooses to adopt the reviewed ToR.

Option 2 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

ARIC

Executive Leadership Team

Department of Local Government

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

Policy Related

E1 Code of Conduct – Council Members, Committee Members & Candidates

Financial

Nil in relation to the reviewed ToR.

Legal and Statutory

"7.1A. Establishment of audit, risk and improvement committee

(1) A local government must establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee.

(2) The following provisions apply in respect of the membership of the audit, risk and improvement committee —

(a) an employee of the local government is not to be a member;

(b) no member is to be nominated by, or is to be appointed to represent, any employee of the local government;

(c) section 5.10(1)(b) does not apply.

(3) The presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

(4) Any deputy presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government."

Regulation 16 of the *Local Government (Audit) Regulations 1996* is applicable and states:

"16. Functions of audit committee

An audit, risk and improvement committee has the following functions —

(a) to receive and review reports on, and recommend to the council actions to be taken in relation to —

(i) audits under Part 7 of the Act; and

(ii) compliance audits; and

(iii) reviews under regulation 17;

(b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to —

(i) financial management; and

(ii) legislative compliance; and

(iii) risk management;

(c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —

(i) is required to take under section 7.12A(3); and

(ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

(iii) has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and

(iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);

(d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law"

Regulation 17 of the *Local Government (Audit) Regulations 1996* is applicable and states:

"17. CEO to review certain systems and procedures

(1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —

(a) financial management;

(b) legislative compliance;

(c) risk management;

(2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.

(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1)."

Risk Related

The level of risk is reduced due to the provision of independent transparency and oversight with the appointment of suitably skilled and qualified external representatives.

Workforce

The scope of this report is managed within the current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to Review of Audit, Risk and Improvement Committee Terms of Reference, the Audit, Risk and Improvement Committee recommends to Council that it:

1. Adopts the reviewed Terms of Reference for the Audit, Risk and Improvement Committee as presented in Appendix 1.

ALTERNATE COMMITTEE RECOMMENDATION

Moved: Cr Chris Gibbs **Seconded: Cr Denese Smythe**

That, with regard to Review of Audit, Risk and Improvement Committee Terms of Reference, the Audit, Risk and Improvement Committee recommends to Council that it:

1. Defers the review of the Terms of Reference for the Audit, Risk and Improvement Committee to be represented to the Audit, Risk and Improvement Committee at its June 2026 meeting.

In Favour:	**Shona Zulsdorf, Sonia McKeiver, Cr Chris Gibbs, Cr Denese Smythe and Cr Kevin Trent**
Against:	**Nil**
	CARRIED 5/0

REASON

As the Department of Local Government, Industry Regulation and Safety are expected to release a Model Terms of Reference and the State Solicitors' Office is seeking advice regarding Deputy Presiding Members, the Committee wishes to wait for the outcome of that process.

Audit, Risk & Improvement Committee
Terms of Reference

Councillors	-	Up to three (3) Councillors as nominated by Council where two (2) external representatives are appointed; or Up to four (4) Councillors as nominated by Council where one (1) external representative is appointed; or Nominated by Council where no external representative is able to be appointed
Deputies/Proxies	-	All other Councillors are appointed as a Deputy/Proxy to a Member Councillor in the case of a Leave of Absence or Apology
External Representation	-	Up to two (2) external members appointed through a competitive advertising process
5 x Shire Staff (non-voting)	-	Chief Executive Officer Executive Manager, Corporate & Community Services Executive Manager, Infrastructure & Development Services Manager Finance ~~Council & Executive Support Officer~~ Council Support Officer
Officer Responsible	-	~~Council & Executive Support Officer~~Council Support Officer
Meeting Schedule	-	At least Quarterly
Meeting Location	-	Council Chambers, York Town Hall
Quorum	-	As per Section 5.19 of the *Local Government Act 1995*
Delegated Authority	-	Nil

1. **Name**
   The name of the Committee is the Audit, Risk & Improvement Committee (ARIC).

2. **District/Area of Control**
   Local Government boundaries of the Shire of York.

3. **Vision/Purpose**
   The ARIC plays a key role in assisting a local government to fulfil its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and the internal and external audit functions.

   The ARIC has the responsibility to:
   1. Review the internal and external auditor's annual audit plans and the outcomes/results of all audits undertaken;
   2. Request the CEO to seek information or advice in relation to matters considered by the ARIC;
   3. Formally meet with internal and external auditors as necessary;
   4. Seek resolution on any disagreements between management and the external auditors on financial reporting; and

Audit, Risk & Improvement Committee
Terms of Reference

5. Make recommendations to Council with regards to matters within its scope of responsibility.

This Terms of Reference (ToR) sets out the objectives, authority, membership, role, responsibilities and operation of the ARIC.

4. Statute

Section 7.1A of the *Local Government Act 1995* (the Act) requires that all local governments establish an audit, risk and improvement committee.

The Shire of York *Local Government (Council Meetings) Local Law 2016* applies.

5. Establishment

The ARIC was established as per Council Resolution of 25 November 2019 (121119).

6. Functions

Regulation 16 of the *Local Government (Audit) Regulations 1996* defines the functions of an audit, risk and improvement committee as:

~~*"16. Functions of audit committee*~~
~~*An audit committee has the following functions —*~~
~~*(a) to guide and assist the local government in carrying out —*~~
~~*(i) its functions under Part 6 of the Act; and*~~
~~*(ii) its functions relating to other audits and other matters related to financial management;*~~
~~*(b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*~~
~~*(c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —*~~
~~*(i) report to the council the results of that review; and*~~
~~*(ii) give a copy of the CEO's report to the council;*~~
~~*(d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*~~
~~*(i) regulation 17(1); and*~~
~~*(ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*~~
~~*(e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*~~
~~*(f) to oversee the implementation of any action that the local government —*~~
~~*(i) is required to take by section 7.12A(3); and*~~
~~*(ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*~~
~~*(iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*~~
~~*(iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*~~
~~*(g) to perform any other function conferred on the audit committee by these regulations or another written law."*~~

"16. Functions of audit, risk and improvement committee
An audit, risk and improvement committee has the following functions —

Audit, Risk & Improvement Committee
Terms of Reference

(a) to receive and review reports on, and recommend to the council actions to be taken in relation to —
  (i) audits under Part 7 of the Act; and
  (ii) compliance audits; and
  (iii) reviews under regulation 17;
(b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to —
  (i) financial management; and
  (ii) legislative compliance; and
  (iii) risk management;
(c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —
  (i) is required to take under section 7.12A(3); and
  (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
  (iii) has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and
  (iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);
(d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law."

The ARIC is also to consider the report presented by the CEO in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996* being:

~~"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."~~

"17. CEO to review certain systems and procedures
(1) The CEO must review the appropriateness and effectiveness of the local government's systems and procedures in relation to the following matters —
  (a) financial management;
  (b) legislative compliance;
  (c) risk management.
(2) Under subregulation (1), the CEO may review any or all of the matters referred to in subregulation (1)(a) to (c) at any time but must review each of those matters not less than once in every 4 financial years.
(3) The CEO must report to the audit, risk and improvement committee the results of each review carried out under subregulation (1)."

In addition to the above, the ARIC's other functions include:

Audit, Risk & Improvement Committee
Terms of Reference

6.1 External Audits

1. Provide guidance and assistance to Council as to the carrying out of the functions of the Shire in relation to external audits.
2. Provide an opportunity for the ARIC to meet with the external auditors to discuss any matters that the Committee or the external auditors believe should be discussed.
3. Meet with the auditor annually to receive the audit report and make a recommendation to Council with respect to that report.
4. Examine the reports of the auditor after receiving a report from the CEO on the matters to:
   a. Determine if any matters raised require action to be taken by the Shire; and
   b. Ensure that appropriate action is taken in respect of those matters.

~~5. Consider and recommend adoption of the Annual Report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the Annual Report is signed.~~

~~6.~~5. Address issues brought to the attention of the ARIC, including responding to requests from Council for advice that is within the parameters of the ~~Committee's~~ ARIC's ToR.

Note: The Office of the Auditor General is responsible for conducting external audits.

6.2 Internal Audits (as applicable)

1. Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to internal audits.
2. Review and recommend any~~the~~ annual internal audit plan for endorsement by the Council and all major changes to the plan. Monitor that the~~any~~the internal audit~~or~~'s annual plan is linked with and covers the material business strategic risks and themes.
3. Monitor processes and practices to ensure that the independence of an~~the~~ internal audit function is maintained.
4. Annually review the performance of ~~any~~ internal audits including the level of satisfaction with the internal audit function.
5. Review all internal audit reports and provide advice to Council on significant issues (i.e. high and extreme) identified in audit reports and the action to be taken on issues raised, including identification and dissemination of good practice.
6. Monitor management's implementation of internal audit recommendations.
7. Receive the findings of special internal audit assignments undertaken at the request of Council or the CEO.

~~8. Review the annual Compliance Audit Return and report to Council the results of that review in accordance with Section 7.13(1)(i) of the *Local Government Act 1995*.~~

~~9. Consider the CEO's Biennial Reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the ARIC, and report to Council the results of those reviews in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*.~~

~~10. Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.~~

~~11. Consider the financial management systems and procedures in accordance with Regulation 5(2) of the *Local Government (Financial Management) Regulations 1996* within the statutory timeframes.~~

6.3 Risk Management

1. Ensure that management has in place a current and comprehensive enterprise Risk

4 | Page

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Management Framework and associated procedures for effective identification and management of Shire's business and financial risks.
2. Determine whether a sound and effective approach has been followed in managing the Shire's major risks including those associated with individual projects, program implementation, and activities.
3. Ensure the Shire identifies, reviews and regularly updates the strategic and operational risk profiles.
4. Understand and endorse the Shire's risk appetite.
5. Oversee the periodic review of the Risk Management Framework.

6.4 Business Continuity

1. Ensure a sound and effective approach has been followed in establishing the Shire's business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested.
2. Oversee the periodic review of the Business Continuity Plan.

6.5 Financial Reporting

1. Review significant accounting and reporting issues, recent accounting, professional and regulatory pronouncements and legislative changes, and understand their effect on the financial report.
2. Review with management and the external auditors the results of the audit, including any difficulties encountered.
3. Review the Annual Financial Statements ~~forming part of the Shire's Annual Report~~ and consider whether it is complete, consistent with information known to ~~Committee~~ ARIC members, and reflects appropriate accounting principles.
4. Review with management and the external auditors all matters required to be communicated to the ARIC under the Australian Auditing Standards.
5. Recommend the adoption of the Annual Financial Statements ~~forming part of the Annual Report~~ to Council.

6.6 Internal Control

1. Ensure management's approach to maintaining an effective Internal Control Framework is sound and effective.
2. Ensure management has in place relevant policies and procedures, including CEO's Instructions or their equivalent, and that these are periodically reviewed and updated.
3. Ensure appropriate processes are in place to assess~~, at least once a year,~~ whether key policies and procedures are complied with.
4. Ensure appropriate policies and supporting procedures are in place for the management and exercise of delegations.
5. Review how management identifies any required changes to the design or implementation of key internal controls.

6.7 Fraud & Corruption Prevention

1. Oversee the process of developing and implementing the Shire's fraud control arrangements to assist Council in ensuring it has appropriate processes and systems in place to detect, capture and effectively respond to fraud and improper activities.
2. Receive and consider information and advice presented by the CEO on the strategies and controls to manage fraud and corruption risks at the Shire.
3. Provide oversight over the Shire's exposure and issues raised in relation to fraud and corruption.

6.8 Legislative Compliance

1. Oversee the effectiveness of the systems for monitoring compliance with relevant laws, regulations and associated government policies.

6.9 Other Responsibilities

1. Monitor the progress of the implementation of external audit recommendations made by the auditor, which have been accepted by the Shire.
2. Receive recommendations arising from reviews of local government systems and procedures.
3. At least once every two (2) years review and assess the adequacy of the ARIC's ToR, request Council approval for proposed changes, and ensure appropriate disclosure as required by legislation or regulation.

7. Membership

7.1 General

Section 7.1A of the *Local Government Act 1995* states the members of the Committee are to be appointed* by the local government and at least three (3) of the members, and where the Committee consists of more than three (3) members then the majority of those members, are to be Councillors.

**Absolute Majority required*

~~The CEO~~An employee is not to be a member of the ~~Committee~~ ARIC and may not nominate a person to be a member of the Committee, or have a person represent them ~~CEO~~ as a member of the Committee. Similarly, ~~an employee~~ the CEO is not to be a member of the Committee.

As a minimum, the Shire's ~~Committee~~ ARIC will consist of up to five (5) members, being three (3) Councillors and up to two (2) external representatives. The two (2) external representatives will fulfill the roles of Presiding Member and Deputy Presiding Member.

All members will have full voting rights. In the event of a tie the ~~Chairperson~~ Presiding Member will have the casting vote.

The appointment of external members shall be based on the following criteria:

1. A suitably experienced professional who can demonstrate a high level of expertise and knowledge in financial management, risk management, governance, legislative compliance, audit (internal and external), internal controls and assurance processes in a local government setting.
2. Have a sound understanding or experience in performing the role of Presiding Member and/or Deputy Presiding Member.
3. Have an understanding of the duties and responsibilities of the position, ideally with respect to local government financial reporting and auditing requirements.
4. Have strong communication skills.
5. Have relevant qualifications, skills and experience in providing independent audit advice, particularly on audit and risk committees.
6. Be a person with no operating responsibilities with the Shire nor provide paid services to the Shire either directly or indirectly.

The appointment and re-appointment of external members shall be made by Council by way of invitation and be for a period of up to two (2) years to align with the local government ordinary election cycle. External members will not be appointed for more than three (3) consecutive terms.

External members will be required to confirm they will operate in accordance with the Shire's Code of Conduct and will be required to follow Council's policies pertaining to the ARIC operations.

Council may, by resolution, terminate the appointment of any external member prior to the expiry of their term if:

1. The ARIC, by majority decision, determines the member is not making a positive contribution to the ARIC; or
2. The member is found to be in breach of the Shire's Code of Conduct or a serious contravention of the *Local Government Act 1995*; or
3. A member's conduct, action or comments brings the Shire into disrepute.

The members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Shire. At least one (1) member of the ARIC will have accounting or related financial and/or risk management experience.

Reimbursement of approved expenses may be paid to an external member in accordance with Section 5.100 of the *Local Government Act 1995*.

The CEO, Executive Manager Corporate & Community Services and ~~Council and Executive~~ Council Support Officer and/or their nominee is to attend all meetings to provide advice and guidance to the ARIC. Other Shire staff listed above will attend meetings upon request of the CEO.

The Shire shall provide secretarial and administrative support to the ARIC.

New members will receive relevant information and briefings on their appointment to assist them meet their ARIC responsibilities.

7.2 Tenure of Membership

The tenure of ARIC membership will be in accordance with Section 5.11 of the *Local Government Act 1995*, taking into account Regulation 4 of the *Local Government (Administration) Regulations 1996*.

8. Delegated Authority

The ARIC is to report to Council and provide appropriate advice and recommendations on matters relevant to its ToR. This is to facilitate informed decision-making by Council in relation to its legislative functions and duties that have not been delegated to the Chief Executive Officer.

The ARIC is a formally appointed committee of Council and is responsible to that body. The ARIC does not have executive powers or authority to implement actions in areas over which the Chief Executive Officer has legislative responsibility and does not have any delegated financial responsibility. The ARIC does not have any management functions and cannot involve itself in the Administration's management processes or procedures.

Audit, Risk & Improvement Committee Terms of Reference

9. Committee Structure

9.1 Chairperson and Deputy Chairperson
In accordance with Section 5.12 of the *Local Government Act 1995*, Council will appoint* a member of the ARIC to be the Presiding Member (Chairperson) and Deputy Presiding Member (Deputy Chairperson) of the ARIC.

The Presiding Member and Deputy Presiding Member of the ARIC are to be its two (2) external members.
**Absolute Majority decision required*

9.2 Secretariat
The Council ~~& Executive~~ Support Officer will fulfil this administrative non-voting role.

9.3 Standing Ex-Officio Members
Chief Executive Officer
Executive Manager Corporate & Community Services
Executive Manager Infrastructure & Development Services
Manager Finance
Council ~~& Executive~~ Support Officer

10. Meetings

10.1 Annual General Meeting
Not applicable

10.2 Committee Meetings
The ARIC will meet at least quarterly, with additional meetings convened as required at the discretion of the Chairperson or at the request of the CEO.

The ARIC meetings shall be open to the public.

Other Councillors of the Shire may attend any ARIC meeting.

ARIC members are expected, where possible, to attend each meeting in person. Where attendance in person is not possible, in accordance with Regulation 14CA of the *Local Government (Administration) Regulations 1996*, the ARIC may, by resolution*, allow a member to attend the meeting via telephone or other means of instantaneous communication.
**Absolute Majority required*

10.3 Voting
Voting will be conducted in accordance with Section 5.21 of the *Local Government Act 1995*.

10.4 Agendas, Minutes & Reporting
The CEO or their delegate will administratively coordinate the convening of meetings of the ARIC and invite members of management, internal and external auditors or others to attend meetings as observers and to provide relevant information as necessary. The Council ~~& Executive~~ Support

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8 | Page

Officer will facilitate the administrative support for the meeting, including as a minute taker for the meeting.

Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed shall be provided to each member of the ARIC no later than seventy-two (72) hours prior to the meeting. Associated meeting papers are to be provided at the same time.

Minutes will be taken at each meeting and be presented to the subsequent meeting for confirmation. Minutes will include the proceedings and resolutions of the meeting including the names of those in attendance.

The Chairperson shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly. Conflicts of Interest will be managed in accordance with the Shire's policies and the *Local Government Act 1995*.

Minutes of ARIC meetings shall be circulated promptly to all members of the ARIC. Minutes of ARIC meetings shall be presented to the next Ordinary Council Meeting, with any recommendations from the ARIC to be considered by Council as part of that agenda item.

Other than confidential papers and attachments, agendas and minutes of the ARIC will be made publicly available on the Shire's website in accordance with Section 5.96A of the *Local Government Act 1995* within specified legislative timeframes.

10.5 Who Acts if No Presiding Member

In accordance with Section 5.14 of the *Local Government Act 1995*, if the Presiding Member and Deputy Presiding Member are not available, or are unable, to perform the functions of Presiding Member, then the ARIC members present at the meeting are to choose one of themselves to preside at the meeting.

10.6 Members Interests to be Disclosed

Members are to disclose all interests in any matter as necessary in accordance with Part 5, Division 6 of the *Local Government Act 1995*, the *Local Government (Administration) Regulations 1996* and the Code of Conduct.

In accordance with Section 5.65 of the *Local Government Act 1995*, the penalties for non-compliance with this clause include a fine of $24,000 or imprisonment for twenty-four (24) months.

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Nil

12 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

13 CLOSURE

The Presiding Member thanked everyone for their attendance and closed the meeting at 3.45pm.

SY021-03/26 FINANCIAL REPORT - FEBRUARY 2026

File Number:	**4.9726**
Author:	**Denise Gobbart, Manager Finance**
Authoriser:	**Anneke Birleson, Acting Executive Manager Corporate & Community Services**
Previously before Council:	**Not Applicable**
Disclosure of Interest:	**Nil**
Appendices:	**1. Monthly Financial Report - February 2026** **2. Creditor Payments - February 2026** **3. Business & Purchase Card Transactions - February 2026**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the statement of financial activity, creditors payment listing and purchasing card transactions to Council for noting.

BACKGROUND

Local governments are required to prepare general purpose financial reports in accordance with the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and the *Australian Accounting Standards*.

A statement of financial activity and any accompanying documents are to be presented to the Council at an ordinary meeting of the Council within two months after the end of the month to which the statement relates. The Statement of Financial Activity summarises the Shire's operating activities and non-operating activities. In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996,* a list of accounts paid is to be presented to Council and be recorded in the minutes of the meeting at which the list was presented.

COMMENTS AND DETAILS

This report is presented for Council's consideration and provides information for the period ending 28 February 2026 and includes the following:

1. Monthly Statements
2. List of Creditor Payments
3. List of Business & Purchasing Card Transactions

The following information provides balances for key financial areas for the Shire of York's financial position as at 28 February 2026.

List of Payments for February 2026

A list of accounts paid from the Municipal Fund and Trust Fund under the Temporary Chief Executive Officer's delegated authority for the month of February 2026 is presented to Council for noting.

Outstanding Rates and Services

The total outstanding rates balance as at 12 March 2026 was $3,282,704 compared to $3,316,285 as at 28 February 2026. Final notices were sent out in October 2025. Final instalments are due 27 March 2026. The rates have been balanced to 12 March 2026, due to being unable to obtain the required system reports after the server migration.

TABLE 1.

CURRENT YEAR	PROPERTIES	12/03/2026	%		PROPERTIES	28/02/2025	%
3 years and over	106	$971,568	30%		98	$891,841	27%
2 years and over	148	$289,972	9%		131	$269,495	8%
1 year and over	207	$397,437	12%		233	$457,009	14%
Total Aged		$1,658,977	51%			$1,618,345	49%
Current Rates	1202	$1,623,727	49%		1450	$1,697,940	51%
Total Rates Outstanding		**$3,282,704**	**100%**			**$3,316,285**	**100%**

An appropriately qualified and experienced debt collection contractor has been appointed to assist in resolving outstanding debts. Officers continue to administer payment arrangements outside of the ordinary payment options in line with the current Policy F1 - Revenue Collection.

