



NOTICE OF MEETING

Dear Councillors

I respectfully advise that the ORDINARY COUNCIL MEETING will be held in Council Chambers, York Town Hall, York on Tuesday, 30 September 2025, commencing at 5:00pm.

MEETING AGENDA ATTACHED

CHRIS LINNELL
CHIEF EXECUTIVE OFFICER
Date: 12 September 2025

The Agenda Briefing will be held in Council Chambers on:

Tuesday 16 September 2025

commencing at 5.00pm.

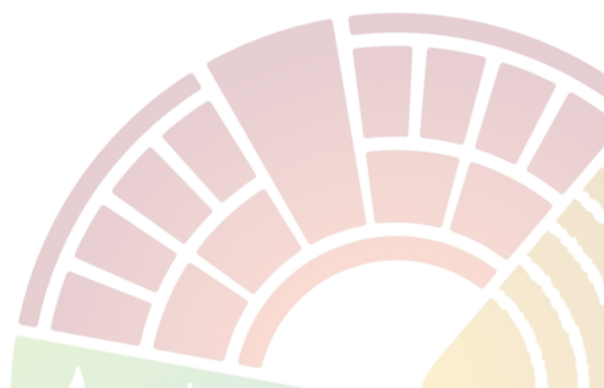
Agenda Briefings are open to the public and those interested are encouraged to attend.

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Any decisions made at a Meeting 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 recommendations in an Agenda or a decision made at a Meeting until formal notification in writing from the Shire of York has been received.



Local Government Act 1995**Part 1 Introductory Matters**

1.3. Content and intent

- (1) This Act provides for a system of local government by —
 - (a) providing for the constitution of elected local governments in the State;
 - (b) describing the functions of local governments;
 - (c) providing for the conduct of elections and other polls; and
 - (d) providing a framework for the administration and financial management of local governments and for the scrutiny of their affairs.
- (2) This Act is intended to result in —
 - (a) better decision making by local governments;
 - (b) greater community participation in the decisions and affairs of local governments;
 - (c) greater accountability of local governments to their communities; and
 - (d) more efficient and effective local government.

Part 2 Constitution of Local Government**Division 2 Local Governments and Councils of Local Governments**

2.7 The 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.

Meetings generally open to the public

- 5.1.** (1) Subject to subsection (2), the following are to be open to members of the public —
- (a) all council meetings; and
 - (b) all meetings of any committee to which a local government power or duty has been delegated.
- (2) If a meeting is being held by a council or by a committee referred to in subsection (1) (b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —
- (a) a matter affecting an employee or employees;

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



G10 PUBLIC QUESTION TIME

Policy Statement

1. "Public Question Time" will be limited to 15 minutes*. However, Council may exercise its discretion to extend the time by resolution if required. If there are questions remaining unasked at the expiration of the time allotted, members of the public are to submit their questions in writing to the Chief Executive Officer who will provide a written reply with the response placed in the Agenda of the next Ordinary Meeting of the Council.

**A minimum of 15 minutes is provided by Regulation 6(1) of the Local Government (Administration) Regulations 1996 (S.5.24 of the Local Government Act 1995)*

2. Questions may be asked at an Ordinary Council Meeting on any matter affecting Council and the Shire's operations. Questions asked at Committee meetings are to relate to the function of that Committee. Questions submitted to Special Meetings are restricted to the subject matter of that meeting.
3. During Public Question Time each questioner is limited to two (2) questions. Statements or long preamble are not permitted. Where multiple questions are formed into one sentence or paragraph these will be separated into the individual questions. Subject to 1.0 above, if questions remain unasked at the expiration of the time allotted, a written reply with the response will be placed in the Agenda of the next Ordinary Meeting of the Council.
4. People are to put their questions in writing or in a prescribed form and submit them to the Chief Executive Officer prior to 10 am on the business day prior to the day of the meeting. This allows for an informed response to be given at the meeting. While oral questions are permitted at a meeting, these may be Taken on Notice and the response provided in the Agenda for the next Ordinary Meeting.
5. During a meeting, priority will be given to questions regarding matters on the agenda for the meeting and which are submitted in accordance with 4.0 above.
6. Every person who wishes to ask a question are to identify themselves and register with an Officer immediately prior to the meeting.
7. Questions containing offensive remarks, reference to the personal affairs or actions of Elected Members or staff, or which relate to confidential matters or legal action will not be accepted. Questions that the Presiding Member considers have been answered by earlier questions at the meeting or earlier meetings may not be accepted.
8. The Presiding Member may answer the question or direct it to the Chief Executive Officer to answer. If the question is of a technical nature the Chief Executive Officer may direct a senior technical officer to answer the question.
9. There is no debate on the answers provided to questions.
10. A summary of the question and the answer will be recorded in the minutes of the Council meeting at which the question was asked.
11. Public Question Time guidelines incorporating this policy have been prepared and include information on the other methods of enquiry available to members of the public to obtain information from the Shire. This information is available on the Shire's website [Council Meetings » Shire of York](#).

Question(s)

Name: _____

Organisation Name: _____
(if presenting on behalf of)

Council Meeting Date: _____

Item No. Referred To:
(If Applicable) _____

Note: Each questioner is limited to two (2) questions. Statements or long preamble are not permitted. Where multiple questions are formed into one sentence or paragraph these will be separated into the individual questions.

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Signature: _____ **Date:** _____

OFFICE USE ONLY

Presented Meeting Date: _____ Item No: _____

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1 OPENING

1.1 Declaration of Opening

1.2 Acknowledgement / Disclaimer

The Shire President advises 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

1.4 Announcement of Visitors

1.5 Declaration of Proximity Interest

Councillors/Staff are reminded of the requirements of s5.60B and s.5.65 of the *Local Government Act 1995*, to disclose any interest during the meeting when the matter is discussed. A member who has made a declaration must not preside, participate in, be present in or vote during any discussion or decision-making procedure relating to the matter the subject of the declaration.

By resolution of Council, the member may be allowed to participate if the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

1.6 Declaration of Financial Interests

Councillors/Staff are reminded of the requirements of s5.60A, s5.61 and s.5.65 of the *Local Government Act 1995*, to disclose any interest during the meeting when the matter is discussed. A member who has made a

declaration must not preside, participate in, be present in or vote during any discussion or decision-making procedure relating to the matter the subject of the declaration.

By resolution of Council, the member may be allowed to participate if the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

1.7 Declaration of Impartiality Interest

Councillors and staff are required to declare in Interest where it may be perceived that their participation in the matter would affect their ability to act with impartiality. The member/employee is also required to disclose the nature of the interest. The member/employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member/employee declares that their impartiality will not be affected then they may participate in the decision making process.

Name	Item No & Title	Nature of Interest (and extent, where appropriate)

2 ATTENDANCE

2.1 Members

2.2 Staff

2.3 Apologies

2.4 Leave of Absence Previously Approved

2.5 Number of People in the Gallery at Commencement of Meeting

3 QUESTIONS FROM PREVIOUS MEETINGS

3.1 Response to Previous Public Questions Taken on Notice

Nil

3.2 Response to Unasked Questions from the Previous Meeting

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.

4.1 Written Questions – Current Agenda

4.2 Public Question Time

5 APPLICATIONS FOR LEAVE OF ABSENCE

6 PRESENTATIONS

6.1 Petitions

6.2 Presentations

6.3 Deputations

6.4 Delegates' reports

6.4.1 Cr Denese Smythe

Cr Denese Smythe advised she had attended the following meetings and events during August 2025:

DAY	MEETING/EVENT DESCRIPTION	VENUE
12/08/2025	Concept Forum	Council Chambers
12/08/2025	Special Council Meeting	Council Chambers
14/08/2025	Communication in the Chamber Masterclass	Zoom
18/08/2025	Special Council Meeting	Council Chambers
18/08/2025	Candidate Information Session	CRC
19/08/2025	Agenda Briefing	Greenhills Hall
22/08/2025	Margaret Wallace Funeral	Holy Trinity Church
26/08/2025	Ordinary Council Meeting	Council Chambers

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Ordinary Council Meeting - 26 August 2025

Confirmation

That the minutes of the Ordinary Council Meeting held on 26 August 2025 be confirmed as a correct record of proceedings.

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 July and August 2025:

DAY	MEETING/EVENT DESCRIPTION	VENUE
28/07/2025	Interview with 101.3FM	Radio Station
29/07/2025	Signed lease with Bowling Club & Meeting with CEO	Shire Administration
05/08/2025	Meeting with CEO	Shire Administration
12/08/2025	Meeting with CEO	Shire Administration
12/08/2025	Special Council Meeting & Concept Forum	Council Chambers
14/08/2025	WALGA Transport & Roads Forum	Kings Park, Perth
15/08/2025	Attended Small Halls Production	Town Hall
18/08/2025	Special Council Meeting	Council Chambers
19/08/2025	Agenda Briefing	Greenhills Hall
22/08/2025	Avon-Midland Country Zone Meeting	Bindoon
24/08/2025	Attended Canola Classic	YRCC
25/08/2025	Interview with 101.3FM	Radio Station
26/08/2025	Meeting with CEO	Shire Administration
26/08/2025	Ordinary Council Meeting	Shire Administration

9 OFFICER'S REPORTS

SY110-09/25 MULTIYEAR FUNDING ACQUITTAL - WHEATBELT ARTS AND EVENTS INC. - WRITERS FESTIVAL 2025

File Number:	4.7711
Author:	Rebecca Atkinson, Manager Tourism & Economic Development
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	28 January 2025 (030125) 25 February 2025 (090220) 22 April 2025 (070425)
Disclosure of Interest:	Nil
Appendices:	1. Acquittal Report ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This report presents the acquittal from Wheatbelt Arts and Events Inc. (WAEI) for the delivery of the 2025 Writers Festival (year three (3) of the current Multiyear Funding Agreement (MFA), of the first instalment of the variation request) for Council's review.