**Minor differences in percentage calculations are due to rounding errors as percentages are displayed as whole numbers.*

Outstanding Sundry Debtors

The figure for total outstanding sundry debtors as at 28 February 2026 was $613,427.07 compared to $53,533.40 as at 28 February 2025. Aged sundry debtors greater than ninety (90) days amount is mainly due to three (3) debtors one being a BAS refund, one is a long service leave recoup, and another is a project contribution where further information is to be provided, prior to payment being made.

The current sundry debtor balance has seven (7) major debtors; two (2) totalling $404,997 are associated with grant funding of which $295,119 was received 6 March 2026. $26,910 relates to a lease which was paid 5 March 2026. $51,980 relates to BAS refunds and $18,136 is for water use.

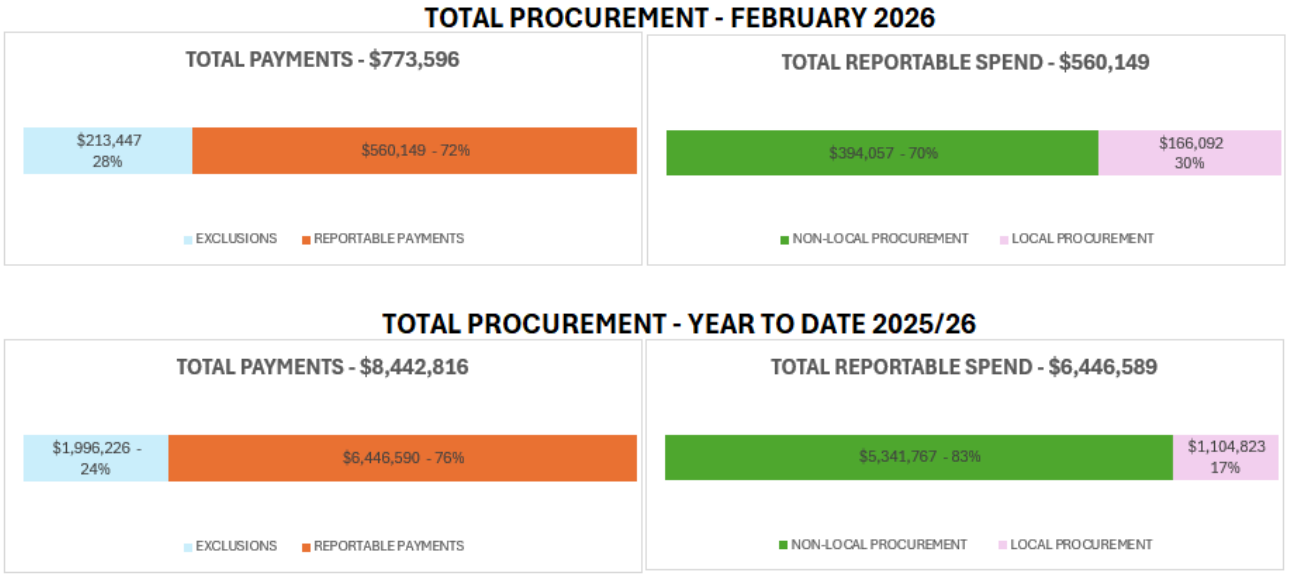
Generally, the aged debts are made up of several small debts with no single-issue dominating.

TABLE 2.

CURRENT YEAR	30/11/2025	%		28/02/2025	%
90 days and over	$91,503.91	15%		$16,653.17	29%
60 days and over	$4,357.10	1%		$1,497.00	3%
30 days and over	$953.21	0%		$10,002.59	17%
Current	$523,223.30	84%		$29,400.18	51%
Total Debtors Outstanding	**$620,037.52**	**100%**		**$57,552.93**	**100%**
Credits	**-$6,610.45**			**-$4,030.53**	
Total Including Credits	**$613,427.07**			**$53,522.40**	

Local Procurement

To support the local economy, Council commits to spending locally where possible and reasonably practicable. For the month of February 2026, Officers report the following in relation to local procurement, noting that 30% of payments were made to local businesses by the end of February with the year-to-date (YTD) figure currently standing at 17%.



The above figures provide an indication of the levels of local procurement as a percentage of reportable payments. It is important to note that in the development of the above tables, several exclusions apply and are not included in the reportable totals. These include, but are not limited to, payments made for the following:

1. Superannuation
2. Goods and Services Tax
3. Department of Fire and Emergency Services
4. Local Government Insurance Services
5. WA Local Government Association
6. WA Treasury Corporation
7. Office of the Auditor General
8. Utilities (Synergy, Telstra, Water Corporation)
9. Placement of Shire term deposits

OPTIONS

Not applicable

IMPLICATIONS TO CONSIDER

Consultative

Not applicable

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance

Policy Related

F2 Procurement
F6 Credit Cards
F5 Authority to make payments from Trust and Municipal Funds
DL 1.1.17 Payments from the Municipal or Trust Funds

Financial

This report and its appendices provide a summary of the financial position of the Shire at the end of the reporting period. The prior year figures reported are an actual following the finalisation of the 2024/25 Annual Financial Report.

Legal and Statutory

Section 6.10 of the *Local Government Act 1995* is applicable and states:

"6.10. Financial management regulations

Regulations may provide for —

(a) the security and banking of money received by a local government; and

(b) the keeping of financial records by a local government; and

(c) the management by a local government of its assets, liabilities and revenue; and

(d) the general management of, and the authorisation of payments out of —

(i) the municipal fund; and

(ii) the trust fund,

of a local government."

Regulations 13, 13A, 34 and 35 of the *Local Government (Financial Management) Regulations 1996* are applicable and state:

"13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.

(1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —

(a) the payee's name; and

(b) the amount of the payment; and

(c) the date of the payment; and

(d) sufficient information to identify the transaction.

(2) A list of accounts for approval to be paid is to be prepared each month showing —

(a) for each account which requires council authorisation in that month —

(i) the payee's name; and

(ii) the amount of the payment; and

(iii) sufficient information to identify the transaction;

and

(b) the date of the meeting of the council to which the list is to be presented.

(3) A list prepared under subregulation (1) or (2) is to be —

(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

13A. Payments by employees via purchasing cards

(1) If a local government has authorised an employee to use a credit, debit or other purchasing card, a list of payments made using the card must be prepared each month showing the following for each payment made since the last such list was prepared —

(a) the payee's name;

(b) the amount of the payment;

(c) the date of the payment;

(d) sufficient information to identify the payment.

(2) A list prepared under subregulation (1) must be —

(a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

(b) recorded in the minutes of that meeting.

34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

***committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.*

*(1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the **relevant month**) in the following detail —*

(a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and

(b) budget estimates to the end of the relevant month; and

(c) actual amounts of expenditure, revenue and income to the end of the relevant month; and

(d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and

(e) the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.

(1B) The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(1C) Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.

(2) Each statement of financial activity is to be accompanied by documents containing —

[(a) deleted]

(b) an explanation of each of the material variances referred to in subregulation (1)(d); and

(c) such other supporting information as is considered relevant by the local government.

(3) The information in a statement of financial activity must be shown according to nature classification.

(4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and

(b) recorded in the minutes of the meeting at which it is presented.

(5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

35. Financial position statement required each month

*(1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the **previous month**) and —*

(a) the financial position of the local government as at the last day of the previous financial year; or

(b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.

(2) A statement of financial position must be —

(a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and

(b) recorded in the minutes of the meeting at which it is presented."

Risk Related

It is a requirement of the *Local Government (Financial Management) Regulations 1996* that local governments prepare a Statement of Financial Activity within two (2) months after the end of the reporting period. This report mitigates the risk of non-compliance with the Regulations.

Workforce

The scope of this report can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
110326

Moved: Cr Melissa Welsh **Seconded: Cr Denese Smythe**

That, with regards to the Financial Report - February 2026, Council:

1. **Receives the Monthly Financial Report and the list of payments drawn from the Municipal and Trust accounts for the period ending 28 February 2026 as summarised below:**

February 2026

MUNICIPAL FUND	**AMOUNT ($)**
Electronic Payments	**652,864.56**
Cheque Payments	**12,569.60**
Direct Debits	**127,225.27**
Sub Total	**792,659.43**
Payroll Net Salaries	**294,771.35**

Total - Municipal	**1,087,430.78**
TRUST FUND	
Electronic Funds Payments	**0.00**
Cheque Payments	**0.00**
Direct Debits Licensing	**97,459.90**
Total - Trust	**97,459.90**
TOTAL DISBURSEMENTS	**1,184,890.68**

In Favour: **Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh**

Against: **Nil**

CARRIED 7/0

SHIRE OF YORK

MONTHLY FINANCIAL REPORT

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

For the period ended 28 February 2026

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

TABLE OF CONTENTS

Statement of financial activity		2
Statement of financial position		3
Note 1	Basis of preparation	4
Note 2	Net current assets information	5
Note 3	Explanation of variances	6

SHIRE OF YORK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

	Note	Adopted Budget Estimates (a)	YTD Budget Estimates (b)	YTD Actual (c)	Variance* $ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
		$	$	$	$	%	
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates		8,944,151	8,956,523	**8,917,868**	(38,655)	(0.43%)	
Grants, subsidies and contributions		1,505,372	1,186,157	**1,331,501**	145,344	12.25%	▲
Fees and charges		2,154,233	1,843,255	**1,653,809**	(189,446)	(10.28%)	▼
Interest revenue		284,000	165,320	**229,718**	64,398	38.95%	▲
Other revenue		179,800	121,192	**308,197**	187,005	154.30%	▲
Profit on asset disposals		102,748	67,688	**0**	(67,688)	(100.00%)	▼
		13,170,304	**12,340,135**	**12,441,093**	**100,958**	0.82%	
Expenditure from operating activities							
Employee costs		(6,859,454)	(4,572,552)	**(4,283,969)**	288,583	6.31%	
Materials and contracts		(4,792,706)	(3,200,255)	**(2,262,127)**	938,128	29.31%	▲
Utility charges		(560,711)	(373,660)	**(325,315)**	48,345	12.94%	▲
Depreciation		(6,812,097)	(4,541,344)	**(596,621)**	3,944,723	86.86%	▲
Finance costs		(40,709)	(27,136)	**(23,627)**	3,509	12.93%	
Insurance		(295,817)	(295,817)	**(264,115)**	31,702	10.72%	▲
Other expenditure		(474,695)	(335,371)	**(299,917)**	35,454	10.57%	▲
Loss on asset disposals		(28,802)	(19,192)	**(125,888)**	(106,696)	(555.94%)	▼
		(19,864,991)	**(13,365,327)**	**(8,181,579)**	**5,183,748**	38.79%	
Non cash amounts excluded from operating activities	2(c)	6,758,285	4,492,848	**722,509**	(3,770,339)	(83.92%)	▼
Amount attributable to operating activities		**63,598**	**3,467,656**	**4,982,023**	**1,514,367**	43.67%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions		2,181,238	881,238	**461,250**	(419,988)	(47.66%)	▼
Proceeds from disposal of assets		436,000	77,000	**70,000**	(7,000)	(9.09%)	
		2,617,238	**958,238**	**531,250**	**(426,988)**	(44.56%)	
Outflows from investing activities							
Acquisition of property, plant and equipment		(2,142,130)	(550,000)	**(495,798)**	54,202	9.85%	
Acquisition of infrastructure		(2,857,348)	(277,000)	**(121,853)**	155,147	56.01%	▲
		(4,999,478)	**(827,000)**	**(617,651)**	**209,349**	25.31%	
Amount attributable to investing activities		**(2,382,240)**	**131,238**	**(86,401)**	**(217,639)**	(165.84%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves		75,000	0	**0**	0	0.00%	
		75,000	**0**	**0**	**0**	0.00%	
Outflows from financing activities							
Repayment of borrowings		(155,947)	(95,326)	**(95,326)**	0	0.00%	
Transfer to reserves		(807,223)	0	**(59,736)**	(59,736)	0.00%	
		(963,170)	**(95,326)**	**(155,062)**	**(59,736)**	(62.66%)	
Amount attributable to financing activities		**(888,170)**	**(95,326)**	**(155,062)**	**(59,736)**	(62.66%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year	2(a)	3,227,052	3,227,052	**3,360,563**	133,511	4.14%	
Amount attributable to operating activities		63,598	3,467,656	**4,982,023**	1,514,367	43.67%	▲
Amount attributable to investing activities		(2,382,240)	131,238	**(86,401)**	(217,639)	(165.84%)	▼
Amount attributable to financing activities		(888,170)	(95,326)	**(155,062)**	(59,736)	(62.66%)	▼
Surplus or deficit after imposition of general rates		**20,240**	**6,730,620**	**8,101,123**	**1,370,503**	20.36%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data outside the adopted materiality threshold.
▲ Indicates a variance with a positive impact on the financial position.
▼ Indicates a variance with a negative impact on the financial position.
Refer to Note 3 for an explanation of the reasons for the variance.

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

SHIRE OF YORK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

	Actual 30 June 2025	Actual as at 28 February 2026
	$	$
CURRENT ASSETS		
Cash and cash equivalents	7,767,912	6,094,173
Trade and other receivables	1,713,080	3,222,946
Other financial assets	1,028,433	5,188,006
Inventories	7,962	87,793
Other assets	1,762,468	517,031
TOTAL CURRENT ASSETS	12,279,855	15,109,949
NON-CURRENT ASSETS		
Trade and other receivables	252,455	252,455
Other financial assets	79,620	79,620
Property, plant and equipment	46,429,183	46,673,089
Infrastructure	136,828,337	136,411,957
Right-of-use assets	947,265	944,881
TOTAL NON-CURRENT ASSETS	184,536,860	184,362,002
TOTAL ASSETS	196,816,715	199,471,951
CURRENT LIABILITIES		
Trade and other payables	2,846,755	891,735
Contract liabilities	3,281,890	3,281,890
Borrowings	155,947	60,621
Employee related provisions	658,020	642,842
TOTAL CURRENT LIABILITIES	6,942,612	4,877,088
NON-CURRENT LIABILITIES		
Borrowings	556,708	556,708
Employee related provisions	360,257	360,257
TOTAL NON-CURRENT LIABILITIES	916,965	916,965
TOTAL LIABILITIES	7,859,577	5,794,053
NET ASSETS	**188,957,138**	**193,677,898**
EQUITY		
Retained surplus	22,569,963	27,230,987
Reserve accounts	2,646,143	2,705,879
Revaluation surplus	163,741,032	163,741,032
TOTAL EQUITY	**188,957,138**	**193,677,898**

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

SHIRE OF YORK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

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

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

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

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

PREPARATION TIMING AND REVIEW
Date prepared: All known transactions up to 11 March 2026

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

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

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

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

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

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

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
- Fair value measurement of assets carried at reportable value including:
  - Property, plant and equipment
  - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Measurement of employee benefits

SHIRE OF YORK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

2 NET CURRENT ASSETS INFORMATION

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

	Note	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 28 February 2026
Current assets		$	$	$
Cash and cash equivalents		8,190,980	7,767,912	6,094,173
Trade and other receivables		1,572,271	1,713,080	3,222,946
Other financial assets		666,106	1,028,433	5,188,006
Inventories		5,000	7,962	87,793
Contract assets		1,762,468	0	0
Other assets		39,391	1,762,468	517,031
		12,236,216	12,279,855	15,109,949
Less: current liabilities				
Trade and other payables		(2,822,244)	(2,846,755)	(891,735)
Other liabilities		(3,281,890)	(3,281,890)	(3,281,890)
Borrowings		(155,947)	(155,947)	(60,621)
Employee related provisions		(725,584)	(658,020)	(642,842)
Other provisions		(46,819)	0	0
		(7,032,484)	(6,942,612)	(4,877,088)
Net current assets		5,203,732	5,337,243	10,232,861
Less: Total adjustments to net current assets	2(b)	(1,976,680)	(1,976,680)	(2,131,738)
Closing funding surplus / (deficit)		**3,227,052**	**3,360,563**	**8,101,123**

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets				
Less: Reserve accounts		(2,665,339)	(2,646,143)	(2,705,879)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans				
- Rates receivable		0	0	(11,675)
Add: Current liabilities not expected to be cleared at the end of the year				
- Current portion of borrowings		155,947	155,947	60,621
- Current portion of employee benefit provisions held in reserve		532,712	513,516	525,195
Total adjustments to net current assets	2(a)	**(1,976,680)**	**(1,976,680)**	**(2,131,738)**

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 28 February 2026	YTD Actual 28 February 2026
	$	$	$
Adjustments to operating activities			
Less: Profit on asset disposals	(102,748)	(67,688)	0
Add: Loss on asset disposals	28,802	19,192	125,888
Add: Depreciation	6,812,097	4,541,344	596,621
Movement in current employee provisions associated with restricted cash	20,134		
Total non-cash amounts excluded from operating activities	**6,758,285**	**4,492,848**	**722,509**

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

SHIRE OF YORK
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 28 FEBRUARY 2026

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2025-26 year is $10,000 and 10.00% whichever is the greater.

Description	Var. $	Var. %	
	$	%	
Revenue from operating activities			
Grants, subsidies and contributions Story Book funding $54,064 & Workers Compensation $29,565 not included in the budget. CRC Contributions $110,712 in the budget as fees & charges, a budget amendment is required to amend this issue. Incorrect IE code used for Town Hall grant. Heritage donations $6,040 higher than expected.	145,344	12.25%	▲
Fees and charges Sale of Water $151,295 & Lease Charges $15,424 lower than expected. York CRC Charges $105,032 lower due to incorrect IE code allocation. Pool Admissions $14,828 higher than anticipated.	(189,446)	(10.28%)	▼
Interest revenue Rates interest $27,352 and Municipal interest $24,952 higher than anticipated.	64,398	38.95%	▲
Other revenue Containers for Change revenue $91,614 higher than expected. Macartney St and carpark reimbursement for consultancy costs for traffic engineering $27,000 not budgeted. Licensing commission $8,108 higher than anticipated. Insurance claim $7,781 Forbes St not anticipated. York CRC Charges Other $38,535, service agreement incorrect IE code allocation.	187,005	154.30%	▲
Profit on asset disposals Vehicles are yet to be traded and disposed from the asset register.	(67,688)	(100.00%)	▼
Expenditure from operating activities			
Materials and contracts Tree pruning $148,526, Road Mtc $153,419 lower than anticipated. Refuse collection & disposal fees $58,489, Economic Grant Funding $30,015 lower than expected. Incorrect IE Code used for PWOH $287,447. Rate recovery expenses not yet applied. CESM expenses yet to be paid. Projects & Assets expenses $80,728 lower than expected. Traffic Signs $53,092 higher than expected. Festivals & Events $28,063 allocated to the wrong IE code.	938,128	29.31%	▲
Utility charges Standpipes $61,781 & Forrest Oval $10,231 water lower than expected. Avon Park toilets $12,727 over estimated budget.	48,345	12.94%	▲
Depreciation Depreciation has only been run for July 2025. Our target is to have depreciation up to date for the March report.	3,944,723	86.86%	▲
Insurance Insurance paid in full, plant and vehicle insurance has been incorrectly allocated.	31,702	10.72%	▲
Other expenditure Incorrect IE code used for elected member payments of $15,464, Conservation Projects $15,955 & Festivals & Events $14,808. Container for Change refunds $89,777 not included in the budget. Multi-Year Funding $15,328, Area Promotion $19,889 & Economic Grant Funding $26,310 lower than expected.	35,454	10.57%	▲
Loss on asset disposals Assets below the $5,000 threshold have been disposed - loss $95,378.	(106,696)	(555.94%)	▼
Non cash amounts excluded from operating activities Depreciation has only been run for July 2025. Our target is to have depreciation up to date for the March report.	(3,770,339)	(83.92%)	▼
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions Roads to Recovery, Regional Road Group and Light Industrial Area funding lower then anticipated.	(419,988)	(47.66%)	▼
Outflows from investing activities			
Acquisition of infrastructure MRWA payment for Talbot Road West disputed and credit of $108,005 received. Swimming pool, Blackspot and Light Industrial Area projects lower than anticipated.	155,147	56.01%	▲
Surplus or deficit after imposition of general rates	1,370,503	20.36%	▲

SHIRE OF YORK

SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Key information	2
2	Key information - graphical	3
3	Cash and financial assets	4
4	Reserve accounts	5
5	Capital acquisitions	6
6	Disposal of assets	8
7	Receivables	9
8	Other current assets	10
9	Payables	11
10	Borrowings	12
11	Other current liabilities	13
12	Grants and contributions	14
13	Capital grants and contributions	15
14	Trust fund	16

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)

	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
Opening	$3.23 M	$3.23 M	$3.36 M	$0.13 M
Closing	$0.02 M	$6.73 M	$8.10 M	$1.37 M

Refer to Statement of Financial Activity

Cash and cash equivalents

	$11.28 M	% of total
Unrestricted Cash	$8.58 M	76.0%
Restricted Cash	$2.71 M	24.0%

Refer to 3 - Cash and Financial Assets

Payables

	$0.89 M	% Outstanding
Trade Payables	$0.25 M	
0 to 30 Days		64.6%
Over 30 Days		35.4%
Over 90 Days		32.5%

Refer to 9 - Payables

Receivables

	$0.10 M	% Collected
Rates Receivable	$3.12 M	71.5%
Trade Receivable	$0.10 M	% Outstanding
Over 30 Days		15.8%
Over 90 Days		14.9%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
$0.06 M	$3.47 M	$4.98 M	$1.51 M

Refer to Statement of Financial Activity

Rates Revenue

YTD Actual	$8.92 M	% Variance
YTD Budget	$8.96 M	(0.4%)

Grants and Contributions

YTD Actual	$1.33 M	% Variance
YTD Budget	$1.19 M	12.3%

Refer to 12 - Grants and Contributions

Fees and Charges

YTD Actual	$1.65 M	% Variance
YTD Budget	$1.84 M	(10.3%)

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($2.38 M)	$0.13 M	($0.09 M)	($0.22 M)

Refer to Statement of Financial Activity

Proceeds on sale

YTD Actual	$0.07 M	%
Adopted Budget	$0.44 M	(83.9%)

Refer to 6 - Disposal of Assets

Asset Acquisition

YTD Actual	$0.12 M	% Spent
Adopted Budget	$2.86 M	(95.7%)

Refer to 5 - Capital Acquisitions

Capital Grants

YTD Actual	$0.46 M	% Received
Adopted Budget	$2.18 M	(78.9%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities

Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. $ (b)-(a)
($0.89 M)	($0.10 M)	($0.16 M)	($0.06 M)

Refer to Statement of Financial Activity

Borrowings

Principal repayments	($0.10 M)
Interest expense	($0.02 M)
Principal due	$0.62 M

Refer to 10 - Borrowings

Reserves

Reserves balance	$2.71 M
Net Movement	$0.06 M

Refer to 4 - Cash Reserves

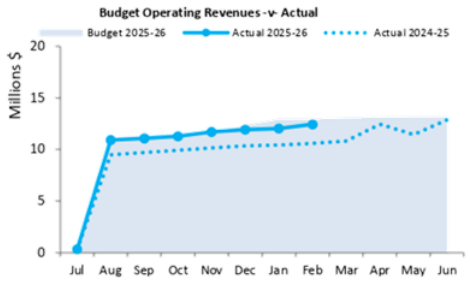
This information is to be read in conjunction with the accompanying Financial Statements and notes.

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

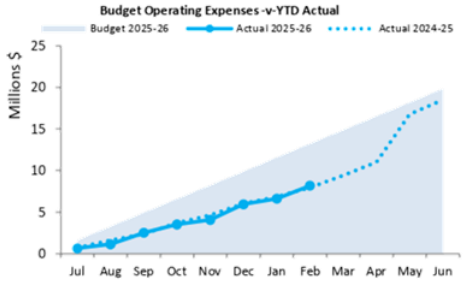
2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES

OPERATING REVENUE

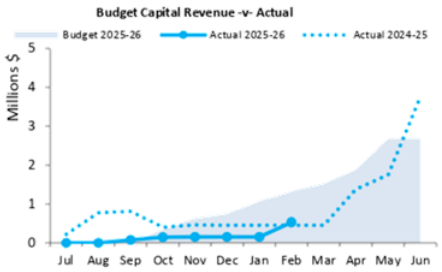


OPERATING EXPENSES

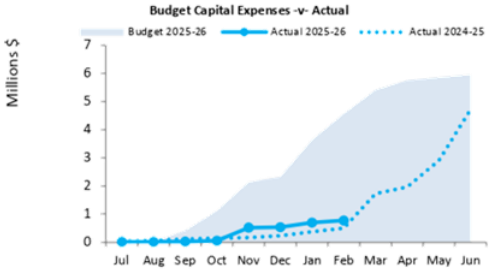


INVESTING ACTIVITIES

CAPITAL REVENUE

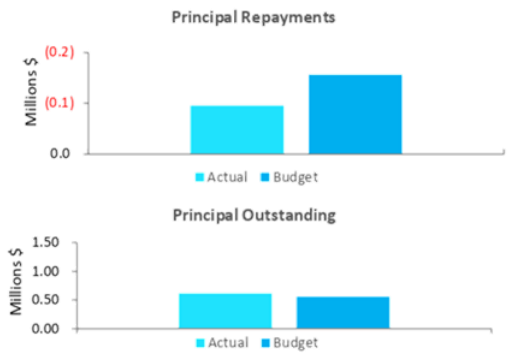


CAPITAL EXPENSES

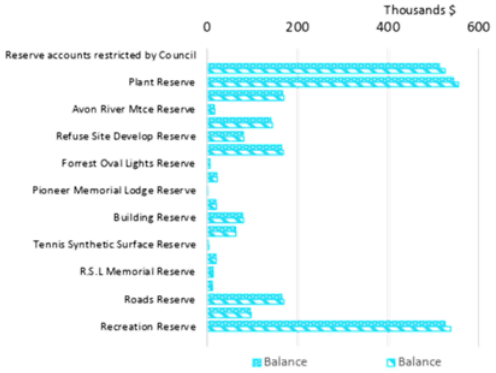


FINANCING ACTIVITIES

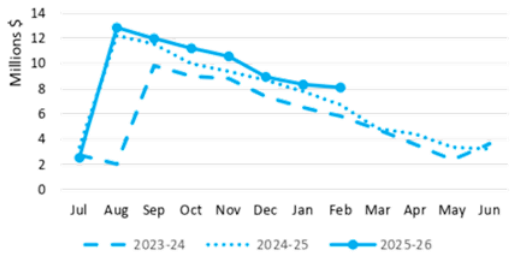
BORROWINGS



RESERVES



Closing funding surplus / (deficit)



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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

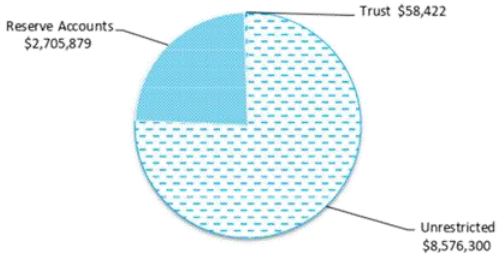
3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		$	$	$	$			
Cash on Hand	Cash and cash equivalents	6,580	0	6,580	0		Nil	On Hand
Muni Bank	Cash and cash equivalents	1,077,085	0	1,077,085	0	Bendigo	Nil	Cheque Acc.
Westpac Flexi	Cash and cash equivalents	32,338	0	32,338	0	Westpac	Variable	N/A
AMP Business Saver	Cash and cash equivalents	26	0	26	0	AMP	Variable	N/A
Westpac - LIA Term Deposit	Financial assets at amortised cost	3,000,000		3,000,000	0	Westpac	4.40%	18/06/2026
NAB - Term Deposit	Cash and cash equivalents	2,500,000	0	2,500,000	0	NAB	4.10%	28/04/2026
NAB - Term Deposit	Cash and cash equivalents	1,500,000	0	1,500,000	0	NAB	3.60%	27/03/2026
Trust Bank	Cash and cash equivalents	338,393	0	338,393	0	Bendigo	Nil	Cheque Acc.
Trust Bank	Cash and cash equivalents	0	0		58,422	Bendigo	Nil	Cheque Acc.
Bendigo Trust Term Deposit	Financial assets at amortised cost	39,370	0	39,370	0	Bendigo	3.05%	29/05/2026
Bendigo Trust Term Deposit	Financial assets at amortised cost	36,935		36,935	0	Bendigo	3.05%	29/05/2026
Bendigo Trust Term Deposit	Financial assets at amortised cost	45,573		45,573	0	Bendigo	3.05%	29/05/2026
Reserves Bank	Cash and cash equivalents	0	6,151	6,151	0	Bendigo	Variable	N/A
Reserves Term Deposits	Financial assets at amortised cost	0	1,051,128	1,051,128	0	Westpac	4.46%	09/06/2026
Reserves Term Deposits	Cash and cash equivalents	0	633,600	633,600	0	Westpac	4.49%	21/07/2026
Reserves Term Deposits	Financial assets at amortised cost	0	1,015,000	1,015,000	0	Westpac	4.40%	18/06/2026
Total		**8,576,300**	**2,705,879**	**11,282,179**	**58,422**			
Comprising								
Cash and cash equivalents		5,454,422	639,751	6,094,173	58,422			
Financial assets at amortised cost - Term Deposits		3,121,878	2,066,128	5,188,006	0			
		8,576,300	**2,705,879**	**11,282,179**	**58,422**			

KEY INFORMATION
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.
Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

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



SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

4 RESERVE ACCOUNTS

	Budget				Actual			
Reserve account name	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	$	$	$	$	$	$	$	$
Reserve accounts restricted by Council								
Leave Reserve	532,712	20,134		552,846	513,516	11,679	0	525,195
Plant Reserve	542,970	70,522		613,492	542,970	12,349	0	555,319
Land & Infrastructure Reserve	166,146	43,549		209,695	166,146	3,779	0	169,925
Avon River Mtce Reserve	16,211	613		16,824	16,211	369	0	16,580
Industrial Land Reserve	140,826	5,323		146,149	140,827	3,202	0	144,029
Refuse Site Develop Reserve	79,360	2,999		82,359	79,360	1,805	0	81,165
Centennial Gardens Reserve	164,105	6,203		170,308	164,105	3,732	0	167,837
Forrest Oval Lights Reserve	6,474	245		6,719	6,474	147	0	6,621
Bowls Synthetic Surface Reserve	21,485	812		22,297	21,484	489	0	21,973
Pioneer Memorial Lodge Reserve	560	60,021		60,581	560	13	0	573
Carparking Reserve	19,570	740		20,310	19,570	445	0	20,015
Building Reserve	79,215	147,994		227,209	79,215	1,801	0	81,016
Disaster Reserve	62,296	2,355		64,651	62,296	1,417	0	63,713
Tennis Synthetic Surface Reserve	3,316	125		3,441	3,316	75	0	3,391
Tied Grant Funds Reserve	19,557	0		19,557	19,557	0	0	19,557
R.S.L Memorial Reserve	13,241	500		13,741	13,241	301	0	13,542
Greenhills Townsite Development Reserve	11,792	446		12,238	11,792	268	0	12,060
Roads Reserve	164,864	6,230		171,094	164,864	3,750	0	168,614
Swimming Pool Reserve	94,578	298,529		393,107	94,578	2,151	0	96,729
Recreation Reserve	526,061	19,883	(75,000)	470,944	526,061	11,964	0	538,025
Bridge Reserve	0	120,000		120,000	0		0	0
	2,665,339	**807,223**	**(75,000)**	**3,397,562**	**2,646,143**	**59,736**	**0**	**2,705,879**

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted Budget	YTD Budget	YTD Actual	YTD Variance
	$	$	$	$
Land	31,500	0	0	0
Buildings - specialised	539,630	50,000	1,848	(48,152)
Furniture and equipment	90,000	0	0	0
Plant and equipment	1,481,000	500,000	493,950	(6,050)
Acquisition of property, plant and equipment	**2,142,130**	**550,000**	**495,798**	**(54,202)**
Infrastructure - roads	1,977,712	170,000	4,159	(165,841)
Infrastructure - bridges	0	0	180	180
Infrastructure - other	879,636	107,000	117,514	10,514
Acquisition of infrastructure	**2,857,348**	**277,000**	**121,853**	**(155,147)**
Total capital acquisitions	**4,999,478**	**827,000**	**617,651**	**(209,349)**
Capital Acquisitions Funded By:				
Capital grants and contributions	2,181,238	881,238	461,250	(419,988)
Other (disposals & C/Fwd)	436,000	77,000	70,000	(7,000)
Recreation Reserve	75,000		0	0
Contribution - operations	2,307,240	(131,238)	86,401	217,639
Capital funding total	**4,999,478**	**827,000**	**617,651**	**(209,349)**

KEY INFORMATION

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

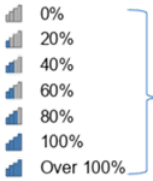
In accordance with *Local Government (Financial Management) Regulation 17A(2),* the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators



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

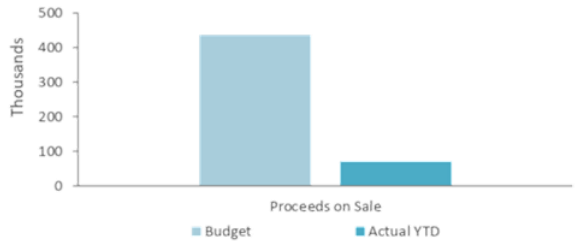
	Account Description	Adopted Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		$	$	$	$
042339	ADMINISTRATION VEHICLES	55,000	0	0	0
043141	ADMIN OFFICE CAPITAL - BUILDINGS	0	0	206	(206)
043142	FURNITURE & EQUIPMENT ADMIN	90,000	0	0	0
053035	RANGER VEHICLE PURCHASE CAPITAL	52,000	0	0	0
077305	PLANT AND EQUIPMENT CAPITAL	32,000	0	0	0
068302	PML BUILDING CAPITAL	23,130	0	732	(732)
109389	CBD UPGRADE	294,234	70,000	58,365	11,635
112302	SWIMMING POOL CAPITAL (STAGE 1) - BUILDINGS	300,000	50,000	910	49,090
112308	INFRASTRUCTURE OTHER - SWIMMING POOL	12,000	12,000	10,700	1,300
113029	TOWN HALL BUILDING	200,000	0	0	0
113314	CANDICE BATEMAN PARK - INFRASTRUCTURE	58,422	0	0	0
113335	HERITAGE TRAILS INFRASTRUCTURE	259,960	0	0	0
113346	OFF ROAD VEHICLE TRACK INFRASTRUCTURE	255,020	25,000	19,802	5,198
123804	EV CHARGING STATION	0	0	28,647	(28,647)
122400	ROADS TO RECOVERY PROJECTS	685,821	10,000	1,960	8,040
122401	REGIONAL ROAD GROUP PROJECTS	677,326	10,000	8,353	1,647
122404	MUNICIPAL BRIDGE CONSTRUCTION PROJECTS	0	0	180	(180)
122407	BLACKSPOT PROJECTS	314,565	50,000	30,440	19,560
122414	MUNICIPAL ROAD CONSTRUCTION RRSP PROJECTS	0	0	(108,005)	108,005
122416	LIGHT INDUSTRIAL AREA - CAPEX	300,000	100,000	71,411	28,589
127304	PLANT PURCHASES CAPITAL	1,287,000	500,000	493,950	6,050
133319	PLANT & EQUIP - VEHICLE (Y000)	55,000	0	0	0
143304	DEPOT - BUILDINGS CAPITAL	16,500	0	0	0
146303	LAND PURCHASE AND DEVELOPMENT	31,500	0	0	0
		4,999,478	**827,000**	**617,651**	**209,349**

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget Net Book Value	Budget Proceeds	Budget Profit	Budget (Loss)	YTD Actual Net Book Value	YTD Actual Proceeds	YTD Actual Profit	YTD Actual (Loss)
		$	$	$	$	$	$	$	$
	Plant and equipment								
12016	P147 - Volvo G930	103,978	77,000	0	(26,978)	100,510	70,000	0	(30,510)
12178	P170 - ASV Posi Track Skidsteer	29,232	40,000	10,768	0	0	0	0	0
11820	P104 - Hino 700S 10T Side Tipper	53,682	92,000	38,318	0	0	0	0	0
12051	P161 - Isuzu 7T Side Tipper	38,199	80,000	41,801	0	0	0	0	0
	Sweeper Trailer	0	7,000	7,000	0	0	0	0	0
	Graffiti Trailer	0	3,000	3,000	0	0	0	0	0
12244	P166 - Isuzu D-Max D/Cab 4x4	31,387	32,000	613	0	0	0	0	0
12226	P175 - Ford Ranger D/Cab 4x4	21,964	22,000	36	0	0	0	0	0
12235	P167 - Ford Ranger D/Cab 4x4	25,298	25,000	0	(298)	0	0	0	0
12200	P138 - Isuzu D-Max	10,788	12,000	1,212	0	0	0	0	0
12243	P173 - Mazda CX5	29,176	28,000	0	(1,176)	0	0	0	0
12242	P133 - Hyundai Venue	18,350	18,000	0	(350)	0	0	0	0
				0	0			0	0
	Assets Under $5,000 Threshhold	0	0	0	0	95,378	0	0	(95,378)
		362,054	**436,000**	**102,748**	**(28,802)**	**195,888**	**70,000**	**0**	**(125,888)**

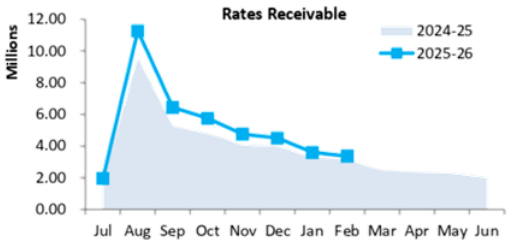


SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 June 2025	28 Feb 2026
	$	$
Opening arrears previous year	1,691,658	2,022,534
Levied this year	8,045,641	8,917,868
Less - collections to date	(7,714,765)	(7,821,639)
Net rates collectable	**2,022,534**	**3,118,763**
% Collected	79.2%	71.5%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Receivables - general	(6,610)	523,223	953	4,357	91,504	613,427
Percentage	(1.1%)	85.3%	0.2%	0.7%	14.9%	
Balance per trial balance						
Sundry Debtors	(6,610)	523,223	953	4,357	91,504	613,427
Other receivables	0	185,763	0	0	0	181,925
GST receivable	0	189,592	0	0	0	105,025
Receivables for employee related provisions		51,976	0	0	0	51,976
Allowance for impairment of receiva	0	(848,144)	0	0	0	(848,144)
Other Receivables - Accrued Debtc	0	0	0	0	0	(26)
Total receivables general outstanding						**104,183**

Amounts shown above include GST (where applicable)

KEY INFORMATION

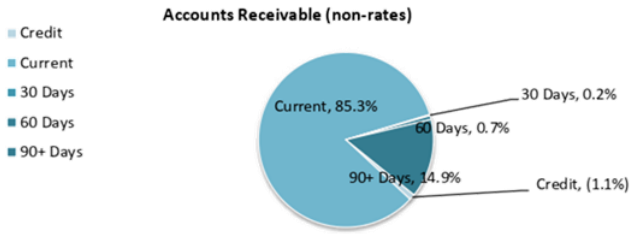
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Classification and subsequent measurement

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

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



SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 28 February 202
	$	$	$	$
Financial assets at amortised cost - term deposits	1,028,433	4,159,573	0	5,188,006
Inventory				
Fuel	7,962	79,831	0	87,793
Other assets				
Contract assets	1,762,468	0	(1,245,437)	517,031
Total other current assets	**2,798,863**	**4,239,404**	**(1,245,437)**	**5,792,830**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory
Inventories are measured at the lower of cost and net realisable value.
Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

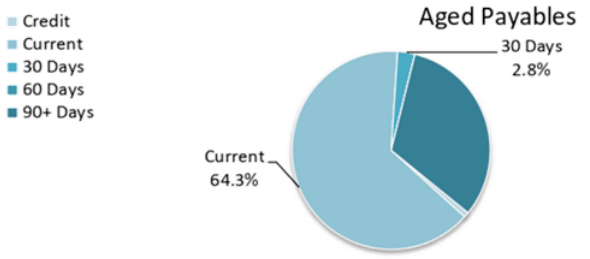
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	$	$	$	$	$	$
Payables - general	(2,280)	162,477	7,124	0	80,648	247,969
Percentage	(0.9%)	65.5%	2.9%	0.0%	32.5%	
Balance per trial balance						
Sundry creditors	(2,280)	162,477	7,124	0	80,648	247,969
Receipts in Advance - Excess Rates	0	134,511	0	0	0	134,511
Bonds and Deposits	0	478,826	0	0	0	478,826
Other Payables - ESL	0	30,429	0	0	0	30,429
Total payables general outstanding						**891,735**

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans Actual	New Loans Budget	Principal Repayments Actual	Principal Repayments Budget	Principal Outstanding Actual	Principal Outstanding Budget	Interest Repayments Actual	Interest Repayments Budget
		$	$	$	$	$	$	$	$	$
Forrest Oval Stage 1	62	581,713	0	0	(40,641)	(82,561)	541,072	499,152	(19,014)	(35,368)
Forrest Oval Stage 2	63	51,152	0	0	(21,362)	(28,668)	29,790	22,484	(1,802)	(2,086)
Forrest Oval Stage 3	64	79,790	0	0	(33,323)	(44,718)	46,467	35,072	(2,811)	(3,255)
Total		**712,655**	**0**	**0**	**(95,326)**	**(155,947)**	**617,329**	**556,708**	**(23,627)**	**(40,709)**
Current borrowings		155,947					60,621			
Non-current borrowings		556,708					556,708			
		712,655					**617,329**			

All debenture repayments were financed by general purpose revenue.