BACKGROUND

The then Policy C3 - Community Funding: Grants and Sponsorship and Policy C4 - Sponsorship of Tourism Events (now superseded by Policy C8 – Funding: Grants and Sponsorship) provide the parameters for considering applications for Shire financial and in-kind support. Two (2) rounds of sponsorship are opened to the community each year for a minimum four (4) week period. 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 certain circumstances, where Council sees significant benefit to the community of maintaining support for a project or activity on an on-going basis it may resolve to consider, via the Integrated Planning and Reporting Framework review cycle or the Annual Budget process, inclusion as an MFA.

In both instances, acquittal reporting is a requirement of sponsorship. Dependant on the size, scale and frequency of funding, acquittal reporting detail varies. At 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

The request for a new MFA for WAEI was considered by Council at its Ordinary Meeting on Tuesday 23 May 2023 where it resolved (090523):

“That, with regard to the Wheatbelt Arts & Events Inc - Request for a New Multiyear Funding Agreement 2023-2026, Council:

- 1. Receives the request for multiyear funding from Wheatbelt Arts & Events Inc for the York Festival, as presented in confidential Appendix 1.***
- 2. Requests the Chief Executive Officer to negotiate a multiyear funding agreement with Wheatbelt Arts & Events Inc under the following conditions:***
 - a. The Agreement will commence on 1 July 2023 and expire on 30 June 2026.***
 - b. The amount of sponsorship will be provided in accordance with the table below:***

<i>FY</i>	<i>ACTIVITY</i>	<i>REQUEST</i>	<i>PROPOSED (PER ANNUM)</i>	<i>MILESTONE PAYMENTS</i>
<i>2023/24</i>	<i>2023 Festival to be held in September 2023</i>	<i>\$55,000</i>	<i>\$28,500</i>	<i>80% July 2023 & 20% October 2023</i>
<i>2024/25</i>	<i>2024 Festival to be held in September 2024</i>	<i>\$55,000</i>	<i>\$28,500</i>	<i>80% July 2024 & 20% October 2024</i>
<i>2025/26</i>	<i>2025 Festival to be held in September 2025</i>	<i>\$55,000</i>	<i>\$28,500</i>	<i>80% July 2025 & 20% October 2025</i>

- c. Payment will be subject to all milestone conditions of the Agreement being met on an annual basis.***
- 3. Authorises the Shire President and the Chief Executive Officer to engross the final agreement.***
- 4. Directs the Chief Executive Officer to include the agreed amounts in the 2023/24 - 2025/26 budget processes.”***

Further to the above request and resolution, a request for a variation to the MFA for WAEI was considered by Council at its February 2025 Ordinary Meeting where it resolved (090225):

“That, with regard to the Request to vary Multi-Year Funding Agreement - Wheatbelt Arts and Events Inc, Council:

- 1. Receives the request from Wheatbelt Arts and Events Inc for early funding release from the 2025/26 multi-year funding agreement, as presented in Appendix 1.***
- 2. Notes that a budget adjustment will be made as part of the statutory Mid-Year Budget Review to accommodate the request.***
- 3. Directs the Chief Executive Officer to provide written notice of Council’s resolution to Wheatbelt Arts and Events Inc.”***

COMMENTS AND DETAILS

The following table summarises WAEI’s acquittal for the 2025 Writers Festival.

TABLE 1.

ORGANISATION	PURPOSE	PROVISION	ACQUITTAL SUMMARY
Wheatbelt Arts & Events Inc	Delivery of 2025 Writers Festival	\$14,250 ex GST	The Writers Festival delivered twenty-two (22) events across a three (3) day program including workshops, writers’ talks, music, theatre, and book launches.

			- Community “book sculpture” workshops engaged locals ahead of the event, with artworks displayed along Avon Terrace. - Estimated attendance of 659 people (ticketed plus free events). - Sixty-eight (68) entries received for the Wheatbelt Short Story Competition (previously twenty-five (25)). - Program featured Theatre 180’s <i>21 Hearts</i>, launched by Hon. Trish Cook MLA, and music by Delilah Rose and Rose Parker. - Direct local business spends - \$11,929 (accommodation, catering, venue hire, etc.). - The total estimated economic impact of the event is \$128,034.83, calculated on the basis of actual contributor numbers, ticket sales, event attendance, and entry fees collected. This figure is supported by the average daily spend of \$197.89, as identified in the <i>York Festival 2022 Culture Counts Report</i>. The writers festival audience comprised 322 intrastate visitors and 1 interstate visitor, with an average length of stay of 2 days for intrastate and 3 days for international visitors (excluding local attendees). These results align closely with the Tourism Council WA Economic Impact Calculator, which estimated local expenditure of \$145,300 in expenditure, demonstrating consistency across different measurement approaches. - Marketing and recognition of the Shire included roadside signage, posters, banners, programs, website, social media, and online/print advertising. KEY LESSONS LEARNED - Workshops proved particularly popular, highlighting strong community demand for hands-on, skills-based activities. - Growth in participation in the Wheatbelt Short Story Competition suggests an increasing appetite for literary and creative engagement. - Collaboration with local venues and businesses continues to strengthen ties between the Festival and the York community.
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In Summary:

- WAEI received \$14,250 from the Shire of York for the Writers Festival 2025.

- Additional income sources included \$31,214 (ticket revenue, entry fees, Regional Arts contributions) plus \$325 in donations.
- In-kind support was valued at \$14,180, including Writing WA's contribution.
- The Shires grant funding amount of \$14,250 was used in full to cover costs of:
 - Program costs \$8,000
 - Marketing and public relations \$4,100
 - Accommodation \$2,150
- Expenditure covered coordinator fees, venue hire, program delivery, marketing, travel and accommodation, and administration.
- The event achieved measurable cultural, tourism, and economic outcomes, with Shire recognition evident across promotional platforms.

A copy of WAEI's acquittal report, incorporating budget breakdown and attendance calculations, proof of invoices, Shire recognition and event feedback is presented in Appendix 1.

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

WAEI

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.

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

C3 Community Funding; Grants & Sponsorship (rescinded March 2025)

C4 Sponsorship of Tourism Events (rescinded March 2025)

C8 Funding: Grants & Sponsorship (adopted March 2025)

Financial

The financial implications have been detailed earlier in this report and are included in the acquittal report. Council could request more detailed financial reporting and/or audited financial statement

from funded organisation. However, this approach would need to be provided as part of a review of the overall community funding program and engagement options to consult with the community identified as part of this process prior to the inclusions being implemented.

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 reputational and compliance risk which is considered moderate and a potential financial risk which is also rated moderate. 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

RECOMMENDATION

That, with regard to the Multiyear Funding Acquittal - Wheatbelt Arts and Events Inc. - Writers Festival 2025, Council:

- 1. Accepts the acquittal report from Wheatbelt Arts and Events Inc., as presented in Appendix 1.**

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

Wheatbelt Arts & Events Inc

Street Address

152 Avon Terrace, York 6302

Postal Address

PO Box 453, York WA 6302

Email:

Website (if applicable)

www.yorkfestival.com.au

Project Name

York Regional Writers Weekend (2025)

Funding Amount

\$ 14,250.00

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

☐ One-Off

☒ Multi-Year

Date Funding Granted

31/08/2023

Date project was Delivered

25/05/2025

Who is your target sector of the community? *

☐ Youth

☐ Seniors

☐ Disadvantaged

☐ Isolated

☐ Visitors

☒ Other

visitors & local community

Strategic Alignment*

Describe how your project delivered against the [Shire of York Council Plan 2025 - 2035](#) Pillars selected in your application

Style **B** *I* U Open Sans 14 **A**

measured? Please attach supporting documentation (if applicable) in addition to your answer below. NOTE: Do not ONLY attach a document.

659

Drag and drop up to **4** files here to upload or [Choose files](#)

 [Attendance Calcs.pdf](#) 152.03KB

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)

File limit has been reached.

Files (4 uploaded)

 A3 poster_.pdf	4.32MB
 Coreflute (1200 x 1200 mm) banner.pdf	3.42MB
 FB Post May 25.pdf	809.94KB
 Sponsors Page TYF website.pdf	370.23KB

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)

Style

B

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Open Sans

14

A

2025 was the 3rd iteration of the York Regional Writers Weekend and we were pleased to see the increased interest in this event, in particular in its workshop and performance program. The Wheatbelt Short Story Competition has been held each year and usually attracts ~25 entries. This year we received 68 entries and feedback provided by the judges commented on the significance increase in the calibre of the entries (see report attached).

The event's program included a strong mix of writers talks, book launches and workshops supplemented by live music from Delilah Rose and Rose Parker and two performances from Theatre 180's extraordinary theatre piece, '21 Hearts: Vivian Bullwinkle and the Nurses of the Vyner Brooke', which was opened by the the Hon. Trish Cook, the elected member for the new seat of Bullwinkle.

Increased attendance at workshops and performances demonstrated a strong interest in hands-on activities in which participants were able to receive practical skills training. This will play a significant role in designing future programming.

Please upload supporting documents

File limit has been reached.