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

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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 28 February 2026
		$	$	$	$	$
Other liabilities						
Contract liabilities		3,281,890	0	0	0	3,281,890
Total other liabilities		3,281,890	0	0	0	3,281,890
Employee Related Provisions						
Provision for annual leave		408,324	0	0	0	408,324
Provision for long service leave		202,877	0	0	(15,178)	187,699
Provision for Sick Leave		46,819	0	0	0	46,819
Total Provisions		658,020	0	0	(15,178)	642,842
Total other current liabilities		**3,939,910**	**0**	**0**	**(15,178)**	**3,924,732**

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.
Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee Related Provisions

Short-term employee benefits

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

Other long-term employee benefits

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

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

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2026	Current Liability 28 Feb 2026	Grants, subsidies and Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Grants and subsidies								
Grant Funds (Untied)	0	0	0	0	0	616,681	462,510	462,510
Grant Local Road (Untied)	0	0	0	0	0	414,198	310,647	310,647
Australia Day Council	0	0	0	0	0	15,000	15,000	12,000
LGGS Grants	0	0	0	0	0	59,300	44,475	51,116
Other Grants	0	0	0	0	0	9,596	0	0
Grant RRG - Direct	0	0	0	0	0	231,444	231,444	231,444
Government Grants - Waugal Rises Project	48,033	0	0	48,033	48,033	48,033	48,033	68,064
Operating Grants - Waste Management	0	0	0	0	0	0	0	(386)
York CRC Charges Other Tax Supply (13)	0	0	0	0	0	0	0	93,615
Grant Town Hall Heritage	0	0	0	0	0	0	0	12,000
	48,033	**0**	**0**	**48,033**	**48,033**	**1,394,252**	**1,112,109**	**1,241,010**
Contributions								
Rates Debt Recovery Taxable (3)	0	0	0	0	0	50,000	33,328	(232)
Reimbursements Taxable Supply (03)	0	0	0	0	0	2,000	1,328	109
Charges Other Non Tax Supply (03)	0	0	0	0	0	0	0	4
Reimbursements Non Tax Supply (04)	0	0	0	0	0	3,000	2,000	7,160
Fire Break Contractor Costs (05)	0	0	0	0	0	3,200	2,128	4,850
Contributions to Rural Numbers (05)	0	0	0	0	0	500	328	454
Reimbursements Non Taxable - Welfare (08)	0	0	0	0	0	1,000	664	0
Contributions & Donations PML (08)	0	0	0	0	0	23,130	15,416	24,464
Reimbursements - Advertising (10)	0	0	0	0	0	0	0	446
Contributions/Reimbursements - Taxable (11)	0	0	0	0	0	350	232	0
Charges - Lost Books (11)	0	0	0	0	0	(20)	(8)	50
Library Interlibrary Freight Reimbursements (11)	0	0	0	0	0	(200)	(128)	494
Donations Heritage (11)	0	0	0	0	0	150	96	6,040
Reimbursements Taxable Supply Heritage (11)	0	0	0	0	0	10	0	0
Contributions & Donations (13)	0	0	0	0	0	0	0	(400)
York CRC Charges Other Tax Supply (13)	0	0	0	0	0	0	0	17,097
Reimbursements Non Tax Supply (14)	0	0	0	0	0	28,000	18,664	390
Reimbursements - Workers Comp (14)	0	0	0	0	0	0	0	29,565
	0	**0**	**0**	**0**	**0**	**111,120**	**74,048**	**90,491**
TOTALS	**48,033**	**0**	**0**	**48,033**	**48,033**	**1,505,372**	**1,186,157**	**1,331,501**

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

	Capital grant/contribution liabilities					Capital grants, subsidies and		
Provider	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 28 Feb 2026	Current Liability 28 Feb 2026	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	$	$	$	$	$	$	$	$
Capital grants and subsidies								
Grant Town Hall Heritage	0	0	0	0	0	200,000	0	0
Recreation Grants - Taxable	0	0	0	0	0	309,960	109,960	77,980
Road to Recovery - Grants	0	0	0	0	0	685,821	344,243	0
Grant - RRG - Roads	0	0	0	0	0	417,392	317,392	268,290
Grant Govt - Black Spot Funding	83,857	0	0	83,857	83,857	209,643	9,643	8,980
Light Industrial Area - Grants	3,150,000	0	0	3,150,000	3,150,000	300,000	100,000	0
Grant Income - Welfare	0	0	0	0	0	0	0	6,000
Grants- Other (OCA)	0	0	0	0	0	0	0	100,000
	3,233,857	**0**	**0**	**3,233,857**	**3,233,857**	**2,122,816**	**881,238**	**461,250**
Capital contributions								
POS Funds - Candice Bateman Park	0	0	0	0	0	58,422	0	0
	0	**0**	**0**	**0**	**0**	**58,422**	**0**	**0**
TOTALS	**3,233,857**	**0**	**0**	**3,233,857**	**3,233,857**	**2,181,238**	**881,238**	**461,250**

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 28 FEBRUARY 2026

14 TRUST FUND

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Description	Opening Balance 1 July 2025	Amount Received	Amount Paid	Closing Balance 28 February 2026
	$	$	$	$
Cash in Lieu - Public Open Space	58,422	0	0	**58,422**
	58,422	**0**	**0**	**58,422**

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 1

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
31943	05/02/2026	SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT 05/02/2026	1		4,802.80
INV CFC REIMBURS	05/02/2026	SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT 05/02/2026	1	4,802.80	
31944	13/02/2026	SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT 13/02/2026	1		2,950.00
INV CFC REIMBURS	13/02/2026	SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT 13/02/2026	1	2,950.00	
31945	24/02/2026	SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT - 24/02/2026	1		4,816.80
INV CFC REIMBURS	24/02/2026	SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT - 24/02/2026	1	4,816.80	
EFT35532	02/02/2026	SYNERGY	ELECTRICITY USAGE - STREET LIGHTING 25/10-24/11/2025	1		9,803.51
INV 2002691485	15/12/2025	SYNERGY	ELECTRICITY USAGE - STREET LIGHTING 25/10-24/11/2025	1	8,005.53	
INV 2014631657	17/12/2025	SYNERGY	ELECTRICITY USAGE - WORKS DEPOT 18/10-16/12/2025	1	1,243.67	
INV 2006649010	19/12/2025	SYNERGY	ELECTRICITY USAGE - ULSTER ROAD DAM 21/10-17/12/2025	1	120.16	
INV 2014633682	19/12/2025	SYNERGY	ELECTRICITY USAGE - HOWICK ST TOILETS 21/10-17/12/2025	1	169.08	
INV 2006652844	23/12/2025	SYNERGY	ELECTRICTY USAGE - MT BAKEWELL REPEATER 21/10-19/12/2025	1	140.76	
INV 2002703724	30/12/2025	SYNERGY	ELECTRICITY USAGE - CEMETERY 24/10-22/12/2025	1	124.31	
EFT35533	02/02/2026	TELSTRA	TELSTRA MOBILE PHONE SERVICE 11/12/2025-10/01/2026 AND CALLS TO 10/12/2025	1		1,631.85
INV 333 4864 703 I	11/12/2025	TELSTRA	TELSTRA MOBILE PHONE SERVICE 11/12/2025-10/01/2026 AND CALLS TO 10/12/2025	1	1,631.85	
EFT35534	03/02/2026	SYNERGY	ELECTRICITY USAGE 21/10-17/12/2025 - CRC	1		2,568.91
INV 2046605562	18/12/2025	SYNERGY	ELECTRICITY USAGE 21/10-17/12/2025 - 55 FORREST ST BORES	1	120.16	
INV 2038610535	19/12/2025	SYNERGY	ELECTRICTY USAGE 21/10-19/11/2025 - PEACE PARK	1	298.97	
INV 2046606648	19/12/2025	SYNERGY	ELECTRICITY USAGE 21/10-17/12/2025 - CRC	1	853.17	
INV 2058600561	19/12/2025	SYNERGY	ELECTRICITY USAGE 22/10-18/12/2025 - 17 FORBES ST	1	176.20	
INV 2074583136	22/12/2025	SYNERGY	ELECTRICITY USAGE 21/10-18/12/2025 - CENTENNIAL RETICULATION PUMP	1	77.86	
INV 2066594564	22/12/2025	SYNERGY	ELECTRICITY USAGE 21/10-18/12/2025 - WAR MEMORIAL	1	122.24	
INV 2014636584	23/12/2025	SYNERGY	ELECTRICITY USAGE 24/10-22/12/2025 - CANDICE BATEMAN PARK	1	223.07	
INV 2022632237	23/12/2025	SYNERGY	ELECTRICITY USAGE 24/10-22/12/2025 - AVON PARK	1	407.62	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 2

Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 2050611505	23/12/2025 SYNERGY	ELECTRICITY USAGE 24/10-22/12/2025 - AVON PARK TOILETS	1	289.62	
EFT35535	03/02/2026 SYNERGY	ELECTRICITY USAGE 12/11-09/12/2025 - YRCC	1		5,224.22
INV 2098487442	10/12/2025 SYNERGY	ELECTRICITY USAGE 12/11-09/12/2025 - 81 AVON TCE	1	1,459.49	
INV 2098488017	10/12/2025 SYNERGY	ELECTRICITY USAGE 12/11-09/12/2025 - YRCC	1	2,901.53	
INV 2090552043	19/12/2025 SYNERGY	ELECTRICITY USAGE 22/10/-18/12/2025 - 2 DINSDALE ST	1	260.02	
INV 2078585411	29/12/2025 SYNERGY	ELECTRICITY USAGE 23/10-19/12/2025 - AVON PARK POOL ST	1	120.16	
INV 2098502394	30/12/2025 SYNERGY	ELECTRICITY USAGE 25/10-22/12/2025 - MUSEUM	1	483.02	
EFT35536	05/02/2026 AVON WASTE	GENERAL WASTE AND RECYCLING SERVICES	1		42,510.10
INV 74447	09/01/2026 AVON WASTE	GENERAL WASTE AND RECYCLING SERVICES	1	14,435.42	
INV 74478	23/01/2026 AVON WASTE	GENERAL WASTE AND RECYCLING SERVICES	1	27,942.68	
INV 74479	23/01/2026 AVON WASTE	MATTRESS HOOK BIN RENTAL JANUARY 2026	1	132.00	
EFT35537	05/02/2026 CHRIS GIBBS	ELECTED MEMBER ALLOWANCES JANUARY 2026	1		4,109.17
INV 30012026	30/01/2026 CHRIS GIBBS	ELECTED MEMBER ALLOWANCES JANUARY 2026	1	4,109.17	
EFT35538	05/02/2026 CLIVE LAWRENCE RYDER	PHASE 1 ARTWORK COMMISSION	1		750.00
INV 17949	07/01/2026 CLIVE LAWRENCE RYDER	PHASE 1 ARTWORK COMMISSION	1	750.00	
EFT35539	05/02/2026 COUNTRY COPIERS	BLACK PRINTER CARTRIDGES - CRC	1		940.88
INV 226507	02/10/2025 COUNTRY COPIERS	COPY COSTS 08/09/2025-02/10/2025 - DEPOT	1	98.91	
INV 226508	02/10/2025 COUNTRY COPIERS	COPY COSTS 08/09/2025-02/10/2025 - VC	1	115.69	
INV 226838	05/11/2025 COUNTRY COPIERS	COPY COSTS 02/10/2025-05/11/2025 - DEPOT	1	91.28	
INV 30582	29/01/2026 COUNTRY COPIERS	BLACK PRINTER CARTRIDGES - CRC	1	635.00	
EFT35540	05/02/2026 DAIMLER TRUCKS PERTH	REPAIRED WATER CART Y8284 - P174	1		2,688.93
INV RA980050934	30/01/2026 DAIMLER TRUCKS PERTH	REPAIRED WATER CART Y8284 - P174	1	2,688.93	
EFT35541	05/02/2026 DENESE EILEEN SMYTHE	ELECTED MEMBER ALLOWANCES JANUARY 2026	1		1,872.08
INV 30012026	30/01/2026 DENESE EILEEN SMYTHE	ELECTED MEMBER ALLOWANCES JANUARY 2026	1	1,872.08	
EFT35542	05/02/2026 DENNIS FREDERICK KICKETT	WELCOME TO COUNTRY - AUSTRALIA DAY CEREMONY	1		450.00

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 3

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 29	16/01/2026	DENNIS FREDERICK KICKETT	WELCOME TO COUNTRY - AUSTRALIA DAY CEREMONY	1	450.00	
EFT35543	05/02/2026	DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)	2025/2026 EMERGENCY SERVICES LEVY	1		6,005.96
INV 160217	30/10/2025	DEPARTMENT OF FIRE & EMERGENCY SERVICES (DFES)	2025/2026 EMERGENCY SERVICES LEVY	1	6,005.96	
EFT35544	05/02/2026	DEPARTMENT OF WATER & ENVIRONMENT REGULATION	LICENCE FEE - YORK WASTE TREATMENT FACILITY	1		1,303.50
INV W PAY 000458	29/01/2026	DEPARTMENT OF WATER & ENVIRONMENT REGULATION	LICENCE FEE - YORK WASTE TREATMENT FACILITY	1	1,303.50	
EFT35545	05/02/2026	ELAINE ELIZABETH ASHFORD	ELECTED MEMBER ALLOWANCES JANUARY 2026	1		1,369.75
INV 30012026	30/01/2026	ELAINE ELIZABETH ASHFORD	ELECTED MEMBER ALLOWANCES JANUARY 2026	1	1,369.75	
EFT35546	05/02/2026	Industrial Power Equipment Pty Ltd T/AS Garpen	ELECTRIC START DIESEL ENGINE - FIRE PREVENTION EQUIPMENT	1		1,590.00
INV SI 00231002	13/01/2026	Industrial Power Equipment Pty Ltd T/AS Garpen	ELECTRIC START DIESEL ENGINE - FIRE PREVENTION EQUIPMENT	1	1,590.00	
EFT35547	05/02/2026	JUSTIN MILLER	HAZARD REDUCTION - 6 SCOTT ST & 56 GREY ST	1		650.00
INV INV 0122	28/01/2026	JUSTIN MILLER	HAZARD REDUCTION - 6 SCOTT ST & 56 GREY ST	1	650.00	
EFT35548	05/02/2026	KEVIN PYKE	ELECTED MEMBER ALLOWANCES JANUARY 2026	1		1,369.75
INV 30012026	30/01/2026	KEVIN PYKE	ELECTED MEMBER ALLOWANCES JANUARY 2026	1	1,369.75	
EFT35549	05/02/2026	KEVIN RICHARD TRENT	ELECTED MEMBERS ALLOWANCES JANUARY 2026	1		1,369.75
INV 30012026	30/01/2026	KEVIN RICHARD TRENT	ELECTED MEMBERS ALLOWANCES JANUARY 2026	1	1,369.75	
EFT35550	05/02/2026	LIVE MUSIC EVENTS	STAGE & SOUND SETUP - AUSTRALIA DAY CEREMONY	1		5,900.00
INV 4305	23/01/2026	LIVE MUSIC EVENTS	STAGE & SOUND SETUP - AUSTRALIA DAY CEREMONY	1	5,900.00	
EFT35551	05/02/2026	MAXIMILIAN MCDONALD	REFUND T67 GYM FOB 992 BOND - 11/12/2025 - REF:282760	1		55.00
INV T67	30/01/2026	MAXIMILIAN MCDONALD	REFUND T67 GYM FOB 992 BOND - 11/12/2025 - REF:282760	1	55.00	
EFT35552	05/02/2026	MELISSA DIANNE WELSH	ELECTED MEMBER ALLOWANCES JANUARY 2026	1		1,369.75

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 4

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 30012026	30/01/2026	MELISSA DIANNE WELSH	ELECTED MEMBER ALLOWANCES JANUARY 2026	1	1,369.75	
EFT35553	05/02/2026	MONIQUE THERESA HUTCHINSON	ELECTED MEMBER ALLOWANCES JANUARY 2026	1		1,369.75
INV 30012026	30/01/2026	MONIQUE THERESA HUTCHINSON	ELECTED MEMBER ALLOWANCES JANUARY 2026	1	1,369.75	
EFT35554	05/02/2026	NICK TANDY T/AS AVON HOME AND PROPERTY MAINTENANCE	AUSTRALIA DAY PERFORMANCE	1		400.00
INV 4	11/12/2025	NICK TANDY T/AS AVON HOME AND PROPERTY MAINTENANCE	AUSTRALIA DAY PERFORMANCE	1	400.00	
EFT35555	05/02/2026	ROBERT WILLIAM PAMPLING	PHOTOGRAPHY SERVICES - AUSTRALIA DAY CEREMONY	1		450.00
INV 0006 641	26/01/2026	ROBERT WILLIAM PAMPLING	PHOTOGRAPHY SERVICES - AUSTRALIA DAY CEREMONY	1	450.00	
EFT35556	05/02/2026	ROUS ELECTRICAL	DIAGNOSE & REPAIRED RETIC - FORREST OVAL	1		165.00
INV 4466	27/01/2026	ROUS ELECTRICAL	DIAGNOSE & REPAIRED RETIC - FORREST OVAL	1	165.00	
EFT35557	05/02/2026	SMITHS SHELL SERVICE	FILES, UNLEADED - P122	1		556.57
INV 18307054	08/01/2026	SMITHS SHELL SERVICE	FILES, UNLEADED - P122	1	238.70	
INV 18307199	12/01/2026	SMITHS SHELL SERVICE	UNLEADED - P122	1	21.79	
INV 18307689	21/01/2026	SMITHS SHELL SERVICE	BRUSHCUTTER HEAD - P122	1	171.60	
INV 18307690	21/01/2026	SMITHS SHELL SERVICE	UNLEADED FOR JERRY CANS - P122	1	36.35	
INV 18308016	28/01/2026	SMITHS SHELL SERVICE	VERTIMOWER JERRY CAN SPOUT - P122	1	10.50	
INV 18308070	29/01/2026	SMITHS SHELL SERVICE	VERTIMOWER AIR FILTER - P122	1	33.70	
INV 18308106	29/01/2026	SMITHS SHELL SERVICE	UNLEADED - P122	1	43.93	
EFT35558	05/02/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - TOTAL EDEN	1		33.67
INV 614 S337610	11/01/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - TOTAL EDEN	1	33.67	
EFT35559	05/02/2026	TOURISM COUNCIL WESTERN AUSTRALIA	2026 SMALL TOURISM TOWN AWARD NOMINATION - VC	1		275.00
INV I 00015863	29/01/2026	TOURISM COUNCIL WESTERN AUSTRALIA	2026 SMALL TOURISM TOWN AWARD NOMINATION - VC	1	275.00	
EFT35560	05/02/2026	Tameka CUMMINGS	ARTWORK COMMISSION - PHASE 2	1		750.00
INV 1	27/01/2026	Tameka CUMMINGS	ARTWORK COMMISSION - PHASE 2	1	750.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 5

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35561	05/02/2026	WHEATBELT OFFICE & BUSINESS MACHINES	COPY COSTS 01/07/2025-06/08/2025 - ADMIN	1		2,777.61
INV 225874	06/08/2025	WHEATBELT OFFICE & BUSINESS MACHINES	COPY COSTS 01/07/2025-06/08/2025 - ADMIN	1	2,777.61	
EFT35562	05/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK - ADMIN	1		7.98
INV 02 4019	29/01/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK - ADMIN	1	7.98	
EFT35563	05/02/2026	YORK MITRE 10	EXTERIOR YELLOW PAINT - DEPOT	1		309.31
INV 10096517	21/01/2026	YORK MITRE 10	CABLE TIES - DEPOT	1	34.40	
INV 10096627	22/01/2026	YORK MITRE 10	RATCHET SCREWDRIVER BITS - DEPOT TOOLS	1	13.95	
INV 10097877	29/01/2026	YORK MITRE 10	EXTERIOR YELLOW PAINT - DEPOT	1	240.96	
INV 10098021	30/01/2026	YORK MITRE 10	PAINT ROLLER COVERS - DEPOT	1	20.00	
EFT35564	05/02/2026	YORK PHARMACY PTY LTD	EMERGENCY FIRST AID KIT RE-STOCK - SWIMMING POOL	1		257.88
INV 1003349	25/11/2025	YORK PHARMACY PTY LTD	EMERGENCY FIRST AID KIT RE-STOCK - SWIMMING POOL	1	252.88	
INV 1014971	31/01/2026	YORK PHARMACY PTY LTD	INTEREST ON OVERDUE ACCOUNT	1	5.00	
EFT35565	06/02/2026	SYNERGY	ELECTRICITY USAGE 10/12/2025-13/01/2026 - YRCC	1		5,386.89
INV 2010653100	14/01/2026	SYNERGY	ELECTRICITY USAGE 10/12/2025-13/01/2026 - YRCC	1	3,420.22	
INV 2070608228	14/01/2026	SYNERGY	ELECTRICITY USAGE 10/12/2025-13/01/2026 - 81 AVON TCE	1	1,966.67	
EFT35566	13/02/2026	ALLAN JOHN BRADY	REIMBURSMENT FOR UNIFORMS	1		572.92
INV 06022026	06/02/2026	ALLAN JOHN BRADY	REIMBURSMENT FOR UNIFORMS	1	572.92	
EFT35567	13/02/2026	ARTISTRALIA	COPYRIGHT FOR SCREENING BAD GUYS 2 AT POOL	1		660.00
INV 13719	09/01/2026	ARTISTRALIA	COPYRIGHT FOR SCREENING BAD GUYS 2 AT POOL	1	660.00	
EFT35568	13/02/2026	ASH & RAIN PTY LTD THE JAHAYA REIGN FAMILY TRUST (IMPRINT PLASTIC)	LAMINATE NAME BADGES X 11	1		206.80
INV INV 6303	28/01/2026	ASH & RAIN PTY LTD THE JAHAYA REIGN FAMILY TRUST (IMPRINT PLASTIC)	LAMINATE NAME BADGES X 11	1	206.80	
EFT35569	13/02/2026	AUSTRALIAN AND NEW ZEALAND RECYCLING PLATFORM LIMITED	E-WASTE SEA CONTAINER HIRE - DECEMBER 2025	1		148.50