Files (4 uploaded)

 ASR x York Regional Writers Festival_.pdf	41.42KB
 WSSC Judges Feedback.pdf	32.86KB
 Theatre 180 feedback.pdf	157.8KB
 Feedback U17 winner.pdf	326.52KB

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

Item SY110-09/25 - Appendix 1

Page 20

Description	Amount
Cash	
- Shire of York Funding	\$ 14,250.00
- Other Funding Amounts: Regional Arts / Ticket revenue / entry fees (exc gst & royalty payments)	\$ 31,214.00
- Applicant Contribution	\$
- Donation	\$ 325.00
In-Kind	
- Shire of York In-Kind	\$
- Other In-Kind Contribution (includes Writing WA's contribution)	\$ 14,180.00
	\$

TOTAL INCOME

\$ 59,969.00

EXPENDITURE

Description	Amount
- Co-ordinator fees (inc superannuation)	\$ 4,897.00
- Venue hires	\$ 2,188.00
- Program (excl writers talks)	\$ 16,025.00
- Marketing (including advertising / marketing collateral / online / social media)	\$ 6,650.00
- Travel & accommodation, perdiems, catering	\$ 9,741.00
- Event fees / admin / IT	\$ 576.00
- In kind	\$ 14,180.00

TOTAL EXPENSE

\$ 54,257.00

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

File limit has been reached.

Files (10 uploaded)

	00000958_York Accommodation - Songwriters Retreat - 5-25026.pdf	152.29KB
	00000963_Australian Songwriting Retreats balance - 5-25008 and 5-25027.pdf	127.77KB
	00000961_Theatre 180 - performance balance - 5-25009.pdf	50.32KB
	00000967_Invoice INV-0298 Theatre 180 - royalties - code 4-2512.pdf	51.05KB
	00000968_Shire of York venue hire and event fee.pdf	222.41KB

 00000972_CountryCopiers inv.pdf	2.69MB
 00000969_RachaelJohns Invoice - 5-25014.pdf	141.03KB
 00000996_For Janine Brown - SETTLERS HOUSE.pdf	175.62KB
 The Black Dog Project inv.pdf	297.39KB
 00000956_Dixie Battersby.pdf	344.23KB

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 (excl local attendees, estimated :	322	1	0

Average Daily Spend (Accommodation, meals, entertainment etc)

\$ 197.89

	Intrastate*	Interstate*	International*
Average Length of Stay per person (in days)	2	3	0

Total Intrastate	Total Interstate	Total International
\$ 127,441.16	\$ 593.67	\$ 0.00

TOTAL Tourism Economic Impact

\$ 128,034.83

How did you calculate and verify these numbers shown above?

Based on actual no of contributors, ticket sales, attendance at events, entry fees collected. The average daily spend \$197.89 is based on average \$spend/day set out in the 2022 York Festival's Culture Counts report. Cost of living increases in the past 3 years likely mean this figure is under-stated.

Please attach supporting documents

File limit has been reached.

Files (4 uploaded)

 Timetable - hand out.pdf	2.15MB
 Coreflute (1200 x 1200 mm) banner.pdf	3.42MB

 Home_page_graphic.jpg	58.1KB
 School_of_swearing_image_.jpg	459.22KB

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 ▾**A** ▾

By delivering an exciting program of events that provided opportunities for visitors to explore many of York's historic buildings, its natural environment, its First Nations history and York as a destination for those interested in heritage and cultural 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 ▾**A** ▾

n/a

Lessons Learned

What were the key lessons learned whilst delivering the project?

Style ▾**B***I*U ▾Open Sans ▾14 ▾**A** ▾

The workshop program this year was particularly well attended and demonstrated strong interest in opportunities to engage in activities that provide hands on training and skills development.

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 *
Ms	Jenny	Garroun
E-mail (preferred for correspondence) *		Position Held
		CEO

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 identified 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

**York Regional Writers Weekend
2025**

		Original Budget	Final Costs
Revenue			
	Shire of York	14,250	14,250
	Donation		325
	Regional Arts (RASI)	4,460	4,460
	Earned income (excl GST & Royalties)	24,111	26,754
	TOTAL REVENUE	42,821	45,789

5-25001	Producer				
5-25002	Co-ordinator (from Rasi)		4,000	4,000	
5-25003	Superannuation		936	897	
5-25004	Insurance		1,800	1,500	
5-25005	IT / Comms		500	280	
5-25006	Venue Hire		1,840	2,188	
5-25007	Program				
5-25008	Songwriting Retreat	2	1500	3,000	3,000
5-25009	21 Hearts	2	4200	8,400	8,200
	Chin Wagon (2pp / inc acco	2	3320		
	Nandi / Memory Object	1	450		
5-25010	Nandi / River Ramble	3	450	1,350	1,350
5-25011	Janine Browne	2	900	1,800	1,800
5-25012	Megan Ugle	2	700	700	725
5-25013	Acting workshop	2	150	300	300
5-25014	Rachael Johns	1	325	325	325
5-25015	David Whish-Wilson	1	325	325	325
5-25016	Writers Talks (Writing WA)		-		
5-25017	Wheatbelt Short Story Competition / Prize		-		
5-25018	Friday night entertainment		-		
5-25019	Marketing				
5-25020	Manager (inc graphic desig JB		1,500	1,500	
5-25021	Website JB		800	800	
5-25022	Social Media JB		1,500	1,500	
5-25023	Marketing collateral		1,800	1,400	
5-25024	Rebrand / 2025		800	250	
5-25025	Public Relations		1,200	1,200	
5-25026	Accommodation		5,209	5,209	
5-25027	Travel / perdiems (inc airfare)		3,760	3,760	
5-25028	Catering / Songwriters Retreat		850	772	

5-25029	SoY Event Fee		50
	Contingency	1,200	246
	Total	43,895	41,577
	Surplus	(574)	4,213

B8		   49%	
	A	B	C
1	Calculation for attendance	Tix Sales	
2	Songwriting Retreat	14	
3	21 Hearts	438	
4	Day Passes (workshops/talks etc)	67	
5	Performers / Speaks/tutors/ FOH / volunteers e	46	
6	Free events (Delilah Rose / book launch) at Imperial Homestead Hotel	94	
7		659	
8	Less local attendance	49%	
9	Visitors	323	
10	Spend/pp	197.89	
11	Average / day	2	
12		127,801	
13	Direct expenditure	11,929	
14		139,730	
15	Shire's contribution	14,250	
16			

From: Dixie Battersby [REDACTED] 
Subject: : Invoice
Date: 29 March 2025 at 11:56 AM
To: dixie [REDACTED]



INVOICE

Date: March 29th 2025

Dixie Battersby To The York Festival

ABN: 54430673282

47 Collins Street

Yokine WA 6060

T: [REDACTED]

E:
[REDACTED]

Publicity for the Readers and Writers Festival 2025 Account: [REDACTED] - BSB - [REDACTED]	\$1200



ORIGINAL COPY

TAX INVOICE

59679

FROM:

Hillside Country Retreat
Lot 30, Forrest Street
York, Western Australia, 6302
Mobile: [REDACTED]

DATE: 30 May 2025

ABN: 72 266 233 869

TO:

The York Festival
(Songwriters Retreat)

DESCRIPTION	PRICE	AMOUNT
Songwriters Retreat: Friday 23 rd – Monday 26 th May, 2025 - 3 nights self-contained accommodation for 15 guests.		\$5,130.00
Amounts inclusive of GST		
SUBTOTAL		
TOTAL DUE		\$5,130.00

If you have any questions concerning this invoice, contact:

Joy Savage: [REDACTED] or email: [REDACTED]

THANK YOU FOR YOUR BUSINESS!

Comments:

Westpac Bank electronic transfer details:

ACC Name: M J Savage

BSB: [REDACTED]

ACC #: [REDACTED]



TAX INVOICE

The York Festival

Invoice Date

14 May 2025

Invoice Number

INV-0288

ABN

33 042 434 145

Theatre 180 Inc

8 Barney Street

MOUNT HAWTHORN WA

6016

Description	Quantity	Unit Price	GST	Amount AUD
21 HEARTS: Vivian Bullwinkel and the Nurses of the Vyner Brooke				
2pm Performance 7pm Performance May 24th, 2025	1.00	9,020.00	10%	9,020.00
Acting Workshops x 2 May 25th, 2025	1.00	330.00	10%	330.00
			INCLUDES GST 10%	850.00
			TOTAL AUD	9,350.00

Due Date: 23 May 2025

Please pay directly into the following account

Account Name: [REDACTED]

BSB No: [REDACTED] ACC No: [REDACTED]

Please use this invoice number as reference

Please email remittance/payment details to [REDACTED]



PAYMENT ADVICE

To: Theatre 180 Inc
8 Barney Street
MOUNT HAWTHORN WA 6016
[REDACTED]

Customer The York Festival**Invoice Number** INV-0288**Amount Due** 9,350.00**Due Date** 23 May 2025**Amount Enclosed**

Enter the amount you are paying above

**Australian Songwriting Retreats**

ABN: 92 508 226 244

Invoice

73 North Street

1/6/2025

Kedron QLD 4031

Phone: [REDACTED]

E-Mail: [REDACTED]

Not registered for GST

Invoice No. YF052025

Bill To: York Festival

Date	Description	Total
1st June 2025	York Writers Festival - ASR retreat workshops Fri-Mon	\$ 2,000.00
	The Rookery Show - Rose Parker and Delilah Rose \$500ea	\$ 1,000.00
	Return flights from Brisbane-Perth	\$ 1,000.00
	Deposit to be paid prior to secure artists - PAID	\$ 2,000.00

TOTAL DUE **\$ 2,000.00**

GST EXEMPT

Account Name: [REDACTED]

Bank: Bendigo

BSB: [REDACTED]

ACC: [REDACTED]

Please pay within 7 days



TAX INVOICE

The York Festival

Invoice Date
27 May 2025**Invoice Number**
INV-0298**ABN**
33 042 434 145Theatre 180 Inc
8 Barney Street
MOUNT HAWTHORN WA
6016

Description	Quantity	Unit Price	GST	Amount AUD
21 HEARTS: Vivian Bullwinkel and the Nurses of the Vyner Brooke	1.00	2,147.34	10%	2,147.34
Saturday 24th May 2025 2pm and 7pm performances				
Creative Royalties: 438 tickets sold = \$16,518 x 13% Creative Royalties				
INCLUDES GST 10%				195.21
TOTAL AUD				2,147.34

Due Date: 3 Jun 2025

Please pay directly into the following account

Account Name: [REDACTED]

BSB No: [REDACTED] ACC No: [REDACTED]

Please use this invoice number as reference

Please email remittance/payment details to [REDACTED]



PAYMENT ADVICE

To: Theatre 180 Inc
8 Barney Street
MOUNT HAWTHORN WA 6016
[REDACTED]**Customer** The York Festival
Invoice Number INV-0298**Amount Due** **2,147.34****Due Date** 3 Jun 2025**Amount Enclosed**

Enter the amount you are paying above

Tax Invoice/Receipt 2025-06-07

ACCOUNT NUMBER

INVOICE NUMBER 6843C04AD50749ADEF50CCA3

**Shire of York**

1 Joaquina Street, York WA, Australia
ABN 55 315 676 247
0896410500

TAX INVOICE/RECEIPT FOR

Wheatbelt Arts & Events, Inc.
Attention: Joanna Bryant
152 Avon Terrace, York WA, Australia

INVOICE PERIOD

Any un-invoiced bookings from
May 2024 to May 2025

INVOICE ISSUED

7th June 2025

TOTAL DUE 10/06/2025**\$1,252.00**

Includes GST of \$113.82

This will show as "SpacetoCo" on your bank statement.

Thank you for using Direct Debit as your preferred payment method. We'll begin the process of debiting your nominated account on the 10th of June, 2025. Upon successful payment, this document will also be considered your receipt.

All amounts on this invoice/receipt are in AUD.

For any questions or concerns regarding your invoice, please contact your Host, Shire of York.

Receipt for Previous Invoice

Previous Invoice Number

Previous Invoice Amount

Previous Payment by Direct Debit

Previous Amount Owing

January 2024 to January 2025

67A58C81DCA0C792B403E74C

\$34.00 (GST Inc.)

\$34.00

\$0.00

Page 1 of 2

This tax invoice/receipt has been generated by SpacetoCo on behalf of Shire of York.



Tax Invoice/Receipt 2025-06-07

ACCOUNT NUMBER 66FF6C48BAFC1072F2EFC268

INVOICE NUMBER 6843C04AD50749ADEF50CCA3

Booking Details

York Town Hall

1 Joaquina Street, York WA, Australia

Status	Item	Times	Charged For	Cost
✔ Complete	Regular Booking Wheatbelt Arts & Events, Inc. ID: 6785E0F91040EA5FFEA77A58	Thu 22nd May, 2025 11:30am to 5:30pm	6 hrs	\$228.00
✔ Complete	Regular Booking York Festival ID: 6784B357D04475BB3976D25C	Fri 23rd May, 2025 9:00am to 8:00pm	11 hrs	\$418.00
✔ Complete	Regular Booking York Festival ID: 6784B357D04475BB3976D27C	Sat 24th May, 2025 11:30am to 9:30pm	10 hrs	\$380.00
	Additional Item Event Application Fee (\$55.00 p/booking)	Sat 24th May, 2025 11:30am to 9:30pm	10 hrs	\$55.00
	Additional Item Event Permit - Cat 1 (\$0.00 p/booking)	Sat 24th May, 2025 11:30am to 9:30pm	10 hrs	\$0.00
✔ Complete	Regular Booking York Festival ID: 6784B357D04475BB3976D274	Sun 25th May, 2025 9:00am to 1:30pm	4.5 hrs	\$171.00

Space Subtotal: \$1,252.00 GST included: \$113.82

Subtotal	GST included	Total
\$1,252.00	\$113.82	\$1,252.00

Page 2 of 2

This tax invoice/receipt has been generated by SpacetoCo on behalf of Shire of York.



Invoice



Rachael Elizabeth Blair

ABN: 39 101 563 880

PO Box 4020

Swan View

WA

6056

BILL TO:

Wheatbelt Arts and Events

152 Avon Terrace York WA 6302

INVOICE #

0020250

PO ORDER NO

27 May 2025

INVOICE DUE DATE

5 June 2025

ITEMS	DESCRIPTION	QUANTITY	PRICE	AMOUNT
2 hour workshop	York Writers Festival workshop	1	\$325	\$325

PLEASE PAY WITHIN 7 DAYS OF INVOICE BEING ISSUED.PAYMENT INSTRUCTIONS:

Account Name: [REDACTED]

BSB: [REDACTED]

Account Number: [REDACTED]

Reference: Wheatbelt

GST: \$32.5

TOTAL

\$ 357.5



Online Booking For Joanna Bryant [REDACTED] Checking In: 23 May 2025

From Settlers House York [REDACTED]
 Date Wed 21/05/2025 22:07
 To Joanna Bryant - York Festival [REDACTED] au >

You don't often get email from [REDACTED] [Learn why this is important](#)

Reservation confirmation

Thank you, your reservation at Settlers House York has been confirmed.

Thankyou for your Reservation with Settlers House York. If you have made any special requests, these will be confirmed as soon as possible after your booking. \ do our best to ensure you have the most suitable room for your stay, but as we are a small business, we cannot guarantee availability for special requests, and the type may vary slightly. In the event of an error in online booking systems, we will endeavour to notify you as soon as possible of any possible changes.

Please also remember that we do have our own stunning Heritage Tavern / Restaurant and Courtyard Dining on site, and if you wish to reserve a table for any meal please feel free to email or call us to book in advance (we definitely recommend making reservations for groups of 8 or more people).

Check-in

23 May 2025

Check-out

25 May 2025

Address and contact

[125 Avon Tce, York, WA 6302, Australia](#)

+61 8 9641 1884



Located in the centre of the York shopping precinct on Avon Terrace.

<https://www.google.com.au/maps/place/125+Avon+Terrace,+York+WA+6302/@-31.888886,116.767684,17z/data=!3m1!4b1!4m2!3m1!1s0x2a3315667e07d99f:0x998f>

Accommodation

Booking reference number: [REDACTED]

Rooms

DELUXE HERITAGE KING / Standard Rate
 2 adults
 331.00 AUD

Reservation details

Guest details

Joanna Bryant



152 Avon Terrace, York, Western Australia, 6302, Australia



Paid by

Joanna Bryant

Booked on
21 May 2025

Charges

DELUXE HERITAGE KING / Standard Rate	
23 May 2025	161.00 AUD
24 May 2025	170.00 AUD
Fees	
Deposit	
	0.0
	331.00
Paying with a Mastercard card will incur a 1.2% surcharge	

Policies

Cancellation

Guests can cancel for free up to 60 days prior to arrival

Terms and conditions

BOOKING

Our standard policy is that payment will be deducted anytime within 60 days of arrival, unless you have booked with a different promotion that allows late cancellation. Should you have any specific requirements regarding payment for a company (i.e. Invoice to be sent for EFT, or company card to be used), please contact us directly to finalise those arrangements.

CHECK-IN

Check-in time is any time after 3 PM, and before 8PM. If you arrive earlier we will be pleased to allow earlier check in should the room be ready, or store your luggage until you can check in. As we dont open until 4pm on Wednesday and Thursday (Open for Dinner from 5pm), please call us on 0896411884 if you plan arrive before 4pm so that we can arrange to meet you, or arrange for a key to be left out for you. Failure to arrive for checkin before 8pm and without contact be made to make arrangements for a late check in, may result in you being unable to check in to your room. In such instance if due to no fault of ours, there will be compensation. Guests will be required to present a valid credit/debit card upon check-in along with a valid form of identification. "Settlers House York" will make every effort to honour special requests (such as a specific floor or room number, adjoining rooms, roll-away beds etc.) upon your arrival. However, the availability of these items cannot be guaranteed in advance. The hotel reserves all rights to refuse service to any guests of the hotel who do not follow or comply with hotel policies.

- We will do our best to ensure you have the most suitable room for your stay, but as we are a small business, we cannot guarantee availability for special requests, and the room type may vary slightly.

CHECK-OUT

Check-out is by 10 AM. If you require a later check-out, please discuss this with us and we will do our best to accommodate your request. A charge may apply, depending on availability. Keys can be left in the letter box located to the left of the front doors of the main Hotel building.

SMOKING POLICIES

Smoking is strictly prohibited in all rooms. If smoking outside the rooms, please ensure the door is kept shut at all times. Should the room be left smelling of sm you will be charged a \$200 cleaning fee.

AGE RESTRICTIONS

Guests must be 18 years or older to check in without a parent or legal guardian.

NO PARTY POLICY

"Settlers House York" enforces a NO PARTY POLICY to ensure we can protect the hotel and our guests at all times. In the event of a disturbance one warning given to reduce noise. If this warning is not followed, the guest will forfeit all fees and must leave the hotel immediately.

PETS

No pets are permitted in the rooms, unless they are a medical necessity such as a guide dog. Please advise us in advance if you need to bring you assistance

with you, and provide proof of such medical necessity prior to your arrival.

CANCELLATION

Our Standard policy is that bookings are non-refundable, unless booked with a special promotion. If enough notice is given we may be able to arrange a credit future stay.

Follow us



We look forward to having you stay with us at Settlers House York.

RMv12.5

23/05/2025

Tax Invoice

Country Copiers

A.B.N.:14 243 201 330

151 Fitzgerald St

Northam WA 6401

Ph: 0896225472

Served By Country Copiers

Docket No.