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 6

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 5166	19/01/2026	AUSTRALIAN AND NEW ZEALAND RECYCLING PLATFORM LIMITED	E-WASTE SEA CONTAINER HIRE - DECEMBER 2025	1	148.50	
EFT35570	13/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		232.50
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		20.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 141	05/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
EFT35571	13/02/2026	AUSTRALIAN TAXATION OFFICE - PAYG	ATO PAYG PPE 03/02/2026	1		41,380.00
INV PAYG PPE 03/(	09/02/2026	AUSTRALIAN TAXATION OFFICE - PAYG	ATO PAYG PPE 03/02/2026	1	41,380.00	
EFT35572	13/02/2026	AVON VALLEY AG	PUMP FITTINGS FOR GREENHILLS 3.4U	1		65.53
INV YI47410	06/02/2026	AVON VALLEY AG	PUMP FITTINGS FOR GREENHILLS 3.4U	1	65.53	
EFT35573	13/02/2026	BASICS APPROVAL SERVICES	BUILDING SURVEYING SERVICES - LOT 7082 HELENA ROAD ST RONANS	1		990.00
INV 2025566	27/01/2026	BASICS APPROVAL SERVICES	BUILDING SURVEYING SERVICES - LOT 7082 HELENA ROAD ST RONANS	1	660.00	
INV 2025613	06/02/2026	BASICS APPROVAL SERVICES	BUILDING SURVEYING SERVICES - 10 FISHER STREET YORK	1	330.00	
EFT35574	13/02/2026	BELINDA KNIGHT	CREDITOR SERVICES DECEMBER 2025	1		6,336.00
INV BK251	31/12/2025	BELINDA KNIGHT	CREDITOR SERVICES DECEMBER 2025	1	4,224.00	
INV BK253	31/01/2026	BELINDA KNIGHT	CREDITOR SERVICES JANUARY 2026	1	2,112.00	
EFT35575	13/02/2026	BELLISSIMO YORK	FIRE INCIDENT FOOD & DRINK	1		1,651.00
INV 342	17/12/2025	BELLISSIMO YORK	FIRE INCIDENT FOOD & DRINK	1	625.00	
INV 342	17/12/2025	BELLISSIMO YORK	FOOD FOR QUELLINGTON ROAD EMERGENCY	1	396.00	
INV 343	17/01/2026	BELLISSIMO YORK	DECEMBER OCM COUNCIL CATERING	1	250.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 7

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 345	04/02/2026	BELLISSIMO YORK	CATERING FOR FAREWELL MORNING TEA FOR SETHEN SHEEHAN-LEE	1	80.00	
INV 345	04/02/2026	BELLISSIMO YORK	CATERING FOR MEETING WITH PREMIER COOK	1	120.00	
INV 345	04/02/2026	BELLISSIMO YORK	CATERING FOR COUNCIL WORKSHOP JANUARY 2026	1	180.00	
EFT35576	13/02/2026	BLING DESIGN	2026 CONTENT EDITS FOR YORK VISITOR GUIDE CATALOGUE INCLUDING MAP UPDATES	1		500.00
INV 2076	09/02/2026	BLING DESIGN	2026 CONTENT EDITS FOR YORK VISITOR GUIDE CATALOGUE INCLUDING MAP UPDATES	1	500.00	
EFT35577	13/02/2026	BLUE FORCE PTY LTD	WIRELESS ACCESS POINTS, 4 PORT SWITCHES, DOME IP CAMERAS - MAIN STREET CCTV	1		2,795.00
INV 243358	20/01/2026	BLUE FORCE PTY LTD	REPLACED FAULTY SMOKE DETECTOR IN UMPIRES CHANGE ROOM - REC CENTRE	1	354.95	
INV 243456	23/01/2026	BLUE FORCE PTY LTD	REPAIR ADMIN KEY PAD	1	460.63	
INV 243430	23/01/2026	BLUE FORCE PTY LTD	WIRELESS ACCESS POINTS, 4 PORT SWITCHES, DOME IP CAMERAS - MAIN STREET CCTV	1	1,979.42	
EFT35578	13/02/2026	BUGMAN PEST SERVICES (GREENPALM HOLDINGS P/L)	INTERNAL & EXTERNAL SPIDER TREATMENT - 51 ROE STREET	1		440.00
INV INV 20260202	02/02/2026	BUGMAN PEST SERVICES (GREENPALM HOLDINGS P/L)	INTERNAL & EXTERNAL SPIDER TREATMENT - 51 ROE STREET	1	440.00	
EFT35579	13/02/2026	BUILDING AND ENERGY	BSL COLLECTION FOR JANUARY 2026	1		3,048.76
INV T6	06/02/2026	BUILDING AND ENERGY	BSL COLLECTION FOR JANUARY 2026	1	3,048.76	
EFT35580	13/02/2026	COVER SYNDICATE PTY LTD	BOOKS X 2 FOR LIBRARY	1		64.27
INV 8998830PJ	15/12/2025	COVER SYNDICATE PTY LTD	BOOKS X 2 FOR LIBRARY	1	49.28	
INV 899916D08	09/01/2026	COVER SYNDICATE PTY LTD	THE AERIMANDER CHRONICLES 01 BOOK FOR LIBRARY	1	14.99	
EFT35581	13/02/2026	CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE CHARGES JANUARY 2026 - ADMIN	1		235.97
INV 1014527790	03/02/2026	CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE CHARGES JANUARY 2026 - ADMIN	1	235.97	
EFT35582	13/02/2026	DARRYS PLUMBING AND GAS	REPLACED FLUSHING CISTERN ON MALE TOILET - GWAMBYGINE	1		954.25
INV IV03452	23/01/2026	DARRYS PLUMBING AND GAS	REPLACED FLUSHING CISTERN ON MALE TOILET - GWAMBYGINE	1	660.00	
INV IV03458	23/01/2026	DARRYS PLUMBING AND GAS	INSTALLED DISHWASHER - 17 FORBES STREET	1	294.25	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 8

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35583	13/02/2026	HARCHER	PIES & SAUSAGE ROLLS FOR POOL KIOSK	1		477.35
INV 1162327	19/01/2026	HARCHER	PIES & SAUSAGE ROLLS FOR POOL KIOSK	1	477.35	
EFT35584	13/02/2026	HERSEYS SAFETY PTY LTD	REHYDRATION SACHETS, SAFETY GLOVES & GLASSES	1		595.21
INV INV 4872	09/12/2025	HERSEYS SAFETY PTY LTD	REHYDRATION SACHETS, SAFETY GLOVES & GLASSES	1	595.21	
EFT35585	13/02/2026	J CORP PTY LTD	REFUND KERB BOND 257194	1		500.00
INV T4	13/02/2026	J CORP PTY LTD	REFUND KERB BOND 257194	1	500.00	
EFT35586	13/02/2026	JASON SIGNMAKERS	ROAD PLANT AHEAD SIGN	1		221.58
INV 53236	16/01/2026	JASON SIGNMAKERS	ROAD PLANT AHEAD SIGN	1	221.58	
EFT35587	13/02/2026	KLEENWEST DISTRIBUTORS	BATHROOM SUPPLIES - ADMIN, TOWN HALL, AVON PARK, HOWICK ST TOILETS, DEPOT, MUSEUM, REC CENTRE	1		930.16
INV 119274	21/01/2026	KLEENWEST DISTRIBUTORS	BATHROOM SUPPLIES - ADMIN, TOWN HALL, AVON PARK, HOWICK ST TOILETS, DEPOT, MUSEUM, REC CENTRE	1	930.16	
EFT35588	13/02/2026	LAURELVILLE THE TRUSTEE FOR THE COWIN PASKETT FAMILY TRUST	COOLROOM HIRE FOR AUSTRALIA DAY EVENT	1		1,188.00
INV 22012026	22/01/2026	LAURELVILLE THE TRUSTEE FOR THE COWIN PASKETT FAMILY TRUST	COOLROOM HIRE FOR AUSTRALIA DAY EVENT	1	1,188.00	
EFT35589	13/02/2026	LLOYD FAMILY TRUST - AVON ARC TEST & TAG	FIRE EXTINGUISHER & BRACKET - DEPOT GRAFFITI TRAILER P122	1		455.50
INV 4306	23/01/2026	LLOYD FAMILY TRUST - AVON ARC TEST & TAG	FIRE EXTINGUISHER & BRACKET - DEPOT GRAFFITI TRAILER P122	1	455.50	
EFT35590	13/02/2026	LLOYD INVESMENT - COMMUNITY MATTERS	COMMUNITY UPDATE PAGE IN FEBRUARY COMMUNITY MATTERS	1		1,652.70
INV 4333	31/01/2026	LLOYD INVESMENT - COMMUNITY MATTERS	COMMUNITY UPDATE PAGE IN FEBRUARY COMMUNITY MATTERS	1	1,652.70	
EFT35591	13/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		70.00
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 9

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT35592	13/02/2026	MARION KICKETT	TRAVEL EXPENSE CLAIMS IN COURSE OF BOOK PREPARATION	1		528.00
INV 464	05/02/2026	MARION KICKETT	TRAVEL EXPENSE CLAIMS IN COURSE OF BOOK PREPARATION	1	528.00	
EFT35593	13/02/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, TEST RCD'S, SMOKE ALARMS & EMERGENCY LIGHTS - YCC	1		9,126.70
INV 4307	23/01/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, RCD & EMERGENCY LIGHTS TESTING - CONTAINERS FOR CHANGE	1	691.90	
INV 4308	23/01/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, RCD & SMOKE ALARM TESTING - MUSEUM & PAVILION	1	1,622.50	
INV 4311	29/01/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, TEST RCD'S & EMERGENCY EXIT SIGNS - STADIUM	1	399.85	
INV 4312	29/01/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, TEST RCD'S, SMOKE ALARMS & EMERGENCY LIGHTS - YCC	1	6,412.45	
EFT35594	13/02/2026	OFFICEWORKS	EQUIPMENT - ERGONOMIC ASSESSMENTS 2025	1		890.64
INV 626605323	15/01/2026	OFFICEWORKS	MEMORY CARD	1	30.95	
INV 626665738	18/01/2026	OFFICEWORKS	EQUIPMENT - ERGONOMIC ASSESSMENTS 2025	1	859.69	
EFT35595	13/02/2026	PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	TICKET SALES & COMMISSION JANUARY 2026 - VC	1		126.23
INV 3999340	03/02/2026	PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	TICKET SALES & COMMISSION JANUARY 2026 - VC	1	126.23	
EFT35596	13/02/2026	ROUS ELECTRICAL	REPLACED FAULTY TUBES IN ADMIN BUILDING	1		187.00

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 10

Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 4465	27/01/2026 ROUS ELECTRICAL	REPLACED FAULTY TUBES IN ADMIN BUILDING	1	187.00	
EFT35597	13/02/2026 SCAVENGER SUPPLIES AND FIRE SAFETY	LINE ADAPTOR FITTINGS FOR BFB APPLIANCES	1		2,706.00
INV INV 24071	29/12/2025 SCAVENGER SUPPLIES AND FIRE SAFETY	LINE ADAPTOR FITTINGS FOR BFB APPLIANCES	1	2,706.00	
EFT35598	13/02/2026 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR JANUARY 2026	1		25.00
INV T6	06/02/2026 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR JANUARY 2026	1	25.00	
EFT35599	13/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		145.00
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 11

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 141	05/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT35600	13/02/2026	SHORE REFRIGERATION & AIR	INSTALLED SPLIT SYSTEM AIR CON IN OFFICE - SWIMMING POOL	1		4,703.25
INV 880	22/01/2026	SHORE REFRIGERATION & AIR	REPAIRS TO CASSETTE SYSTEM - REC CENTRE	1	1,503.25	
INV 881	22/01/2026	SHORE REFRIGERATION & AIR	INSTALLED SPLIT SYSTEM AIR CON IN OFFICE - SWIMMING POOL	1	3,200.00	
EFT35601	13/02/2026	SIRSIDYNIX PTY LTD	ANNUAL LICENSE, IMPLEMENTATION AND TRAINING ON LIBRARY SYSTEM	1		6,441.61
INV INV21029	22/12/2025	SIRSIDYNIX PTY LTD	ANNUAL LICENSE, IMPLEMENTATION AND TRAINING ON LIBRARY SYSTEM	1	6,089.61	
INV INV21147	19/01/2026	SIRSIDYNIX PTY LTD	ANNUAL SUBSCRIPTION FOR ERC CONNECTOR - LIBRARY	1	352.00	
EFT35602	13/02/2026	STEPHEN CARRICK ARCHITECTS PTY LTD	ACHITECTURAL & HERITAGE ADVISORY SERVICES - MUSEUM	1		1,278.75
INV 2129	30/01/2026	STEPHEN CARRICK ARCHITECTS PTY LTD	PROVISION OF HERITAGE ADVISORY SERVICES JANUARY 2026	1	495.00	
INV 2130	30/01/2026	STEPHEN CARRICK ARCHITECTS PTY LTD	ACHITECTURAL & HERITAGE ADVISORY SERVICES - MUSEUM	1	783.75	
EFT35603	13/02/2026	Sanokil WA	MONTHLY RENTAL & SERVICE OF SANITARY WASTE DISPOSAL UNITS	1		508.75
INV W00000808	01/02/2026	Sanokil WA	MONTHLY RENTAL & SERVICE OF SANITARY WASTE DISPOSAL UNITS	1	508.75	
EFT35604	13/02/2026	TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	REPAIRED MALEBELLING BUSH FIRE BRIGADE TRUCK - P126	1		1,664.82
INV INV 4863	24/12/2025	TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	REPAIRED MALEBELLING BUSH FIRE BRIGADE TRUCK - P126	1	1,664.82	
EFT35605	13/02/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - NUTRIEN	1		39.07
INV 615 S337610	18/01/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - NUTRIEN	1	39.07	
EFT35606	13/02/2026	TREE TECH AUSTRALIA	REMOVED 2 PEPPER TREES & TRIMMED CACTUS TREE - 11 MORSE ST	1		2,592.00

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 12

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV INV 0568	28/01/2026	TREE TECH AUSTRALIA	REMOVED 2 PEPPER TREES & TRIMMED CACTUS TREE - 11 MORSE ST	1	2,592.00	
EFT35607	13/02/2026	WATERLOGIC AUSTRALIA PTY LTD	WATER FILTRATION UNIT RENTAL & SERVICE FEBRUARY 2026	1		81.39
INV 5258423	01/02/2026	WATERLOGIC AUSTRALIA PTY LTD	WATER FILTRATION UNIT RENTAL & SERVICE FEBRUARY 2026	1	81.39	
EFT35608	13/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	LEASE PORTION 01/07/2025-30/06/2026	1		5,467.46
INV 6	01/09/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	LEASE PORTION 01/07/2025-30/06/2026	1	5,428.34	
INV 01 1110	29/01/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS FOR AAG MEETING	1	39.12	
EFT35609	13/02/2026	YORK AND DISTRICT CO-OPERATIVE LIMITED	WATER USAGE 25/11/2025-28/01/2026	1		242.43
INV 12	30/01/2026	YORK AND DISTRICT CO-OPERATIVE LIMITED	WATER USAGE 25/11/2025-28/01/2026	1	242.43	
EFT35610	13/02/2026	YORK BOWLING CLUB INC	WAGE SUPPORT SEPTEMBER 2025-JANUARY 2026	1		24,088.51
INV INV 0116	23/01/2026	YORK BOWLING CLUB INC	WAGE SUPPORT SEPTEMBER 2025-JANUARY 2026	1	24,088.51	
EFT35611	13/02/2026	YORK EMBROIDERY	EMBROIDERY OF EMPLOYEE UNIFORMS	1		11,759.20
INV 1518	22/12/2025	YORK EMBROIDERY	EMBROIDERY OF EMPLOYEE UNIFORMS	1	11,759.20	
EFT35612	13/02/2026	YORK LAWN TENNIS CLUB	REFUND FOR OVERCHARGE ON SPACETOCO BOOKINGS	1		110.00
INV 05022026	05/02/2026	YORK LAWN TENNIS CLUB	REFUND FOR OVERCHARGE ON SPACETOCO BOOKINGS	1	110.00	
EFT35613	13/02/2026	YORK MENS SHED INC	REFURBISH SIDE RAIL PANELS ON PERGOLA - PEACE PARK	1		500.00
INV 24012026	24/01/2026	YORK MENS SHED INC	REFURBISH SIDE RAIL PANELS ON PERGOLA - PEACE PARK	1	500.00	
EFT35614	13/02/2026	YORK MITRE 10	FILLER, SCREWS, SCREWDRIVER BITS - DEPOT	1		262.62
INV 10074625	24/09/2025	YORK MITRE 10	FILLER, SCREWS, SCREWDRIVER BITS - DEPOT	1	141.22	
INV 10097784	28/01/2026	YORK MITRE 10	SCREWS, SATIN GRAB RAIL - WOMENS HEALTH HUB	1	121.40	
EFT35615	13/02/2026	YORK SWIMMING CLUB (INC)	SETUP & PACK DOWN SERVICE - AUSTRALIA DAY	1		2,000.00
INV 202603	28/01/2026	YORK SWIMMING CLUB (INC)	SETUP & PACK DOWN SERVICE - AUSTRALIA DAY	1	2,000.00	
EFT35616	13/02/2026	TELSTRA	MOBILE PHONE SERVICE - 11/01/2026 - 10/02/2026 CALLS 10/01/2026	1		1,561.11
INV 333 4864 703 .	11/01/2026	TELSTRA	MOBILE PHONE SERVICE - 11/01/2026 - 10/02/2026 CALLS 10/01/2026	1	1,561.11	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 13

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35617	13/02/2026	WATER CORPORATION OF WA	WATER USAGE 13/11/2025-21/01/2026 AND SERVICE CHARGES 01/01-28/0/2026 - MANNAVALE RD STANDPIPE	1		1,823.93
INV 90 07951 69 4	22/01/2026	WATER CORPORATION OF WA	WATER USAGE 13/11/2025-21/01/2026 AND SERVICE CHARGES 01/01-28/0/2026 - MANNAVALE RD STANDPIPE	1	1,182.37	
INV 90 07879 10 0	23/01/2026	WATER CORPORATION OF WA	WATER USAGE 24/11/2025-22/01/2026 - CEMETERY	1	641.56	
EFT35618	18/02/2026	WATER CORPORATION OF WA	WATER USAGE 24/11/2025-27/01/2026 - LINCOLN ST STANDPIPE	1		3,469.82
INV 90 07879 95 2	28/01/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-27/01/2026 - MUSEUM	1	1,240.94	
INV 90 07890 50 2	28/01/2026	WATER CORPORATION OF WA	WATER USAGE 24/11/2025-27/01/2026 - LINCOLN ST STANDPIPE	1	1,900.57	
INV 90 23508 71 3	28/01/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-27/01/2026 - RV DUMP POINT	1	328.31	
EFT35619	23/02/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-29/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - 38 FRASER STREET	1		371.28
INV 90 07881 67 3	29/01/2026	WATER CORPORATION OF WA	SERVICE CHARGES 01/01/2026-28/02/2026 - RADIO STATION	1	95.98	
INV 90 07884 26 8	30/01/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-29/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - 38 FRASER STREET	1	125.97	
INV 90 07884 30 5	30/01/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-29/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - 2 DINSDALE STREET	1	97.24	
INV 90 07884 52 4	30/01/2026	WATER CORPORATION OF WA	SERVICE CHARGES 01/01/2026-28/02/2026 - 24 FORD STREET	1	52.09	
EFT35620	24/02/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-28/01/2026 - 51 SOUTH ST FORREST OVAL TANK	1		52,982.66
INV 90 07876 02 2	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-28/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - CARRIAGE DINER	1	453.45	
INV 90 07882 54 5	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-28/01/2026 - 51 SOUTH ST FORREST OVAL TANK	1	33,610.91	
INV 90 07876 05 7	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-28/01/2026 - RAILWAY ST WAR MEMORIAL	1	2,286.11	
INV 90 07876 06 5	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-28/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - AVON PARK TOILETS	1	8,215.65	
INV 90 07880 26 7	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-28/01/2026 - OLD CEMETERY	1	2,048.16	
INV 90 07881 84 1	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-28/01/2026 - BALLADONG GARDENS	1	6.02	
INV 90 07881 92 1	29/01/2026	WATER CORPORATION OF WA	SERVICE CHARGES 01/01/2026-28/02/2026 - TOWN HALL & ADMIN	1	441.84	
INV 90 07882 16 6	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-28/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - CRC	1	393.87	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 14