Date

Time

24900

23/05/2025

16:00

* A4 Full Colour Printing Copy 80gsm

0.60 x 300

\$180.00

Subtotal

\$180.00

Tax

\$16.35

Total inc. GST

\$180.00

No. of Items (300)

* Indicates taxable item

Payment Details:

EFTPOS

\$180.00



9th June, 2025

INVOICE: 0428

TO: Joanna Bryant
Festival Coordinator, York Festival

FROM: Janine Browne
The Black Dog Project
ABN: 94389359671

Exhibition at Gallery 152, 2 days @ \$900/day 24th-25th May, 2025	1,800
Travel Allowance Perth to York Return	200
Daily Meal Allowance x 2 days	140
TOTAL:	\$2,140

Payable to:

Janine Browne
Trading As The Black Dog Project

Commonwealth Bank of Australia

BSB: [REDACTED]

Account: [REDACTED]



THE
York
 REGIONAL WRITERS
 WEEKEND
 24 & 25 MAY 2025

A celebration of writing
 in all its forms

Meet the Author program ~ Theatre 180
 Songwriting Retreat ~ Writing workshops
 Poetry workshop ~ Acting workshops
 Tell your story in the mobile recording studio
 Book launches ~ Short story competition

More info and tickets
yorkfestival.com.au

WRITING
 WA.

Wheatbelt
 Arts
 & Events
INCORPORATED

WESTERN
 AUSTRALIA

SHIRE OF
 York

THE
York
REGIONAL WRITERS
WEEKEND
24 & 25 MAY 2025

Tickets: yorkfestival.com.au



THE
York
REGIONAL WRITERS
WEEKEND
24 & 25 MAY 2025

Tickets: yorkfestival.com.au



Search Facebook

The York Festival

Professional dashboard

Insights

Ad Centre

Create ads

Boost Instagram post

Settings

More tools

Manage your business across Meta apps.

Meta Verified

Leads Centre

Meta Business Suite

The York Festival

theorkfestival · 2K followers

Confirmed link

yorkfestival.com.au

Promote Website

★ Not yet rated (1 review)

Edit details

Help Us Return '25

Edit Featured

Photos

See All Photos

Comment as The York Festival

The York Festival

Published by Joanna Bryant · 19 May · 🌐

Kaartdijin Bibool Boodja – Poetry Workshop
Sun 25 May · 10:45am · CWA · Included in Sunday Day Pass... See more

THE York REGIONAL WRITERS WEEKEND

24 & 25 MAY 2025

SHERE OF York

WRITING WA.

THE York FESTIVAL

Wheatbelt Arts & Events

WESTERN AUSTRALIA

TICKETS.OZTIX.COM.AU

York Regional Writers Weekend - DAY PASS TICKETS

Send message

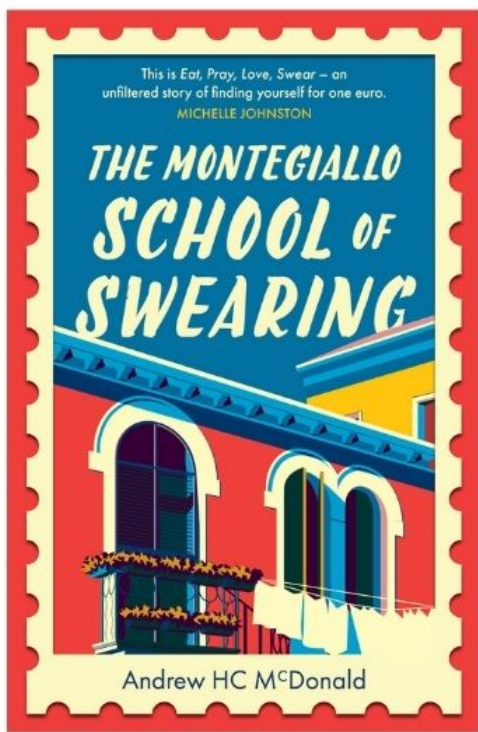




THE York
REGIONAL WRITERS WEEKEND

24 & 25 MAY 2025

The Montegiallo School of Swearing




Saturday 24 May 5pm - Upstairs at the Imp.
The Imperial Homestead, 83 Avon Terrace, York

Wheatbelt born writer and comedian Andrew HC McDonald brings his hilarious debut novel The Montegiallo School of Swearing to the York Regional Writers Weekend. **FREE EVENT**

More info
yorkfestival.com.au



WRITING
WA.

Wheatbelt Arts & Events
INCORPORATED



GOVERNMENT OF
WESTERN AUSTRALIA

SHIRE OF York

yorkfestival.com.au

Finish update

and pays respects to their Elders past, present and emerging.

WESTERN AUSTRALIA

OUR SPONSORS

Keep up to date with festival news!

Sign up to our mailing list below

Email

SUBSCRIBE

Follow our socials for more exciting updates

Quick Links

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What's On

Your Visit

About

Contact



THE
York
REGIONAL WRITERS
WEEKEND

24 & 25 MAY 2025

A Celebration of writing in all its forms

Meet the Authors

21 Hearts: Vivian Bullwinkel and the Nurses
of the Vyner Brooke (Theatre 180)

Writing, Poetry, Acting Workshops

Songwriting Retreat

Book Launches

Exhibition

Short Story Competition

Venues:

Gallery 152 - 152 Avon Terrace
The Rookery - behind 152 Avon Terrace
CWA - 154 Avon Terrace
River Conservation Environmental Centre,
Cr Clifford and Glebe St

The Old Bank, 138 Avon Terrace
York Town Hall, 1 Joaquina St
Upstairs at The Imp, The Imperial
Homestead, 83 Avon terrace
Hillside Country Retreat, Forrest St

More info and tickets
yorkfestival.com.au



WRITING
____ WA.

*Wheatbelt
Arts
& Events*
INCORPORATED



WESTERN
AUSTRALIA

SHIRE OF
York



FRIDAY 23 MAY 2025

1.30pm	Workshop: River Write Ramble	RCS Environmental Centre	Friday Day Pass
3pm	Breathe: A Songwriting Retreat	Hillside Country Retreat	Ticketed Separately
7pm	Delilah Rose Band	Upstairs at The Imp	Free

SATURDAY 24 MAY 2025

10am	Exhibition: The Black Dog Project	Gallery 152	Free
10am	Meet the Author: Dr Marion Kickett	The Rookery	Saturday Day Pass
11am	Meet the Author: David Whish-Wilson	The Rookery	Saturday Day Pass
1pm	Meet the Author: John Kinsella & Shey Marque	The Rookery	Saturday Day Pass
2pm	Meet the Author: Laura Keenan & Alison Middleton (the little journal)	The Rookery	Saturday Day Pass
2pm	Theatre 180 presents 21 Hearts	York Town Hall	Ticketed Separately
2.30pm	Workshop: The art of sketching character and place with David Whish-Wilson	Post Office Building	Saturday Day Pass
3pm	York Short Story Competition - Awards	The Rookery	Free
5pm	The Montegiallo School of Swearing	Upstairs at The Imp	Free
7.30pm	Theatre 180 presents 21 Hearts	York Town Hall	Ticketed Separately

SUNDAY 25 MAY 2025

10am	Exhibition: The Black Dog Project	Gallery 152	Free
10am	Meet the Author: Sara Foster	The Rookery	Sunday Day Pass
11am	Meet the Author: Racheal Johns	The Rookery	Sunday Day Pass
11am	Workshop: Acting for Beginners (12 - 17yo)	Post Office Building	Free
11am	Workshop: The Fundamentals of Acting (18+)	The Old Bank	Free
10.45am	Workshop: Kaartdijin Bibool Boodja - Knowledge and Understanding of Paperbark Country	CWA	Sunday Day Pass
1.15pm	Workshop: Writing Commercial Fiction with Rachael Johns	CWA	Sunday Day Pass
1pm	Meet the Author: Bernice Barry	The Rookery	Sunday Day Pass
2pm	Meet the Author: Emily Bridget Taylor	The Rookery	Sunday Day Pass

From: Delilah Walsh [REDACTED]
Subject: ASR x York Regional Writer's Festival
Date: 1 June 2025 at 2:49 PM
To: Jenny Garroun [REDACTED] Joanna Bryant - York Festival [REDACTED]
Cc: Rose Parker [REDACTED]

DW

Hello Jenny and Jo

Firstly we cannot believe it's already been a week since we were in the wheatbelt, with Rose in NZ for a funeral this weekend and Delilah back in Qld moving house!

Secondly, thank you. Thank you for **all your work** to host us and our attendees. The accomodation was so perfect and a wonderful introduction to including men on our retreats.

The retreat sat beautifully within the festival program including the performance (perfect venue and sound man Dan was a legend!) and we even had my friend Emily Bridget Taylor pop past on Sunday lunch and read her poems for us. It was so wonderful.

Thank you Jo for all your hard work especially with all of the details. Thank you for coming Sunday evening to experience the results of the weekends work. And the scones. Yes. Thank you for the scones.

As writers of contemporary West Australian songs, it was so wonderful to be included in a Writers Festival... indeed we wonder if this is an Australian first? ... certainly something to be continued and emulated as we press forward creating uniquely Australian culture and content, stories and songs, remembering the past and visualising our future ... together

We hope you both recover gently and with a burning light for the next year. We look forward to future opportunities that may arise.

Delilah and Rose

Write. Rest. Retreat.

M:

E:

W: australiansongwritingretreats.com

Always was. Always will be.

From: Joanna Bryant - York Festival [REDACTED] 
Subject: YRRW acquittal
Date: 11 August 2025 at 6:59 PM
To: Jenny Garroun - York Festival [REDACTED]



Below email from under 17 winner - he donated his prize money to a dementia charity.

Joanna Bryant
Wheatbelt Arts & Events | Secretary / Program Coordinator
[REDACTED]
yorkfestival.com.au | [Facebook](#) | [Twitter](#) | [Instagram](#)



Please note: This is a volunteer role and as such my response may be delayed. If you need to contact me urgently please text my mobile.

I acknowledge the traditional custodians of the lands on which York Festival takes place, the Ballardong Noongar people, and pay my respects to their Elders past, present and emerging.

From: Ryan Toor [REDACTED]
Sent: 24 May 2025 20:11
To: Joanna Bryant - York Festival [REDACTED]
Subject: Thank you

Hi Jo,

I wanted to extend my heartfelt thanks for the wonderful award presentation ceremony today. It was a truly memorable event, and I thoroughly enjoyed participating in the short story writing competition.

York was amazing!

Regards

Ryan Toor

From: Rebecca Davis [REDACTED] 
Subject: FW: Invoice - 21 Hearts
Date: 26 May 2025 at 3:05 PM
To: Jenny Garroun - York Festival [REDACTED] Joanna Bryant - York Festival [REDACTED]

RD

Hi Jo and Jenny

Thank you for providing us the opportunity to perform 21 Hearts in York, it was a very special way for us to begin the tour and to have such sensational numbers was terrific.

Attached is the invoice for the show and can I please ask you to send through the sales report so I can send the invoice for the creative royalties.

I do hope we can collaborate again together soon – still hoping for Which Way to Hollywood!

Warm Regards
Rebecca

Rebecca Davis
Executive Director
THEATRE 180
[REDACTED]
www.theatre180.com.au

Pinnacle Award 2024 Producer of the Year



I acknowledge that I live, work and play on the lands of the Whadjuk people of the Nyoongar nation. I wish to pay my respects to their Elders past, present and emerging.

From: Rebecca Davis [REDACTED]
Date: Wednesday, 14 May 2025 at 3:17 pm
To: Jenny Garroun - York Festival [REDACTED] Joanna Bryant - York Festival [REDACTED]
Subject: Invoice - 21 Hearts

Hi Jenny and Jo,

We are really looking forward to heading to York next week! How are ticket sales going?

I have attached the invoice here for the performances and workshops.

Warm Regards
Rebecca

Rebecca Davis
Executive Director
THEATRE 180
[REDACTED]
www.theatre180.com.au

Pinnacle Award 2024 Producer of the Year

I acknowledge that I live, work and play on the lands of the Whadjuk people of the Nyoongar nation. I wish to pay my respects to their Elders past, present and emerging.

Invoice INV-0288.pdf
52 KB



Final report & winners of the 2025 York Regional Writers Weekend Short Story Competition

This year's entries – around double last year's! – form a panorama of narrative ambition and style. Among them, the finest pieces distinguish themselves not merely by their command of language but by the integrity of their emotional vision and solid characterisation. These are stories that have both structural clarity and thematic gravity. They don't simply describe but illuminate.

In the mid-tier are works that, though occasionally uneven, reveal a distinct voice or compelling mood – some excel in evoking the texture of lived experience, others in their lightness of touch or flashes of humour. Their imperfections, often in the realm of structure or depth, don't preclude their merit.

At the lower end are stories driven more by concept than craft. These frequently prioritise accessibility or didacticism – particularly when directed toward a younger readership – over the layered complexity and tonal control that characterise more mature work. Yet even here, the impulse to communicate something meaningful is obvious.

Taken as a whole, the entries reveal considerable talent. In the best of these stories, one senses not only a grasp of literary form but courage: the will to observe the human condition with insight, restraint, and care.

SY111-09/25 PROPOSAL FOR SHIRE OF YORK MANAGEMENT OF THE YORK CHRISTMAS FESTIVAL**File Number:** 4.8469**Author:** Rebecca Atkinson, Manager Tourism & Economic Development**Authoriser:** Alina Behan, Executive Manager Corporate & Community Services**Previously before Council:** 23 May 2023 (060523)
22 October 2024 (031024)**Disclosure of Interest:** Nil**Appendices:**
1. Feasibility Report [↓](#)
2. Letter of Formal Notice [↓](#)
3. Proposed Budget [↓](#)
4. Received Quotes - Confidential**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Executive

PURPOSE OF REPORT

This report seeks Council approval for the Shire of York to assume management and delivery of the York Christmas Festival as a continued annual event.

BACKGROUND

The York Christmas Festival has been a long-standing and successful event, held annually since 2007, predominantly focused on community delivery.

Historically, it has been delivered by the York Christmas Festival Inc. (YCFI) with funding support from the Shire of York and other funding donations.

At its October 2024 Ordinary Meeting Council considered a request for multiyear funding from YCFI and resolved (031024):

“That, with regard to the York Christmas Festival Inc. - Request for new Multiyear Funding Agreement, Council:

- 1. Receives the request for multiyear funding from York Christmas Festival Inc, as presented in confidential Appendix 1.***
- 2. Requests the Chief Executive Officer to negotiate a multi-year funding agreement with the Christmas Festival Inc under the following conditions:***
 - a. The Agreement will commence on 1 November 2024 and expire on 30 June 2027.***
 - b. The amount of sponsorship will be provided in accordance with the table below:***

FINANCIAL YEAR	SPONSORSHIP	FIRST PROGRESS PAYMENT (90%)	FINAL PAYMENT ON ACQUITTAL (10%)
2024/25	\$16,750 ex GST	1 November 2024	1 June 2025
2025/26	\$16,750 ex GST	1 July 2025	1 June 2026

2026/27	\$16,750 ex GST	1 July 2026	1 June 2027
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- c. *Payment will be subject to all milestone conditions of the Agreement being met on an annual basis.***
- 3. *Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the multiyear funding agreement prior to signing.***
 - 4. *Authorises the Shire President and Chief Executive Officer to endorse the final multiyear funding agreement.***
 - 5. *Directs the Chief Executive Officer to include the above agreed amounts in the 2025/26 and 2026/27 budgeting process.***

The Shire of York and YCFI subsequently entered into a multiyear funding agreement.

In a letter dated 24 July 2025, the YCFI formally advised it will no longer be able to continue delivering the event. The letter also encouraged the Shire of York to consider taking the lead in ensuring the event's continuation due to its significant value. A copy of the letter is presented in Appendix 1.

The Manager of Tourism and Economic Development (MTED) has had discussions with YCFI's Event Coordinator to explore the transition and potential for future event growth under Shire management.

COMMENTS AND DETAILS

The York Christmas Festival has been recognised as a prominent community event. Since its inception in 2007, it has been an annually anticipated event that is much adored by the community.

With YCFI no longer having capacity to run the event, there is an opportunity for the Shire of York to assume management of the event to ensure its continuation and delivery.

A Feasibility Review was undertaken by the MTED and confirms that the Festival can be delivered within the existing annual allocation and absorbed into current staff workflows with minimal additional impact. A copy of the Feasibility Review is presented in Appendix 2. This is supported by a proposed budget which is presented in Appendix 3. Quotes obtained from vendors and traffic management are presented in confidential Appendix 4.

Importantly, the Feasibility Review identifies support in the scope to expand the festival, strengthening both community participation, economic outcomes and visitation expansion.

Proposed enhancements include:

1. Main Street activation – closure of Avon Terrace (from McCartney to South Street) to create a vibrant Christmas market, local shopping hub and alfresco style dinning environment, inviting local shops to remain open for extended trade hours.
2. Hospitality engagement – encouraging local venues to offer alfresco dining within the closed street area creating a social environment to come together.
3. Program diversification – expanding activities to appeal to a broader demographic.
4. Carols in the Park partnership – collaborating with a local not-for-profit to align the Friday evening Carols and Sausage Sizzle in the park with the York Christmas Festival, promoting the weekend as a collaborative “Christmas in York” experience, significantly expanding scope and visitation.
5. Town Hall activation – offering family Christmas photos and a gift-wrapping station operated by a community group on a coin-donation basis.

These additions will complement, rather than replace, the traditional attractions in the park (rides, Santa, family activities) which will remain but have a new lens to re-captivate.

Together, the program enhancements are expected to increase visitation, stimulate higher local spend, and provide new opportunities for businesses through extended shopping hours.

The Festival can also be marketed as WA's only dedicated Christmas Weekend event with the collaboration and joint marketing with the "Carols in the Park" event taking place on the Friday evening, strengthening the positioning of York as a unique regional events destination.

The addition of the Festival a re-branding of the event to YORKristmas creates a synergy to YORKids and establishes a dual anchor-event calendar for the Shire, creating valuable partnerships with vendors, encouraging repeat visitation, and enhancing York's reputation as an events town.

This transition to Shire leadership presents a strategic opportunity to:

- Safeguard the continuation of a well-loved community event, then increases and expand its outcome potential.
- Support and showcase local businesses and spend local.
- Deliver increased tourism and economic outcomes.
- Strengthen York's events calendar and brand as a regional destination, especially in a historically quitter period.

The MTED will oversee implementation, promotion, and evaluation, with a report to Council by mid-2027 assessing outcomes, community benefits, and the Festival's potential as an ongoing Shire-led event.

The request includes the reallocation of the previously approved YCFI multiyear funding being allocated to the Shire's annual budget at GL: 132150 – Festival and Events for 2025/26 and 2026/27 of \$16,750 per annum (ex GST).

OPTIONS

Council has the following options:

- Option 1:** Council could choose to support the delivery of the York Christmas Festival by the Shire of York and reallocate the remaining multiyear funding amount of \$16,750 to GL: 132150 – Festivals and Events Funding Pool for 2025/26 and 2026/27.
- Option 2:** Council could choose to support the delivery of the York Christmas Festival by the Shire of York but amend or reduce the funding allocation.
- Option 3:** Council could choose not to support the delivery of the York Christmas Festival by the Shire of York.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

YCFI

Local business stakeholders at York Business Association meeting and independently by MTED

Internal Shire personnel

Local not-for-profits

Vendors and market holders

Traffic Management Companies

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

C8 Funding: Grants and Sponsorship

F2 Procurement

Financial

If approved, the amount of \$16,750 (ex GST) per annum for 2025/26 and 2026/27 will be reallocated to GL: 132150 – Festivals and Events Funding Pool under a dedicated line item for the York Christmas Festival.