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 90 07882 51 0	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-28/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - SHOWGROUNDS	1	54.45	
INV 90 07882 53 7	29/01/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-28/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - 51 SOUTH ST YRCC	1	1,503.48	
INV 90 07890 25 4	30/01/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-29/01/2026 - 25 SOUTH ST PEACE PARK	1	1,692.74	
INV 90 07890 85 2	30/01/2026	WATER CORPORATION OF WA	WATER USAGE 27/11/2025-29/01/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - CENTENNIAL UNITS	1	1,794.06	
INV 90 07891 75 9	30/01/2026	WATER CORPORATION OF WA	WATER USAGE 27/11/2025-29/01/2026 - 27 GREY ST ARBORETUM	1	481.92	
EFT35621	27/02/2026	ALL PLANT MECHANICAL	SERVICING BRUSHCUTTER, BLOWER, 3 X CHAINSAWS - P122	1		305.80
INV INV 1104	18/02/2026	ALL PLANT MECHANICAL	SERVICING BRUSHCUTTER, BLOWER, 3 X CHAINSAWS - P122	1	305.80	
EFT35622	27/02/2026	ANDREW J WEATHERBURN T/A AUSCOINSWEST	SOUVENIR COINS FOR RESALE AT THE VISITORS CENTRE	1		1,173.70
INV 3975	12/02/2026	ANDREW J WEATHERBURN T/A AUSCOINSWEST	SOUVENIR COINS FOR RESALE AT THE VISITORS CENTRE	1	1,173.70	
EFT35623	27/02/2026	ARMSIGN PTY LTD	30% MANUFACTURE FEE - SIGNAGE	1		23,481.81
INV 40528 3	12/02/2026	ARMSIGN PTY LTD	30% MANUFACTURE FEE - SIGNAGE	1	23,481.81	
EFT35624	27/02/2026	ASSET WORX	MAINTENANCE & REPAIRS FOR SIX BRIDGES	1		15,888.40
INV 5077	30/01/2026	ASSET WORX	MAINTENANCE & REPAIRS FOR SIX BRIDGES	1	15,888.40	
EFT35625	27/02/2026	ASV SALES & SERVICE	2000HR SERVICE ON SKIDSTEER - P170	1		4,447.48
INV INV418661	29/01/2026	ASV SALES & SERVICE	WIPER MOTOR AND BLADE FOR SKIDSTEER - P170	1	951.41	
INV INV418662	29/01/2026	ASV SALES & SERVICE	2000HR SERVICE ON SKIDSTEER - P170	1	3,496.07	
EFT35626	27/02/2026	AUSCO MODULAR PTY LTD	BUILDING HIRE FEBRUARY 2026	1		916.06
INV 7518775	01/02/2026	AUSCO MODULAR PTY LTD	BUILDING HIRE FEBRUARY 2026	1	916.06	
EFT35627	27/02/2026	AUSSIE OUTDOOR CINEMAS YELLOW CITRINE PTY LTD	PARK VIEW THEATRE PACKAGE	1		2,795.00
INV INV 6879	02/01/2026	AUSSIE OUTDOOR CINEMAS YELLOW CITRINE PTY LTD	PARK VIEW THEATRE PACKAGE	1	2,795.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 15

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35628	27/02/2026	AUSTRALIA DAY COUNCIL OF SA INC	GIFTS FOR CITIZENSHIP CEREMONY	1		240.20
INV INV 4612	02/02/2026	AUSTRALIA DAY COUNCIL OF SA INC	GIFTS FOR CITIZENSHIP CEREMONY	1	240.20	
EFT35629	27/02/2026	AUSTRALIAN AND NEW ZEALAND RECYCLING PLATFORM LIMITED	40FT CONTAINER HIRE - JANUARY 2026	1		148.50
INV INV 0043	13/02/2026	AUSTRALIAN AND NEW ZEALAND RECYCLING PLATFORM LIMITED	40FT CONTAINER HIRE - JANUARY 2026	1	148.50	
EFT35630	27/02/2026	AUSTRALIAN INSTITUTE OF MANAGEMENT	WORD ESSENTIALS TRAINING - ANGELA PLICHOTA	1		1,148.00
INV 7181372	10/02/2026	AUSTRALIAN INSTITUTE OF MANAGEMENT	WORD ESSENTIALS TRAINING - ANGELA PLICHOTA	1	574.00	
INV 7181533	13/02/2026	AUSTRALIAN INSTITUTE OF MANAGEMENT	WORD ESSENTIALS TRAINING - MARK APPLETON	1	574.00	
EFT35631	27/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		259.00
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		20.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 142	19/02/2026	AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
EFT35632	27/02/2026	AUSTRALIAN TAXATION OFFICE - PAYG	ATO PAYG PPE 17/02/2026	1		39,852.00
INV PAYG PPE 17/(	19/02/2026	AUSTRALIAN TAXATION OFFICE - PAYG	ATO PAYG PPE 17/02/2026	1	39,852.00	
EFT35633	27/02/2026	AVON VALLEY AG	7HP ELECTRIC START DIESEL ENGINE - P122	1		1,317.50
INV YI47635	19/02/2026	AVON VALLEY AG	7HP ELECTRIC START DIESEL ENGINE - P122	1	1,317.50	
EFT35634	27/02/2026	AVON VALLEY TYRE SERVICE	80000KM SERVICE ISUZU UTE Y96 - P166	1		656.50
INV INV 0992	12/02/2026	AVON VALLEY TYRE SERVICE	80000KM SERVICE ISUZU UTE Y96 - P166	1	656.50	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 16

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35635	27/02/2026	BAKERS CREEK PTY LTD	REPAIRS TO INTERNAL WALKWAY CEILING AT RESIDENCY MUSEUM	1		297.00
INV 620	07/02/2026	BAKERS CREEK PTY LTD	REPAIRS TO INTERNAL WALKWAY CEILING AT RESIDENCY MUSEUM	1	297.00	
EFT35636	27/02/2026	BASICS APPROVAL SERVICES	BUILDING SURVEYING SERVICES - 2191 TOP BEVERLEY-YORK ROAD COLD HARBOUR	1		660.00
INV 2025634	16/02/2026	BASICS APPROVAL SERVICES	BUILDING SURVEYING SERVICES - 2191 TOP BEVERLEY-YORK ROAD COLD HARBOUR	1	330.00	
INV 2025639	18/02/2026	BASICS APPROVAL SERVICES	BUILDING SURVEYING SERVICES - 66 GEORGIANA STREET	1	330.00	
EFT35637	27/02/2026	BB HEALTH SERVICES PTY LTD (BEVERLEY MEDICAL PRACTICE)	PRE-EMPLOYMENT MEDICAL - ALEXANDRA COATES	1		110.00
INV 180410	23/01/2026	BB HEALTH SERVICES PTY LTD (BEVERLEY MEDICAL PRACTICE)	PRE-EMPLOYMENT MEDICAL - ALEXANDRA COATES	1	110.00	
EFT35638	27/02/2026	BEILBY RECRUITMENT	CEO RECRUITMENT FIRST STAGE	1		8,992.50
INV BESI07833	31/01/2026	BEILBY RECRUITMENT	EXECUTIVE MANAGER INFRASTRUCTURE & DEVELOPMENT SERVICES - 3RD STAGE RECRUITMENT SERVICES	1	3,822.50	
INV BESI07838	31/01/2026	BEILBY RECRUITMENT	CEO RECRUITMENT FIRST STAGE	1	5,170.00	
EFT35639	27/02/2026	BLUE ASSIST	ALARM MONITORING SUBSCRIPTION 13/02/2026-12/03/2026 - VC	1		20.00
INV INV 40840	13/02/2026	BLUE ASSIST	ALARM MONITORING SUBSCRIPTION 13/02/2026-12/03/2026 - VC	1	20.00	
EFT35640	27/02/2026	BOC GASES	GAS AND CONTAINER HIRE 29/12/2025-28/01/2026	1		43.31
INV 5006817629	29/01/2026	BOC GASES	GAS AND CONTAINER HIRE 29/12/2025-28/01/2026	1	43.31	
EFT35641	27/02/2026	BUNNINGS WAREHOUSE	CORDLESS BLOWER, BUCKET, POTTED PLANTS - MUSEUM	1		159.58
INV 2182 0044419	14/02/2026	BUNNINGS WAREHOUSE	CORDLESS BLOWER, BUCKET, POTTED PLANTS - MUSEUM	1	159.58	
EFT35642	27/02/2026	Bernie Arron NARKLE	ARTWORK COMMISSION PHASE 3	1		750.00
INV 20261102	11/02/2026	Bernie Arron NARKLE	ARTWORK COMMISSION PHASE 3	1	750.00	
EFT35643	27/02/2026	CALTEX AUSTRALIA PTY LTD	FUEL CARD PURCHASES JANUARY 2026	1		1,550.05
INV 141 718 338 9	31/01/2026	CALTEX AUSTRALIA PTY LTD	FUEL CARD PURCHASES JANUARY 2026	1	1,550.05	
EFT35644	27/02/2026	CASCADA GROUP ACCESS ICON PTY LTD	COVER WAVE GRATE - PML CARPARK	1		805.20
INV 25136	12/02/2026	CASCADA GROUP ACCESS ICON PTY LTD	COVER WAVE GRATE - PML CARPARK	1	805.20	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 17

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35645	27/02/2026	COMMUNITY RESOURCES LIMITED T/A SOFT LANDING	MATTRESS RECYCLING DECEMBER 2025	1		2,782.26
INV INV99690	31/12/2025	COMMUNITY RESOURCES LIMITED T/A SOFT LANDING	MATTRESS RECYCLING DECEMBER 2025	1	2,782.26	
EFT35646	27/02/2026	CORSIGN WA	CONCEALED DRIVEWAY & REDUCED SPEED SIGNS - TOP BEVERLEY RD	1		314.60
INV 101422	16/01/2026	CORSIGN WA	CONCEALED DRIVEWAY & REDUCED SPEED SIGNS - TOP BEVERLEY RD	1	314.60	
EFT35647	27/02/2026	COUNTRY COPIERS	COPY COSTS 08/12/2025-01/02/2026 - CRC	1		1,551.72
INV 227344	08/12/2025	COUNTRY COPIERS	COPY COSTS 08/09/2025-08/12/2025 - MUSEUM	1	122.41	
INV 227830	01/02/2026	COUNTRY COPIERS	COPY COSTS 08/12/2025-01/02/2026 - VC	1	201.66	
INV 227829	01/02/2026	COUNTRY COPIERS	COPY COSTS 08/12/205-01/02/2026 - DEPOT	1	143.07	
INV 227835	01/02/2026	COUNTRY COPIERS	COPY COSTS 08/12/2025-01/02/2026 - CRC	1	1,084.58	
EFT35648	27/02/2026	DARRYS PLUMBING AND GAS	INSTALLED SUMP PUMP AT SWIMMING POOL	1		1,380.50
INV IV03250	12/11/2025	DARRYS PLUMBING AND GAS	REPLACED FILTER ON ICE BOX - DEPOT	1	165.00	
INV IV03485	06/02/2026	DARRYS PLUMBING AND GAS	GREASE ARRESTOR CLEANING (WASTE DISPOSAL) - FEBRUARY 2026 YRCC	1	385.00	
INV IV03553	24/02/2026	DARRYS PLUMBING AND GAS	INSTALLED SUMP PUMP AT SWIMMING POOL	1	698.50	
INV IV03548	24/02/2026	DARRYS PLUMBING AND GAS	REPAIR CONNECTORS FOR GAS - MOUNT BROWN LOOKOUT	1	132.00	
EFT35649	27/02/2026	DEADWOOD FLOOR SANDING	REPAIR AND PAINT 3 X WINDOW FRAMES - BASKETBALL COURTS	1		4,312.00
INV 242	12/02/2026	DEADWOOD FLOOR SANDING	INSTALL 6 X PLEXI GLASS WINDOWS - BASKETBALL COURTS	1	1,892.00	
INV 243	12/02/2026	DEADWOOD FLOOR SANDING	REPAIR AND PAINT 3 X WINDOW FRAMES - BASKETBALL COURTS	1	2,420.00	
EFT35650	27/02/2026	DEPARTMENT OF WATER & ENVIRONMENT REGULATION	LATE FEE FOR ANNUAL LICENCE PAYMENT - WASTE TREATMENT FACILITY	1		434.50
INV W PAY 000492	10/02/2026	DEPARTMENT OF WATER & ENVIRONMENT REGULATION	LATE FEE FOR ANNUAL LICENCE PAYMENT - WASTE TREATMENT FACILITY	1	434.50	
EFT35651	27/02/2026	DRACO AIR	INSTALLED AIR CON - CENTENNIAL UNIT 3	1		3,411.30
INV 18698	05/02/2026	DRACO AIR	INSTALLED AIR CON - CENTENNIAL UNIT 3	1	2,682.41	
INV 18821	05/02/2026	DRACO AIR	REPAIRS TO COLD ROOM AT REC CENTRE	1	728.89	
EFT35652	27/02/2026	ERGOLINK	FURNITURE AND EQUIPMENT AS PER ERGONOMIC REQUIREMENTS	1		3,914.35

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 18

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV SI 00093680	17/02/2026	ERGOLINK	FURNITURE AND EQUIPMENT AS PER ERGONOMIC REQUIREMENTS	1	3,914.35	
EFT35653	27/02/2026	EXURBAN RURAL & REGIONAL PLANNING	PLANNING CONSULTING SERVICES - DECEMBER 2025 & JANUARY 2026	1		562.45
INV URP 4746	02/02/2026	EXURBAN RURAL & REGIONAL PLANNING	PLANNING CONSULTING SERVICES - DECEMBER 2025 & JANUARY 2026	1	562.45	
EFT35654	27/02/2026	FOCUS NETWORKS	MONTHLY SAAS SUBSCRIPTION	1		27,518.34
INV INV 9187	26/11/2025	FOCUS NETWORKS	PENALTY FOR INV 11548G	1	0.14	
INV INV 9188	26/11/2025	FOCUS NETWORKS	PENALTY FOR INV 11435G	1	0.36	
INV INV 9193	26/11/2025	FOCUS NETWORKS	PENALTY FOR INV 11552GA	1	0.58	
INV INV 9200	26/11/2025	FOCUS NETWORKS	PENALTY FOR INV 11542GA	1	1.43	
INV INV 11615G	15/12/2025	FOCUS NETWORKS	REPLACE ACCESS POINTS AND PROJECT MANAGEMENT TASKS	1	5,824.50	
INV INV 11632G	23/12/2025	FOCUS NETWORKS	PROJECT MANAGEMENT TASKS AND CREATE NEW SECURITY GROUP	1	440.00	
INV INV 11691G	27/01/2026	FOCUS NETWORKS	WILDCARD SSL CERTIFICATE RENEWAL	1	1,919.50	
INV INV 11552GB	28/01/2026	FOCUS NETWORKS	IMPLEMENT MICROSOFT AUTHENTICATOR & REMOVE DUO, PROJECT MANAGMENT TASKS	1	2,425.50	
INV INV 9274	29/01/2026	FOCUS NETWORKS	PENALTY FOR INV 11615G	1	2.45	
INV INV 9277	29/01/2026	FOCUS NETWORKS	PENALTY FOR INV 11632G	1	0.11	
INV 15379	30/01/2026	FOCUS NETWORKS	SUPPORT WORK - LIBRARY MANAGEMENT SYSTEM	1	193.60	
INV MPSD 15396	02/02/2026	FOCUS NETWORKS	MONTHLY MPS DEVICE AGREEMENT	1	7,306.20	
INV SAAS 15422	05/02/2026	FOCUS NETWORKS	MONTHLY SAAS SUBSCRIPTION	1	9,401.33	
INV INV 9280	06/02/2026	FOCUS NETWORKS	PENALTY FOR INV 11615G	1	2.45	
INV INV 9281	06/02/2026	FOCUS NETWORKS	PENALTY FOR INV 11632G	1	0.19	
EFT35655	27/02/2026	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	DIESEL	1		10,845.12
INV 59102689	05/01/2026	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	DIESEL	1	10,695.74	
INV 732362	08/01/2026	FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	ROTARY DRUM PUMP - P122	1	149.38	
EFT35656	27/02/2026	FUNNY FARM FLOWERS	NATIVE FLOWER ARRANGEMENT & POTTED PLANTS BOXED FOR AUSTRALIA DAY PRESENTATION	1		560.00

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 19

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 4596	23/01/2026	FUNNY FARM FLOWERS	NATIVE FLOWER ARRANGEMENT & POTTED PLANTS BOXED FOR AUSTRALIA DAY PRESENTATION	1	560.00	
EFT35657	27/02/2026	HOT SAUCE HUNTERS AUSTRALIA	SAUCES FOR RESALE - VC	1		100.00
INV 5022026	05/02/2026	HOT SAUCE HUNTERS AUSTRALIA	SAUCES FOR RESALE - VC	1	100.00	
EFT35658	27/02/2026	INDUSTRIAL AUTOMATION	STANDPIPE ACCESS SWIPE CARDS	1		1,683.00
INV SINV 16158	23/01/2026	INDUSTRIAL AUTOMATION	STANDPIPE ACCESS SWIPE CARDS	1	1,683.00	
EFT35659	27/02/2026	JASON SIGNMAKERS	JANET MILLET LANE RV PARK RULES SIGN	1		335.36
INV 53668	02/02/2026	JASON SIGNMAKERS	JANET MILLET LANE RV PARK RULES SIGN	1	335.36	
EFT35660	27/02/2026	JENNIFER SISMAN	JENNIFER SISMAN CAT TRAP BOND REFUND #283726	1		100.00
INV T1	17/02/2026	JENNIFER SISMAN	JENNIFER SISMAN CAT TRAP BOND REFUND #283726	1	100.00	
EFT35661	27/02/2026	KATHRYN FAYE CONNOLLY	RATES REFUND A14190 2 SCARPIA ST YORK 6302	1		804.00
INV A14190	13/02/2026	KATHRYN FAYE CONNOLLY	RATES REFUND A14190 2 SCARPIA ST YORK 6302		804.00	
EFT35662	27/02/2026	KLEENWEST DISTRIBUTORS	BATHROOM SUPPLIES - ADMIN, TOWN HALL, AVON PARK & HOWICK STREET TOILETS	1		752.02
INV 120137	09/02/2026	KLEENWEST DISTRIBUTORS	BATHROOM SUPPLIES - ADMIN, TOWN HALL, AVON PARK & HOWICK STREET TOILETS	1	752.02	
EFT35663	27/02/2026	LAURA APPLETON	REIMBURSEMENT FOR THE TRAVELLERS DVD FOR DISPLAY PURPOSES AT VC	1		21.98
INV 18022026	18/02/2026	LAURA APPLETON	REIMBURSEMENT FOR THE TRAVELLERS DVD FOR DISPLAY PURPOSES AT VC	1	21.98	
EFT35664	27/02/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	10 E-LEARNING ENROLMENTS - INDUCTION TO LOCAL GOVERNMENT	1		1,490.00
INV 47541	04/02/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	WORKSHOP REGISTRATION MARCH 2026 - SAM GOOD	1	500.00	
INV 47562	05/02/2026	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	10 E-LEARNING ENROLMENTS - INDUCTION TO LOCAL GOVERNMENT	1	990.00	
EFT35665	27/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		70.00
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 20

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT35666	27/02/2026	MAL AUTOMOTIVES	SERVICE & REPAIRS TO GRAFFITI TRAILER - P122	1		2,300.18
INV 33014	13/02/2026	MAL AUTOMOTIVES	67000KM SERVICE ON MAZDA CX-5 1HSA-231 - P173	1	480.12	
INV 33023	17/02/2026	MAL AUTOMOTIVES	SERVICE & REPAIRS TO GRAFFITI TRAILER - P122	1	1,820.06	
EFT35667	27/02/2026	MARION KICKETT	PHASE 2 EDITORS FEES - RESERVE BOOK CITS GRANT	1		3,000.00
INV 4565	11/02/2026	MARION KICKETT	PHASE 2 EDITORS FEES - RESERVE BOOK CITS GRANT	1	3,000.00	
EFT35668	27/02/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, TEST RCD'S, RADIATION LEAKAGE TEST MICROWAVES - DEPOT	1		3,880.55
INV 4336	09/02/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, TEST RCD'S, RADIATION LEAKAGE TEST MICROWAVES - DEPOT	1	2,490.70	
INV 4337	09/02/2026	MARK LLOYD BUILDING MAINTENANCE SERVICES	TEST & TAG, TEST RCD'S & SMOKE ALARMS, TEST RADATION LEAKAGE - POOL & TOWN HALL	1	1,389.85	
EFT35669	27/02/2026	MCDOWALL AFFLECK PTY LTD T/A MAD3 ENGINEERING	GREENHILLS ROAD DESIGN CONSULTANCY - STAGE 1	1		30,683.82
INV INV 6103	30/01/2026	MCDOWALL AFFLECK PTY LTD T/A MAD3 ENGINEERING	GREENHILLS ROAD DESIGN CONSULTANCY - STAGE 1	1	30,683.82	
EFT35670	27/02/2026	MCLEODS LAWYERS	PREP FOR SAT HEARING IN FEB 2026 - GT SOUTHERN LANDFILL (ALLAWUNA FARM)	1		2,105.40

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 21

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 149508	30/01/2026	MCLEODS LAWYERS	PREP FOR SAT HEARING IN FEB 2026 - GT SOUTHERN LANDFILL (ALLAWUNA FARM)	1	2,105.40	
EFT35671	27/02/2026	MICHAEL ROBERT WATTS	RATES REFUND A4680 60 PANMURE RD YORK 6302	1		622.05
INV A4680	17/02/2026	MICHAEL ROBERT WATTS	RATES REFUND A4680 60 PANMURE RD YORK 6302		622.05	
EFT35672	27/02/2026	MICHEAL ANTHONY BRYANT	GUTTERS CLEANING AT RESIDENCY MUSEUM	1		600.00
INV 497	04/02/2026	MICHEAL ANTHONY BRYANT	GUTTER CLEANING - 75 OSBABURG ROAD	1	250.00	
INV 500	11/02/2026	MICHEAL ANTHONY BRYANT	GUTTERS CLEANING AT RESIDENCY MUSEUM	1	350.00	
EFT35673	27/02/2026	MICHELLE KICKETT	ARTWORK COMMISSION - PHASE 1 SECOND COMMISSION	1		750.00
INV 20	19/02/2026	MICHELLE KICKETT	ARTWORK COMMISSION - PHASE 1 SECOND COMMISSION	1	750.00	
EFT35674	27/02/2026	MINT COLLABORATIVE	DELIVERY OF STAFF CULTURAL WORKSHOP & SURVEYS	1		14,382.50
INV INV 20260206	06/02/2026	MINT COLLABORATIVE	DELIVERY OF STAFF CULTURAL WORKSHOP & SURVEYS	1	14,382.50	
EFT35675	27/02/2026	NATURAL AREA CONSULTING MANAGEMENT SERVICES	OVR TRACK REVEGETATION BRIEF	1		2,762.10
INV 27852	10/02/2026	NATURAL AREA CONSULTING MANAGEMENT SERVICES	OVR TRACK REVEGETATION BRIEF	1	2,762.10	
EFT35676	27/02/2026	NEIL DAVID & LEANNE RICHARDSON	RATES REFUND A8801 85 NEWCASTLE ST YORK 6302	1		804.00
INV A8801	13/02/2026	NEIL DAVID & LEANNE RICHARDSON	RATES REFUND A8801 85 NEWCASTLE ST YORK 6302		804.00	
EFT35677	27/02/2026	NUTRIEN WATER TOTAL EDEN MIDLAND	HUNTER NODE CONTROLLER, BATTERIES - RV PARK	1		786.57
INV 413869127	07/01/2026	NUTRIEN WATER TOTAL EDEN MIDLAND	NODE SINGLE STATION & 25MM VALVE - PARKS	1	235.85	
INV 413884457	15/01/2026	NUTRIEN WATER TOTAL EDEN MIDLAND	HUNTER NODE CONTROLLER, BATTERIES - RV PARK	1	384.86	
INV 413890218	20/01/2026	NUTRIEN WATER TOTAL EDEN MIDLAND	CABLE CONNECTOR	1	165.86	
EFT35678	27/02/2026	OFFICE LINE GROUP PTY LTD	BLACK PLASTIC CHAIRS - CEMETERY	1		1,496.00
INV 87554	06/01/2026	OFFICE LINE GROUP PTY LTD	BLACK PLASTIC CHAIRS - CEMETERY	1	1,496.00	
EFT35679	27/02/2026	OFFICEWORKS	WIRELESS KEYBOARD & MOUSE, BATTERIES - VC	1		187.00
INV 627215791	29/01/2026	OFFICEWORKS	WIRELESS KEYBOARD & MOUSE, BATTERIES - VC	1	187.00	
EFT35680	27/02/2026	OXTER SERVICES BC & RM HAYNES	PACKAGING ITEMS - VC	1		106.56

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 22

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 31067	27/01/2026	OXTER SERVICES BC & RM HAYNES	PACKAGING ITEMS - VC	1	106.56	
EFT35681	27/02/2026	PAUL DOWE GALLERIES	MAGNETS, POSTCARDS, NOTEBOOKS FOR RESALE - VC	1		540.50
INV 2345	30/01/2026	PAUL DOWE GALLERIES	MAGNETS, POSTCARDS, NOTEBOOKS FOR RESALE - VC	1	540.50	
EFT35682	27/02/2026	PERTH HILLS & WHEATBELT BAND	BAND PERFORMANCE AT AUSTRALIA DAT COMMUNITY BBQ	1		500.00
INV 260142	14/02/2026	PERTH HILLS & WHEATBELT BAND	BAND PERFORMANCE AT AUSTRALIA DAT COMMUNITY BBQ	1	500.00	
EFT35683	27/02/2026	PHILIP KENNETH EMBERSON T/A KEN DESIGNS	SCREEN PRINTED TOWN HALL DESIGN CALICO BAGS FOR RESALE AT VC	1		120.00
INV 18	24/02/2026	PHILIP KENNETH EMBERSON T/A KEN DESIGNS	SCREEN PRINTED TOWN HALL DESIGN CALICO BAGS FOR RESALE AT VC	1	120.00	
EFT35684	27/02/2026	PIQUE MOD PTY LTD	PLANNING APPLICATION P1679 REFUND - 17 ANDREWS AVE	1		943.79
INV 02022026	02/02/2026	PIQUE MOD PTY LTD	PLANNING APPLICATION P1679 REFUND - 17 ANDREWS AVE	1	943.79	
EFT35685	27/02/2026	PRO 1 SECURITY PTY LTD	MONITORING SYSTEM FEES AND SKY COMMAND FEES 01/01/2026-31/03/2026 - MUSEUM	1		357.50
INV INV 84882	16/11/2025	PRO 1 SECURITY PTY LTD	MONITORING SYSTEM FEES AND SKY COMMAND FEES 01/01/2026-31/03/2026 - MUSEUM	1	178.75	
INV INV 85340	16/02/2026	PRO 1 SECURITY PTY LTD	MONITORING FEES & SKYCOMMAND FEES 01/04/2026-30/06/2026 - MUSEUM	1	178.75	
EFT35686	27/02/2026	RJD CONTRACTING (WA) PTY LTD	DRY HIRE WATER CART 27/01/2026-30/01/2026	1		3,300.00
INV INV 2629	02/02/2026	RJD CONTRACTING (WA) PTY LTD	DRY HIRE WATER CART 27/01/2026-30/01/2026	1	3,300.00	
EFT35687	27/02/2026	ROSEMARY ANGELA PARKER	RATES REFUND A12642 76 NEWCASTLE ST YORK WA 6302	1		160.00
INV A12642	23/02/2026	ROSEMARY ANGELA PARKER	RATES REFUND A12642 76 NEWCASTLE ST YORK WA 6302		160.00	
EFT35688	27/02/2026	ROUS ELECTRICAL	DISCONNECT AND RECONNECT SUMP AT SWIMMING POOL	1		275.00
INV 4477	11/02/2026	ROUS ELECTRICAL	DISCONNECT AND RECONNECT SUMP AT SWIMMING POOL	1	275.00	
EFT35689	27/02/2026	SCOTT PRINTERS PTY LTD T/A SCOTT PRINT	PRODUCTION OF 2026 YORK VISITOR GUIDE	1		4,957.70
INV 198024	17/02/2026	SCOTT PRINTERS PTY LTD T/A SCOTT PRINT	PRODUCTION OF 2026 YORK VISITOR GUIDE	1	4,957.70	
EFT35690	27/02/2026	SHIRE OF BEVERLEY	COMMUNITY EMERGENCY SERVICES MANAGER RECOUP - 01/10/2025-31/12/2025	1		12,734.00
INV 11814	13/02/2026	SHIRE OF BEVERLEY	COMMUNITY EMERGENCY SERVICES MANAGER RECOUP - 01/10/2025-31/12/2025	1	12,734.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 23

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35691	27/02/2026	SHIRE OF GOOMALLING	1/5 SHARE OF AVON VALLEY ALLIANCE WEBSITE HOSTING & MAINTENANCE COST 14/05/2025-14/05/2026	1		137.94
INV 17992	09/02/2026	SHIRE OF GOOMALLING	1/5 SHARE OF AVON VALLEY ALLIANCE WEBSITE HOSTING & MAINTENANCE COST 14/05/2025-14/05/2026	1	137.94	
EFT35692	27/02/2026	SHIRE OF NORTHAM	OLD QUARRY TIPPING FEES JANUARY 2026	1		19,797.40
INV 33424	04/02/2026	SHIRE OF NORTHAM	OLD QUARRY TIPPING FEES JANUARY 2026	1	19,797.40	
EFT35693	27/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		145.00
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 24

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 142	19/02/2026	SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT35694	27/02/2026	ST JOHN AMBULANCE ASSOCIATION - YORK	FIRST AID POST - AUSTRALIA DAY EVENT	1		484.00
INV FAINV0137697	05/02/2026	ST JOHN AMBULANCE ASSOCIATION - YORK	FIRST AID POST - AUSTRALIA DAY EVENT	1	484.00	
EFT35695	27/02/2026	STACEY LEANNE STEVENS	STACEY STEVENS REFUND CAT TRAP BOND #282569	1		100.00
INV T1	17/02/2026	STACEY LEANNE STEVENS	STACEY STEVENS REFUND CAT TRAP BOND #282569	1	100.00	
EFT35696	27/02/2026	STALLION HOMES STALLION BUILDING CO PTY LTD	REFUND OF DUPLICATE PAYMENT FOR EFFLUENT APPLICATION FEES RECEIPT 283812 - 65 HENRY RD	1		236.00
INV 20022026	20/02/2026	STALLION HOMES STALLION BUILDING CO PTY LTD	REFUND OF DUPLICATE PAYMENT FOR EFFLUENT APPLICATION FEES RECEIPT 283812 - 65 HENRY RD	1	236.00	
EFT35697	27/02/2026	SUPAGAS PTY LIMITED	BULK LPG - YRCC	1		506.40
INV 7006531032	30/04/2025	SUPAGAS PTY LIMITED	BULK LPG - YRCC	1	822.69	
INV 13243412	05/05/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	10.00	
INV 13472894	05/06/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	10.00	
INV 13696442	05/07/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	10.00	
INV 13943104	06/08/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	13.00	
INV 14170986	05/09/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	13.00	
INV 14376446	05/10/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	13.00	
INV 14590898	05/11/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	13.00	
INV 14798187	05/12/2025	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	13.00	
INV 14965441	05/01/2026	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	13.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 25

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 15165921	05/02/2026	SUPAGAS PTY LIMITED	LATE PAYMENT FEE	1	13.00	
EFT35698	27/02/2026	TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	REPLACEMENT BATTERIES AT MALEBELLING & BURGES SIDING FIRE SHEDS	1		1,988.93
INV INV 4955	02/02/2026	TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	REPLACEMENT BATTERIES AT MALEBELLING & BURGES SIDING FIRE SHEDS	1	1,803.30	
INV INV 5008	17/02/2026	TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	REPAIRED LOOSE BELTS ON TOYOTA COASTER - P145	1	185.63	
EFT35699	27/02/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - TOTALLY WORKWEAR & FREMANTLE TIMBER	1		857.25
INV 616 S337610	25/01/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - JASON SIGNS, NUTRIEN WATER, CORSIGN	1	194.46	
INV 617 S337610	01/02/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - TOTALLY WORKWEAR & FREMANTLE TIMBER	1	621.08	
INV 618 S337610	08/02/2026	TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES - JASON SIGNS	1	41.71	
EFT35700	27/02/2026	THE SOCK FACTORY	GIFT VOUCHER - SAFETY BONUS CLINT STRICKLAND	1		100.00
INV 9669	06/02/2026	THE SOCK FACTORY	GIFT VOUCHER - SAFETY BONUS CLINT STRICKLAND	1	100.00	
EFT35701	27/02/2026	THE TRUSTEE FOR BRETT FISCHER TRUST T/A SECURITY FENCING PERTH	REPAIRS TO SEVEN HOLES IN PERIMETER FENCE AT WASTE TRANSFER STATION	1		1,705.00
INV 22154	20/02/2026	THE TRUSTEE FOR BRETT FISCHER TRUST T/A SECURITY FENCING PERTH	REPAIRS TO SEVEN HOLES IN PERIMETER FENCE AT WASTE TRANSFER STATION	1	1,705.00	
EFT35702	27/02/2026	THE TRUSTEE FOR THE CROOT FAMILY TRUST T/A PERTH COMMS	PROFESSIONAL TELEPHONE SERVICES	1		1,870.00
INV INV 0094	13/01/2026	THE TRUSTEE FOR THE CROOT FAMILY TRUST T/A PERTH COMMS	PROFESSIONAL TELEPHONE SERVICES	1	1,870.00	
EFT35703	27/02/2026	TITE SECURITY	SECURITY SYSTEM GPRS FIRMWARE UPGRADE - ADMIN	1		203.50
INV 1677	06/02/2026	TITE SECURITY	SECURITY SYSTEM GPRS FIRMWARE UPGRADE - ADMIN	1	203.50	
EFT35704	27/02/2026	TOTALLY WORKWEAR	KING GEE RIGGER BOOTS - DEPOT	1		211.45
INV MD51375 D1	22/01/2026	TOTALLY WORKWEAR	KING GEE RIGGER BOOTS - DEPOT	1	211.45	
EFT35705	27/02/2026	TREE TECH AUSTRALIA	TREE HEALTH INSPECTION - 30 FORD ST	1		1,045.00
INV INV 0577	19/02/2026	TREE TECH AUSTRALIA	TREE HEALTH INSPECTION - 30 FORD ST	1	1,045.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 26

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
EFT35706	27/02/2026	VOCUS PTY LTD	CALL CHARGES - ADMIN	1		3,671.36
INV 81021 021025	02/10/2025	VOCUS PTY LTD	CALL CHARGES - ADMIN	1	668.75	
INV 81021 021125	02/11/2025	VOCUS PTY LTD	CALL CHARGES - ADMIN	1	655.86	
INV 81021 021225	02/12/2025	VOCUS PTY LTD	CALL CHARGES - ADMIN	1	653.26	
INV 81021 020126	23/01/2026	VOCUS PTY LTD	TELEPHONE CHARGES - ADMIN	1	666.01	
INV P1409925	01/02/2026	VOCUS PTY LTD	UC ACCESS FEBRUARY 2026 - ADMIN	1	385.00	
INV 81021 020226	02/02/2026	VOCUS PTY LTD	VOICE CALL CHARGES - ADMIN	1	642.48	
EFT35707	27/02/2026	WESTERN AUSTRALIAN ELECTORAL COMMISSION	LOCAL GOVERNMENT ELECTION SERVICES 2025	1		38,485.34
INV 3919	09/02/2026	WESTERN AUSTRALIAN ELECTORAL COMMISSION	LOCAL GOVERNMENT ELECTION SERVICES 2025	1	38,485.34	
EFT35708	27/02/2026	WESTWIDE WINDSCREENS PTY LTD	REPLACEMENT WINDSCREEN TO MITSUBISHI FUSO FIGHTER TRUCK - P174	1		1,021.90
INV INV 26368	05/10/2025	WESTWIDE WINDSCREENS PTY LTD	REPLACEMENT WINDSCREEN TO MITSUBISHI FUSO FIGHTER TRUCK - P174	1	779.90	
INV INV 26782	21/01/2026	WESTWIDE WINDSCREENS PTY LTD	REFIT FRONT WINDSCREEN - P170	1	242.00	
EFT35709	27/02/2026	WHEATBELT OFFICE & BUSINESS MACHINES	COPY COSTS 08/12/2025-01/02/2026 - ADMIN	1		1,237.84
INV 227877	01/02/2026	WHEATBELT OFFICE & BUSINESS MACHINES	COPY COSTS 08/12/2025-01/02/2026 - ADMIN	1	1,237.84	
EFT35710	27/02/2026	WINC AUSTRALIA PTY LIMITED	STATIONARY - ADMIN	1		679.69
INV 9049528896	06/01/2026	WINC AUSTRALIA PTY LIMITED	STATIONARY - ADMIN	1	406.88	
INV 9049609352	16/01/2026	WINC AUSTRALIA PTY LIMITED	2026 DIARY	1	4.50	
INV 9049678720	27/01/2026	WINC AUSTRALIA PTY LIMITED	PAPER, STAMPERS, PENS, BATTERIES - ADMIN	1	268.31	
EFT35711	27/02/2026	WREN OIL	PUMP OUT BULK WASTE OIL AT TRANSFER STATION - JANUARY 2026	1		1,794.10
INV 214960	31/01/2026	WREN OIL	PUMP OUT BULK WASTE OIL AT TRANSFER STATION - JANUARY 2026	1	1,794.10	
EFT35712	27/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS FOR CULTURAL PROGRAM	1		1,148.12
INV 01 9262	10/09/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK - MUSEUM	1	2.65	
INV 02 5849	16/09/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK - MUSEUM	1	2.65	
INV 02 9629	24/09/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS - MUSEUM	1	39.70	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 27

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 02 1039	26/09/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	CLEANING WIPES - MUSEUM	1	12.00	
INV 02 8130	28/10/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS - MUSEUM	1	6.94	
INV 02 9224	30/10/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	FLY SPRAY, CLEANING WIPES - MUSEUM	1	15.25	
INV 02 0217	12/12/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	TEA TOWELS, MILK - MUSEUM	1	7.24	
INV 02 0242	12/12/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	WRAPPING PAPER - MUSEUM	1	5.00	
INV 04 0291	19/12/2025	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS - MUSEUM	1	30.25	
INV 03 7853	02/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS - ADMIN	1	25.89	
INV 05 5820	02/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS - CULTURAL PROGRAM	1	16.30	
INV 03 7955	02/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS FOR CULTURAL PROGRAM	1	132.68	
INV 05 6228	05/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	GIFT CARD FOR SAFETY BONUS	1	100.00	
INV 05 6229	05/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	GIFT CARD FOR SAFETY BONUS	1	100.00	
INV 05 6230	05/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	GIFT CARD FOR SAFETY BONUS	1	100.00	
INV 05 6225	05/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	GIFT CARD FOR SAFETY BONUS	1	100.00	
INV 05 6226	05/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	GIFT CARD FOR SAFETY BONUS	1	100.00	
INV 05 6227	05/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	GIFT CARD FOR SAFETY BONUS	1	100.00	
INV 04 0146	06/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK & CLEANING SUPPLIES - CRC	1	18.89	
INV 02 8030	06/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK & BISCUITS - ADMIN	1	22.18	
INV 02 0293	11/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK, BISCUITS, COFFEE - ADMIN	1	21.84	
INV 02 0981	12/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	CLEANING PRODUCTS, CAT LITTER - CATTERY	1	91.65	
INV 02 2599	16/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	REFRESHMENTS - ADMIN	1	15.83	
INV 02 2988	17/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK - DEPOT	1	28.20	
INV 02 3060	17/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	WATER, INSECT SPRAY - VC	1	46.00	
INV 04 2856	20/02/2026	YORK & DISTRICT CO-OPERATIVE LTD (IGA)	MILK - ADMIN	1	6.98	
EFT35713	27/02/2026	YORK AGRICULTURAL SOCIETY INC.	ACQUITTAL YORK SHOW 2025 20% MILESTONE PAYMENT	1		2,397.00
INV 3267	27/10/2025	YORK AGRICULTURAL SOCIETY INC.	ACQUITTAL YORK SHOW 2025 20% MILESTONE PAYMENT	1	2,397.00	
EFT35714	27/02/2026	YORK BOWLING CLUB INC	WAGE CONTRIBUTION FOR FEBRUARY 2026	1		5,600.00
INV INV 0117	27/01/2026	YORK BOWLING CLUB INC	CATERING FOR AUSTRALIA DAY	1	600.00	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 28

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV INV 0121	06/02/2026	YORK BOWLING CLUB INC	WAGE CONTRIBUTION FOR FEBRUARY 2026	1	5,000.00	
EFT35715	27/02/2026	YORK MITRE 10	GIFT CARDS FOR SAFETY BONUS	1		1,797.03
INV 10098689	03/02/2026	YORK MITRE 10	PAINT, WOOD FILLER, ALL PURPOSE BRUSH - BRIDGE MAINTENANCE	1	127.10	
INV 10098593	03/02/2026	YORK MITRE 10	ROLLER KIT - DEPOT WHS PAINTING LINES	1	11.05	
INV 10098961	05/02/2026	YORK MITRE 10	NORTON CLOTH BELTS - BRIDGE MAINTENANCE	1	29.30	
INV 10099644	09/02/2026	YORK MITRE 10	GARDEN PRESSURE SPRAYER - VERGE CLEARING	1	10.25	
INV 10099777	10/02/2026	YORK MITRE 10	GIFT CARDS FOR SAFETY BONUS	1	500.00	
INV 10099866	11/02/2026	YORK MITRE 10	SUPPLIES FOR PERGOLA REPAIRS - AVON PARK	1	482.19	
INV 10099868	11/02/2026	YORK MITRE 10	PADLOCK - TOWN HALL	1	18.70	
INV 10100051	12/02/2026	YORK MITRE 10	EARMUFFS, WORKSHOP BLOWER - MUSEUM	1	70.99	
INV 10100265	13/02/2026	YORK MITRE 10	PRIVACY HANDLE, GARBAGE BAGS - DEPOT	1	33.95	
INV 10100724	16/02/2026	YORK MITRE 10	BOLTS - BRIDGE MTCE	1	36.00	
INV 10100733	16/02/2026	YORK MITRE 10	TEF TAPE, SHOWER ROSE - DEPOT	1	42.10	
INV 10100744	16/02/2026	YORK MITRE 10	LIQUID NAILS, REDUCING BUSH, WASHER - DEPOT	1	17.10	
INV 10100893	17/02/2026	YORK MITRE 10	BOLTS & WASHERS - BRIDGE MTCE	1	54.08	
INV 10100958	17/02/2026	YORK MITRE 10	BOLTS & WASHERS - BRIDGE MTCE	1	145.64	
INV 10101117	18/02/2026	YORK MITRE 10	RATSAK - LGGS	1	15.98	
INV 10101373	20/02/2026	YORK MITRE 10	GAS BOTTLES - MOUNT BROWN BARBECUES	1	342.00	
INV 10101430	20/02/2026	YORK MITRE 10	FIRST AID AND FIRE EXTINGUISHER SAFETY SIGNS	1	25.60	
DD19062.1	05/02/2026	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 03/02/2026	1		31,908.99
INV SUPERANNUA`	05/02/2026	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 03/02/2026	1	31,908.99	
DD19112.1	25/02/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-03/02/2026 - TRANSFER STATION	1		18,221.64
INV 90 07946 72 1	04/02/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-03/02/2026 - HAMERSLEY SIDING STANDPIPE	1	156.62	
INV 90 07946 88 7	04/02/2026	WATER CORPORATION OF WA	WATER USAGE 21/11/2025-31/01/2026 AND SERVICE CHARGES 01/01/2026-28/02/2026 - RAILWAY ROAD STANDPIPE	1	18,031.89	
INV 90 07965 28 7	04/02/2026	WATER CORPORATION OF WA	WATER USAGE 25/11/2025-03/02/2026 - TRANSFER STATION	1	33.13	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 29