Legal and Statutory

Not applicable

Risk Related

The overall financial risk is minor with regards to approving the change in management of the event as the funding has already received approval of allocation.

Management of the event presents a moderate operational risk. However, these are mitigated by the Shire's existing events framework and experience.

The management of the event has a high reputational risk, due to the historical longevity of the event and the community's strong support for the event and its continuation. Shire's existing events experience and keeping of core components of the festival as historically held will help lead a smooth transition and mitigate the risk presented.

Workforce

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

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to the Proposal for Shire of York Management of the York Christmas Festival, Council:

- 1. Notes the letter from the York Christmas Festival Inc. dated 24 July 2025 advising the conclusion of its involvement in the York Christmas Festival, as presented in Appendix 1.**
- 2. Requests the Chief Executive Officer to write to the previous event managers of the York Christmas Festival, acknowledging their exit from this event and thanking them for their long-term delivery of this event.**
- 3. Approves the Shire of York assuming the management and delivery of the York Christmas Festival for the 2025/26 and 2026/27 financial years.**
- 4. Reallocates the remaining multiyear funding from the York Christmas Festival Inc. of \$16,750 ex GST per year to GL: 132150 – Festivals and Events for 2025/26 and 2026/27.**
- 5. Directs the Chief Executive Officer to oversee the implementation, promotion, and evaluation of the York Christmas Festival and provide a report to Council by mid-2027 to assess the event's viability as an ongoing annual Shire-led event.**

Feasibility Report

York Christmas Festival - YORKristmas

Prepared by: Rebecca Atkinson, Manager Tourism & Economic Development.

Executive Summary

This feasibility study assesses the viability of the Shire of York assuming management of the York Christmas Festival, following the withdrawal of York Christmas Festival Inc. (YCFI).

Analysis confirms the event can be delivered within the existing \$16,750 per annum budget allocation (ex GST) for 2025/26 and 2026/27, and with minimal additional pressure on staff resources.

Operationally, the festival can be absorbed into the Shire's established events framework without disrupting current workflows or over stretching the team.

Consultation with local businesses, community groups, and internal officers shows broad support.

Importantly, the festival coming under the Shires will evolve the event from a purely community celebration into a visitor-driving event, strengthening economic outcomes, supporting local business through extended shopping hours, and enhancing York's reputation as a regional destination.

It is the proposal to expand its current offering to align with an economic and visitor boost that strongly makes the request to undertake it most relevant.

A re-branding to YORKristmas to align with the existing mi-year youth event YORKids.

Background

The York Christmas Festival has been a much-loved community event since 2007, historically managed by YCFI with financial support from the Shire.

In July 2025, YCFI advised it could no longer deliver the event and encouraged the Shire to consider assuming responsibility to ensure its continuation. Given the festival's strong community value, economic potential, and established funding stream, the Shire commenced a feasibility review.

Objectives

The feasibility review sought to determine whether the Shire of York could:

- Ensure continuity of a long-standing community tradition.
- Deliver the festival within existing budget and staff capacity.
- Strengthen the festival as a visitor attraction that drives economic benefit.
- Support local businesses through increased visitation and extended trading opportunities and increase a shop local incentive.
- Align the event with the Shire's strategic goals, including community vitality and a future-ready economy.

- Marketing a new outward facing event to continue participation and visitation to the Shire of York in historically quieter times.

Methodology

The review included:

- Analysis of existing budget allocation and preliminary supplier quotes.
- Direct consultation with:
 - Local businesses through the York Business Association.
 - Main street businesses, visited directly by the Manager Tourism & Economic Development.
 - The Principal Environmental Health Officer regarding compliance and event logistics.
 - Local not-for-profits regarding participation and activation.
- Review of vendor engagement opportunities, leveraging strong relationships developed through YORKids, which have secured favourable pricing.
- Assessment of strategic alignment with the Shire's Council Plan 2025–2035.

Findings

- Strong stakeholder support was identified across businesses, community groups, and internal Shire officers.
- The festival can be delivered within the existing \$16,750 budget allocation, with efficiencies gained from vendor partnerships from YORKids keen to return to a Shire of York run event. Noting that as the years progress and if the event grows over time, more money will need to be considered.
- Operational impact is low, with staff capacity to manage delivery during a slower visitation period.
- The event provides an opportunity to increase visitation and local spend by offering extended hours and a marketable visitor experience.
- Transitioning the festival to a Shire-led event allows it to advance from a purely community focus to a dual community-and-tourism/economic offering, delivering stronger economic outcomes and adding to a visitation offering.

Technical Feasibility

- The Shire has established event management experience (e.g. YORKids) and frameworks to support delivery.

- Event infrastructure and logistics can be accommodated within the budget.
- Proposed enhancements include:
 - Closure of the main street for markets and alfresco dining.
 - A “Carols in the Park” event to extend the festival into a weekend attraction. Noting the Christmas Carols event will be held and run by local not-for-profit on Friday night with the proposal for joint marketing with the proposed York Christmas Festival as a weekend of Christmas cheer in York to broaden visitation appeal.
 - Town Hall activation for family photos and fundraising opportunities.
 - Extended business hours to promote shop local and local economic business.
- Traditional elements (rides, Santa, activities) will be retained.
- The festival can be uniquely positioned as WA’s only Country Christmas Weekend event, by running on the same weekend as the Avon Park Christmas Carols and community BBQ event.

Financial Feasibility

- Annual allocation: \$16,750 per annum (ex GST) for 2025/26 and 2026/27 (GL:132150 – Festivals and Events).
- Indicative expenditure categories:
 - Infrastructure & logistics (staging, street closure, traffic management).
 - Entertainment & programming (rides, Santa, Carols, Town Hall activation).
 - Marketing & promotion (design, advertising, social media).
 - Community engagement (vendors, not-for-profits, volunteers).
- Final figures subject to supplier quotes but projected to remain within allocation.
- Increased visitation and extended trading hours are expected to deliver strong returns in local business spend.
- Vendors return event visitation and pricing advantages (secured through YORKids) enhance financial viability.

Operational Feasibility

- Event delivery can be integrated into the Shire’s existing workflow with minimal disruption.
- The slower visitation period enables staff to absorb the additional tasks while creating a valuable opportunity to stimulate tourism.
- Partnerships with businesses, vendors, and not-for-profits will share responsibilities and broaden delivery capacity.
- Operational risks are mitigated by the Shire’s established event policies and past experience.

Risk Assessment

- Financial Risk: Minor - allocation secured; supplier costs monitored, and past experience with similar events and budgets without issues.
- Operational Risk: Moderate - mitigated by staff capacity and external partnerships.
- Reputational Risk: High - if the event is discontinued, given its history and community importance. Delivery under Shire management preserves community trust and strengthens reputation.

Social & Economic Impact

- Builds community connection and inclusivity during the festive season.
- Strengthens York's identity as a regional visitor destination.
- Supports "Shop Local at Christmas" through increased foot traffic and extended shopping hours.
- Provides meaningful collaboration opportunities for local not-for-profits.
- Enhances York's annual event calendar and complements a biannual event offering from the Shire.

Conclusion

The feasibility review demonstrates that assuming management of the York Christmas Festival is practical, affordable, and strategically advantageous. The event can be delivered within existing resources and funding, with strong community and business support, and clear potential to grow as a economic driver and visitor attraction.

Bernie Finestone
Event Coordinator
The York Christmas Festival Inc
24.07.2025

To:
Chief Executive Officer
Shire of York

Subject: Formal Notice – Conclusion of The York Christmas Festival by York Christmas Festival Inc

Dear Shire of York CEO

I am writing to formally advise that I, Bernie Finestone, in my capacity as Event Coordinator for The York Christmas Festival Inc, will no longer be conducting or delivering The York Christmas Festival moving forward.

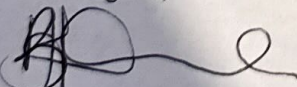
As a result, there will no longer be a requirement for the remaining two years of the current multi-year funding agreement in place between The York Christmas Festival Inc and the Shire of York.

We strongly encourage and support the Shire of York taking the lead in continuing the York Christmas Festival in future years. As a much-loved and significant event on the community calendar, we believe the Festival deserves to be sustained and grown under the stewardship of the Shire to ensure its ongoing success and positive impact for the local community and visitors alike.

On behalf of The York Christmas Festival Inc, I would also like to extend my sincere thanks to the Shire of York for its support, collaboration, and commitment over the years. Your ongoing encouragement has been instrumental in helping us deliver a vibrant and inclusive event that celebrates community, creativity, and the joy of the festive season. I hope to see the Festival continuing as I have put a lot of time and effort over the past near 20 years!

Please don't hesitate to reach out should you require any further clarification or support during the transition process.