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
DD19112.2	26/02/2026	WATER CORPORATION OF WA	WATER USAGE 21/11/2025-31/01/2026 - GWAMBYGINE TOILETS	1		7,048.60
INV 90 07946 74 8	05/02/2026	WATER CORPORATION OF WA	WATER USAGE 21/11/2025-31/01/2026 AND SERVICE CHARGES 01/01/2026-28/02/2026 - GWAMBYGINE ROAD STANDPIPE	1	6,822.70	
INV 90 07947 16 9	05/02/2026	WATER CORPORATION OF WA	WATER USAGE 21/11/2025-31/01/2026 - GWAMBYGINE TOILETS	1	225.90	
DD19114.1	20/02/2026	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 17/02/2026	1		42,833.73
INV SUPERANNUA	20/02/2026	PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 17/02/2026	1	42,833.73	
DD19116.1	07/02/2026	NODE1 INTERNET	NETWORK ACCESS FEBRUARY 2026	1		1,631.70
INV 6608454	01/02/2026	NODE1 INTERNET	NETWORK ACCESS FEBRUARY 2026	1	1,631.70	
DD19116.2	12/02/2026	BOSLEY HOLDINGS PTY LTD (SWOOP NO REGISTERED)	NETWORK ACCESS 06/02/2026-05/03/2026 - YRCC & CRC	1		193.00
INV 6619514	06/02/2026	BOSLEY HOLDINGS PTY LTD (SWOOP NO REGISTERED)	NETWORK ACCESS 06/02/2026-05/03/2026 - YRCC & CRC	1	193.00	
DD19116.3	25/02/2026	SYNERGY	ELECTRICITY USAGE 01/12/2025-31/12/2025 - POWERWATCH 1000 MH WP	1		12,154.24
INV 2018668628	04/02/2026	SYNERGY	ELECTRICITY USAGE 25/12/2025-24/01/2026 - STREET LIGHTING	1	7,993.59	
INV 2018668989	05/02/2026	SYNERGY	ELECTRICITY USAGE 06/01/2026-04/02/2026 - SWIMMING POOL	1	2,976.18	
INV 2042644363	05/02/2026	SYNERGY	ELECTRICITY USAGE 01/12/2025-31/12/2025 - POWERWATCH 1000 MH WP	1	1,184.47	
DD19116.4	16/02/2026	TELSTRA	LAND LINE PHONE RENTAL 25/01/2026-24/02/2026	1		289.72
INV K 415 225 461	01/02/2026	TELSTRA	LAND LINE PHONE RENTAL 25/01/2026-24/02/2026	1	289.72	
DD19117.1	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060021	1		1,062.00
INV 35748348	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060013	1	88.50	
INV 35748558	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060022	1	88.50	
INV 35748572	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060023	1	88.50	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 30

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 35748579	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060024	1	88.50	
INV 35748389	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060014	1	88.50	
INV 35748409	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060015	1	88.50	
INV 35748446	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060016	1	88.50	
INV 35748476	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060017	1	88.50	
INV 35748503	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060018	1	88.50	
INV 35748513	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060019	1	88.50	
INV 35748533	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060020	1	88.50	
INV 35748549	06/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602060021	1	88.50	
DD19117.2	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090011	1		796.50
INV 35754811	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090001	1	88.50	
INV 35754819	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090002	1	88.50	
INV 35754821	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090003	1	88.50	
INV 35754825	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090004	1	88.50	
INV 35754832	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090006	1	88.50	
INV 35754836	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090007	1	88.50	
INV 35754844	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090009	1	88.50	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 31

Cheque /EFT No	Date	Name	Invoice Description	Bank Code	INV Amount	Amount
INV 35754848	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090010	1	88.50	
INV 35755213	09/02/2026	DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	LODGEMENT FEE UNPAID INFRINGEMENT FP-DD-2602090011	1	88.50	
DD19118.1	27/02/2026	WATER CORPORATION OF WA	SERVICE CHARGES 01/01/2026-28/02/2026 - 75 OSNABURG ROAD	1		385.43
INV 90 16178 46 1	11/02/2026	WATER CORPORATION OF WA	WATER USAGE 03/12/2025-10/02/2026 AND SERVICE CHARGES 01/01/2026-28/02/2026 - EMCCS RESIDENCE	1	378.22	
INV 90 16178 48 8	11/02/2026	WATER CORPORATION OF WA	SERVICE CHARGES 01/01/2026-28/02/2026 - 75 OSNABURG ROAD	1	7.21	
DD19122.1	14/02/2026	YORK COMMUNITY FINANICAL SERVICES - BENDIGO BANK	EMCCS CREDIT CARD JANUARY 2026	1		4,952.49
INV M202JAN2026	31/01/2026	YORK COMMUNITY FINANICAL SERVICES - BENDIGO BANK	EMIDS CREDIT CARD JANUARY 2026	1	4,948.49	
INV M203JAN2026	31/01/2026	YORK COMMUNITY FINANICAL SERVICES - BENDIGO BANK	EMCCS CREDIT CARD JANUARY 2026	1	4.00	
DD19128.1	19/02/2026	WATER CORPORATION OF WA	WATER USAGE 27/11/2025-02/02/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - 17 FORBES ST	1		168.34
INV 90 07890 03 5	03/02/2026	WATER CORPORATION OF WA	WATER USAGE 27/11/2025-02/02/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - 17 FORBES ST	1	168.34	
DD19144.1	24/02/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-02/02/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - SWIMMING POOL	1		5,578.89
INV 90 07882 25 4	03/02/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-02/02/2026 - HOWICK ST TOILETS & PARK	1	846.37	
INV 90 07882 56 1	03/02/2026	WATER CORPORATION OF WA	WATER USAGE 26/11/2025-02/02/2026 & SERVICE CHARGES 01/01/2026-28/02/2026 - SWIMMING POOL	1	4,732.52	

Date: 05/03/2026
Time: 11:11:42AM

Shire of York
LIST OF CREDITOR PAYMENTS FEBRUARY 2026

USER: Rebecca Adams
PAGE: 32

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

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	**792,659.43**
TOTAL		**792,659.43**

SHIRE OF York

MONTHLY LIST OF FUEL CARD TRANSACTIONS
February 2026

DATE	SUPPLIER	REGO	MODEL	ODOMETER	AMOUNT ($)
CARD: 5418 0780					
8/02/2026	Puma Energy York Roadhouse	1HSA231	2022 Mazda CX5 Auto AWD SUV	67238	48.00
20/02/2026	Puma Energy York Roadhouse	1HSA231	2022 Mazda CX5 Auto AWD SUV	67853	47.02
					95.02
CARD: 5983 4647					
26/02/2026	Puma Energy York Roadhouse	1HVF884	MAZDA CX5 AWD 2023 WHITE	14910	33.96
					33.96
CARD: 8598 1586					
4/02/2026	Puma Energy York Roadhouse	1HSZ886	2022 HYUNDAI VENUE SEDAN		77.73
					77.73
CARD: 5260 5069					
31/01/2026	BP Merredin Roadhouse	1IBY541	SUBARU OUTBACK WAGON	58169	52.98
31/01/2026	Wex Australia	1IBY541	SUBARU OUTBACK WAGON		0.50
8/02/2026	Dunnings Northam	1IBY541	SUBARU OUTBACK WAGON	58567	69.43
8/02/2026	Wex Australia	1IBY541	SUBARU OUTBACK WAGON		0.50
17/02/2026	S24 Sawyers Valley	1IBY541	SUBARU OUTBACK WAGON		63.74
					187.15
CARD: 6245 1553					
8/02/2026	BP The Lakes 1903	1ICQ468	MAZDA CX-8 SPORT AUTO	66811	1.51
8/02/2026	BP The Lakes 1903	1ICQ468	MAZDA CX-8 SPORT AUTO	66811	94.77
8/02/2026	Wex Australia	1ICQ468	MAZDA CX-8 SPORT AUTO		0.50
15/02/2026	Caltex Mundaring	1ICQ468	MAZDA CX-8 SPORT AUTO	67491	92.70
20/02/2026	Puma Energy York Roadhouse	1ICQ468	MAZDA CX-8 SPORT AUTO	68208	106.23
					295.71
CARD: 7445 3878					
30/01/2026	Dunnings Northam	Y8804	MG ZS SEDAN	31975	71.59
30/01/2026	Wex Australia	Y8804	MG ZS SEDAN		0.50
12/02/2026	Dunnings Northam	Y8804	MG ZS SEDAN	32481	69.26
12/02/2026	Wex Australia	Y8804	MG ZS SEDAN		0.50
26/02/2026	Dunnings Northam	Y8804	MG ZS SEDAN	33059	71.56
26/02/2026	Wex Australia	Y8804	MG ZS SEDAN		0.50
					213.91
CARD: 7554 1960					
2/02/2026	Puma Energy York Roadhouse	1HMZ024	2021 Ford Ranger Utility Dual Cab	106305	136.16
11/02/2026	Puma Energy York Roadhouse	1HMZ024	2021 Ford Ranger Utility Dual Cab	106783	136.37
20/02/2026	Puma Energy York Roadhouse	1HMZ024	2021 Ford Ranger Utility Dual Cab	107818	117.65
26/02/2026	Puma Energy York Roadhouse	1HMZ024	2021 Ford Ranger Utility Dual Cab	108154	72.06
					462.24
				TOTAL	**1,365.72**

MONTHLY LIST OF BUSINESS CREDIT CARD TRANSACTIONS
February 2026

DATE	TRANSACTIONS		AMOUNT ($)
CARD: M202 Executive Manager Infrastructure & Development Services			
18/02/2026	St John Ambulance - First aid course		180.00
20/02/2026	Department of Transport - Change over licence plate fee		84.10
27/02/2026	Card Fee		4.00
			268.10
CARD: M202 Executive Manager Corporate & Community Services			
6/02/2026	Mailchimp - Shire of York e-newsletter		20.63
7/02/2026	St John Ambulance - First aid course		180.00
12/02/2026	Booking.com - Accommodation for training course		1,484.79
14/02/2026	Ozcorp Card - Visitors guest book		26.98
27/02/2026	Card Fee		4.00
			1,716.40
		TOTAL	**1,984.50**

MONTHLY LIST OF WOOLWORTHS CARD TRANSACTIONS
February 2026

DATE	INVOICE NUMBER	BRANCH	PURCHASE		AMOUNT ($)
20/02/2026	TI-018B2-179040	BIG W Midland Gate	Books for Library		116.00
				TOTAL	**116.00**

SY022-03/26 INVESTMENTS - FEBRUARY 2026

File Number:	**4.9726**
Author:	**Denise Gobbart, Manager Finance**
Authoriser:	**Anneke Birleson, Acting Executive Manager Corporate & Community Services**
Previously before Council:	**Not Applicable**
Disclosure of Interest:	**Nil**
Appendices:	**1. Investment Register - February 2026**

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the balance and distribution of investments held by the Shire of York to Council.

BACKGROUND

Policy F4 - Investment requires Council to review the performance of its investments monthly. In accordance with the Policy, a report of investments is presented to Council to provide a summary of investments held by the Shire of York.

COMMENTS AND DETAILS

The Shire of York Investment Portfolio includes the following items that highlight Council's investment portfolio performance:

1. Council's Investments
2. Application of Investment Funds
3. Investment Performance

There were two (2) maturing municipal investments (AMP Notice account and Westpac TD 299625) in February 2026, that were drawn down and reinvested with the National Australia Bank.

2025/26 Year to Date (YTD) Municipal interest totalling $37,715.97 has been received and receipted as at 28 February 2026.

The following term deposits have been placed in February 2026:

Banking Institution	Funds	Term Days	Investment Value	Investment Rate
National Australia Bank	Municipal	30	$ 1,500,000.00	3.60%
National Australia Bank	Municipal	60	$ 2,500,000.00	4.10%

Further details of the Shire's current term deposits and bank balances are presented in Appendix 1.

As reported at the November Ordinary Meeting, Officers had planned to undertake a review of Policy F4 – Investments and present it to the Audit, Risk and Improvement Committee at its December

2025 meeting. Unfortunately, resources have been directed towards other key priorities. The review will be undertaken prior to the Audit, Risk and Improvement Committee Meeting to be held in June 2026.

OPTIONS

Not applicable

IMPLICATIONS TO CONSIDER

Consultative

Standard and Poor's Australia - Global ratings

Financial institutions

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

The Shire's public finances are sustainable in the short and long-term.

Policy Related

F4 Investment

Delegation 1.1.19 - Power to Invest and Manage Investments

Financial

Revenue from investments is a funding source for the Shire and assists in maintaining the value of reserve funds. Policies and procedures are in place to ensure appropriate, responsible, and accountable measures protect the Shire's funds.

Legal and Statutory

Section 6.14 of the *Local Government Act 1995* is applicable and states:

"6.14. Power to invest

(1) Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III.

(2A) A local government is to comply with the regulations when investing money referred to in subsection (1).

(2) Regulations in relation to investments by local governments may —

(a) make provision in respect of the investment of money referred to in subsection (1); and

[(b) deleted]

(c) prescribe circumstances in which a local government is required to invest money held by it; and

(d) provide for the application of investment earnings; and

(e) generally provide for the management of those investments."

Regulations 19 and 19C of the *Local Government (Financial Management) Regulations 1996* are applicable and state:

"19. Investments, control procedures for

(1) A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.

(2) The control procedures are to enable the identification of —

(a) the nature and location of all investments; and

(b) the transactions related to each investment.

19C. Investment of money, restrictions on (Act s. 6.14(2)(a))

(1) In this regulation —

***authorised institution** means —*

(a) an authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or

(b) the Western Australian Treasury Corporation established by the Western Australian Treasury Corporation Act 1986;

***foreign currency** means a currency except the currency of Australia.*

(2) When investing money under section 6.14(1), a local government may not do any of the following —

(a) deposit with an institution except an authorised institution;

(b) deposit for a fixed term of more than 3 years;

(c) invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;

(d) invest in bonds with a term to maturity of more than 3 years;

(e) invest in a foreign currency."

Risk Related

Funds are invested with various financial institutions in accordance with the global credit framework outlined in the Shire's investment policy to reduce risk.

A review of Policy F4 – Investments will be undertaken to update credit rating requirements and the spread of investments, ensuring compliance with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

Workforce

The scope of this report can be managed within current operational capacity.

VOTING REQUIREMENTS

Absolute Majority: No

RESOLUTION
120326

Moved: Cr Kevin Trent **Seconded: Cr Elaine Ashford**

That, with regard to Investments - February 2026, Council:

1. Receives and notes the Shire of York Investment Portfolio, as presented in Appendix 1.

In Favour: Crs Chris Gibbs, Denese Smythe, Elaine Ashford, Monique Hutchinson, Kevin Pyke, Kevin Trent and Melissa Welsh

Against: **Nil**

CARRIED 7/0

SHIRE OF York

SHIRE OF YORK INVESTMENT PORTFOLIO
28 February 2026

Reference	Deposit Institution	S & P's	Investment Date	Maturity Date		Investment Value	% of total portfolio	Investment Rate	Value at maturity	Total Interest to be paid at maturity
MUNICIPAL - Interest Bearing NCDs/TDs										
LIA Funding	Westpac Banking Corp	AA-	Thursday, 20 November 2025	Thursday, 18 June 2026	210	3,000,000.00	26%	4.40%	3,075,945.21	75,945.21
Muni	National Australia Bank	AA-	Wednesday, 25 February 2026	Tuesday, 28 April 2026	62	2,500,000.00	22%	4.10%	2,517,410.96	17,410.96
Muni	National Australia Bank	AA-	Wednesday, 25 February 2026	Friday, 27 March 2026	30	1,500,000.00	13%	3.60%	1,504,438.36	4,438.36
MUNICIPAL - Interest Bearing NCDs/TDs						**7,000,000.00**	**61%**	**4.03%**	**7,097,794.52**	**97,794.52**
MUNICIPAL - Other funds										
	Municipal Account 118630623	A-				1,151,289.82	10%	0.00%	1,151,289.82	0.00
Flex-i	Westpac	AA-				32,338.26	0%	0.15%	32,338.26	0.00
	AMP Business Saver	BBB+				25.83	0%	2.00%	25.79	0.00
MUNICIPAL - Other						**1,183,653.91**	**10%**		**1,183,653.87**	0.00
RESERVE - Interest Bearing NCDs/TDs										
	Westpac Banking Corp	AA-	Friday, 12 December 2025	Tuesday, 9 June 2026	179	1,051,127.91	9%	4.46%	1,074,118.53	22,990.62
	Westpac Banking Corp	AA-	Wednesday, 21 January 2026	Tuesday, 21 July 2026	180	633,599.63	6%	4.49%	647,629.09	14,029.46
	Westpac Banking Corp	AA-	Thursday, 20 November 2025	Thursday, 18 June 2026	210	1,015,000.00	9%	4.40%	1,040,694.79	25,694.79
RESERVE - Interest Bearing NCDs/TDs						**2,699,727.54**	**24%**	**4.48%**	**2,762,442.41**	**62,714.87**
RESERVE - Other funds										
	Reserve Acct 119521748	A-				6,151.87	0%	0.00%	6,151.87	0.00
RESERVE - Other						**6,151.87**	**0%**		**6,151.87**	0.00

TRUST - Interest Bearing NCDs/TDs										
T2/SUBDIVISIONS	Bendigo Bank	A-	Thursday, 29 January 2026	Friday, 29 May 2026	120	39,370.01	0.35%	3.05%	39,764.79	394.78
T40 I/SECTIONS 2513	Bendigo Bank	A-	Thursday, 29 January 2026	Friday, 29 May 2026	120	36,935.48	0.32%	3.05%	37,305.85	370.37
T77 C/OVERS 2514	Bendigo Bank	A-	Thursday, 29 January 2026	Friday, 29 May 2026	120	45,573.16	0.40%	3.05%	46,030.14	456.98
TRUST - Interest Bearing NCDs/TDs						**121,878.65**	**1%**	**3.05%**	**123,100.78**	**1,222.13**
TRUST - Other funds										
	Trust Acct 118630649	A-				391,925.64	3%	0.00%	391,925.64	0.00
TRUST - Other						**391,925.64**	**3%**		**391,925.64**	**0.00**
TOTALS						**11,403,337.61**	**100%**	**3.85%**	**11,565,069.08**	**161,731.51**

Reconcilation

by rating	Value of Investments/Bank accounts	
AA-	9,732,065.80	85%
A-	1,671,245.98	15%
BBB+	25.83	0%
TOTAL	11,403,337.61	100%

Summary of Amounts

TD's by bank			Bank Accounts - Bendigo Bank	
Bendigo Bank	121,878.65	1%	Municipal	1,151,289.82
AMP Banking	0.00	0%	Reserve	6,151.87
National Australia Bar	4,000,000.00	41%	Trust	391,925.64
Westpac Banking Corp	5,699,727.54	58%	AMP At call	0.00
			AMP Notice	25.83
			Wespac Flex-i	32,338.26
	9,821,606.19	100%	28-Feb-26 $	1,581,731.42
			Total Cash	11,403,337.61

Interest Earnings			Total Cash by Fund	
Fund	Adopted Budget	Year to Date Actual	Fund	
Municipal	$ 50,000.00	$ 37,715.97	Municipal	8,183,653.91
Reserve	$ 100,000.00	$ 59,736.10	Reserve	2,705,879.41
Trust	$ -	$ -	Trust	513,804.29
Total	$ 150,000.00	$ 97,452.07	Total	11,403,337.61

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS FROM MEMBERS WITHOUT NOTICE

Cr Hutchinson	*In regards to the question that we had taken on notice which had pointed out that there was a delay with 17 weeks to an email does admin have a policy in regards to email reply and also what can councillors tell the community when the ask about email answering.*
Response by Temporary Chief Executive Officer	*We don't have a policy that states a number of days that you might receive a response in but we do have a customer service charter which sets out as soon as reasonably practical.*

12 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil

13 MEETING CLOSED TO THE PUBLIC

13.1 Matters for which the Meeting may be closed

Nil

13.2 Public Reading of resolutions to be made public

14 CLOSURE

The Shire President thanked everyone for their attendance and closed the meeting at 5.35pm.