Warm regards,



Bernie Finestone
Event Coordinator
The York Christmas Festival Inc

 Budget Proposal - York Christmas Festival			
AVON PARK - YOUTH AREA - 4pm till 7pm			
	Quoted Cost	Company and Contact	
RIDES		Quote attached from Extreme Party Hire	
Shooting Star Basketball Game			
Double dipper slide			
"Jump-a lot" bouncy castle			
Super-Hero sumo suits			
Train and Carriages			
Toxic Meltdown Mechanical Ride	\$5,970		
Face Painter	\$500	Quote attached from Lady and her Brush	
Incredible Creatures	\$750	Quote attached from Nigel Spencer - Incredible Creatures	
Santa and Santa lollies bags giveaways(based on 300 give away bags)	\$360	IGA or Woolies purchase and team put together	
Foam Party	\$2,605	Quote attached from Rosie'O Party Hire	
TOTAL	\$ 10,185.00		
AVON TERRACE - MARKET STALLS - 4pm till 8pm			
	Quoted Cost		
AVON TERRACE - MARKET STALLS			
Road closure	\$3,231.59	Carrington's Statewide	**an option for this is to be conduct inhouse with Shire staff is also an option. Awaiting costings from EMIDS
Set up and pack down (based on \$88 ph. (double time rate) x 5 hours x 2 team members)	\$880		

On day team (Manager Tourism and Economic Development @ 7 hours on day - In-kind support = \$390.46). Plus extra team member during activation time = \$78.82 ph. (double time) for 5 hours total \$394.41	\$394		
Extra Bins	\$275	Quote attached from Avon Waste	
Contingency	\$1,784		
	\$6,565		
OVER ALL TOTAL	\$16,750		
**NOTING MARKET STALL HOLDERS WILL PAY FOR STALL HOLDER SPOT - INCOME UNKNOWN		expenditure	

SY112-09/25 REVIEW OF WORKFORCE PLAN 2024-2028

File Number:	4.0469, 4.6084
Author:	Alina Behan, Executive Manager Corporate & Community Services
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	27 March 2017 (090317) 26 April 2022 (060422) 28 May 2024 (090524)
Disclosure of Interest:	Nil
Appendices:	1. Reviewed Workforce Plan ↓ 2. Summary of Financial Impacts ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

The report presents the reviewed and updated Workforce Plan for Council's information and endorsement.

BACKGROUND

As set out in Section 5.56(1) of the *Local Government Act 1995* a local government is to plan for the future of the district. Division 3 of the *Local Government (Administration) Regulations 1996* Regulation 19DA(3)(c) requires that the Corporate Business Plan (Council Plan) develop and integrate matters relating to resources including asset management, workforce planning and long-term financial planning.

The aim of the workforce planning process is to determine the capacity of the organisation's ability to meet the requirements of Council's strategic planning.

In March 2023 the Shire sought the services of a consultant to conduct the minor review of the Strategic Community Plan (SCP) and Corporate Business Plan (CBP), removing actions that had already been completed and testing the overall strategic direction ahead of the next major review. The minor review was adopted by Council at its October 2023 Ordinary Meeting (Resolution 051023). To ensure the Shire was sufficiently resourced to deliver on the SCP and CBP changes, a consultant was sought to prepare a Workforce Plan for the next four (4) years. Following a competitive procurement process, Mint Collaborative was appointed to produce the Workforce Plan 2024-2028. This was considered by Council and adopted at its May 2024 Ordinary Meeting (Resolution 090524). Noting that the Major Strategic Review (MSR) was due to commence late 2024 and the Buildings and Open Spaces Asset Management Plans had not yet been completed, Mint Collaborative was retained to conduct a future review of the Workforce Plan.

COMMENTS AND DETAILS

The Asset Management Plans for both Buildings and Open Spaces were adopted by Council at its September 2024 Ordinary Meeting (Resolution 030924). Following this, the MSR was conducted between November 2024 and April 2025. The resultant Council Plan 2025-2035 was adopted by Council at its April 2025 Ordinary Meeting (Resolution 130425).

Mint Collaborative commenced its review of the adopted Workforce Plan 2024-2028 in March 2025 with the following actions taking place:

- Undertaking a review of the current organisational structure against the:
 - Inaugural Council Plan
 - Shire of York informing documents
 - External drivers for change
 - Internal drivers for change
 - Organisational changes since the adopted Workforce Plan
 - Regional and local government sector employment trends

to establish workforce resourcing gaps between the planned outcomes identified in the Council Plan and informing documents.

Consultation was undertaken using the following methods:

- Workshops with the Executive Leadership Team (ELT)
- Workshop with the Organisational Management Group (OMG)
- Presentation of the draft Workforce Plan to Council for noting

The subsequent reviewed and updated Workforce Plan 2025-2029, as presented in Appendix 1, gives clear direction for:

1. A sustainable four (4) year plan to assist the Shire to meet its stated outcomes through workforce resourcing
2. A year-by-year timeline for the implementation of the Workforce Plan

Budget implications for each year will be incorporated into the upcoming review of the Long-Term Financial Plan (LTFP) and is presented in Appendix 2.

OPTIONS

Council has the following options:

Option 1: Council could choose to endorse the reviewed and updated Workforce Plan 2025-2029, as presented in Appendix 1.

Option 2 Council could choose to specify further information to be included in the reviewed Workforce Plan and direct the Chief Executive Officer to represent the updated Workforce Plan to Council at a future meeting.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

ELT

OMG

Council Concept Forum 12 August 2025

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

G2 Designation of Senior Employees

Financial

The 2024/25 budget included an allocation at GL: 042169 for the external consultant to facilitate the review.

The financial implications resulting from the Workforce Plan are presented in Appendix 2. These costs will be considered in the LTFP update for future annual budget allocations.

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

There is a risk that, should the organisational structure remain as it is, projects could be delayed, levels of service may fall and compliance with regulatory requirements may not be met. Workforce

planning mitigates these risks by improving resourcing and the Shire's effectiveness to deliver services to the community.

Workforce

The reviewed and updated Workforce Plan 2025-2029 is presented in Appendix 1. The Plan aims to address the workforce needs of the Shire arising from core function services and operations, projects, strategic initiatives and priorities. It also aims to build capacity and resilience to allow the Shire to respond to the changing environment and issues arising from community aspirations, external pressures and legislative compliance issues.

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to the Review of Workforce Plan 2024-2028, Council:

- 1. Endorses the Workforce Plan 2025-2029, as presented in Appendix 1.**
- 2. Directs the Chief Executive Officer to include the budget implications of the reviewed Workforce Plan as part of the annual budget process during the term of the Workforce Plan for Council's consideration.**
- 3. Authorises the Chief Executive Officer to make any minor formatting and typographical changes to the reviewed Workforce Plan prior to publication.**



WORKFORCE PLAN



2025
2029



Developed June 2025

Workforce Plan 2025 - 2029**Shire of York**

The Shire of York acknowledges the Ballardong people of the Noongar Nation who are the Traditional Owners of this country 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.



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Workforce Plan 2025 - 2029**Shire of York**

1. Message from the CEO

I am pleased to share the Shire of York's Workforce Plan for 2025-2029, outlining our approach to building a strong workforce that is aligned to the unique needs of our community.

The Workforce Plan is an essential component of the Integrated Planning and Reporting Framework (IPRF). It will guide us in shaping the organisation and ensuring we have the capability and capacity to deliver on our strategic priorities.

This document has been informed by extensive research, consultation, and consideration of the requirements of our workforce currently, as well as over the next four years.

In developing this Plan, we are encouraged by the strengths highlighted by our employees, and are committed to retaining these advantages into the future. These include the strong sense of satisfaction and connection in working for our local community, the opportunity for diverse and challenging work, and our culture of great friendly people.

However, the Workforce Planning process also identified a number of focus areas over the next four years. For example, how we will respond to external drivers for change, such as skills shortages, an ageing population and workforce, and an increasing focus on technology, governance, and sustainability. The Plan also outlines how we will respond to our internal drivers for change, including the need to better manage employee workloads through optimising our resourcing, improve systems support and employee engagement, foster cross-team collaboration, and continue focusing on attracting and retaining great people.



Our overall workforce priority areas outlined in this plan include ensuring that our community priorities are adequately resourced, improving our employee retention, and enhancing our culture to become an employer of choice.

For each of these priorities, we have outlined the actions we will take over the next four years.

We are confident that through the implementation of this Workforce Plan, we will continue to have a strong workforce that delivers great outcomes for our community.

Chris Linnell

Chief Executive Officer

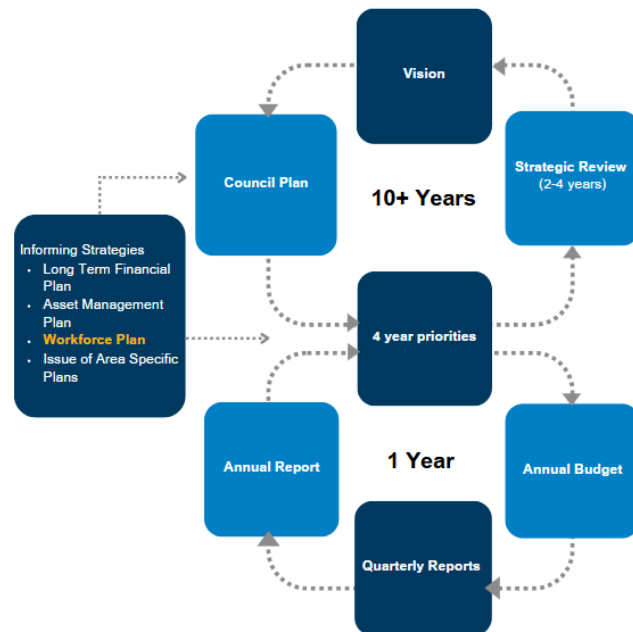
Shire of York



2. Development of the Workforce Plan

Local governments in Western Australia are required to effectively plan for the future under the Local Government Act 1995, using the **Integrated Planning and Reporting Framework (IPRF)**. This ensures that the goals and outcomes of local government align with the community vision, are possible within the allocated resources, and can be monitored and reported on to ensure effectiveness and transparency.

The **Workforce Plan**, updated at least every four years, identifies the workforce structure, capabilities and initiatives that will enable the local government to deliver on its Council Plan



In developing this workforce plan, the Shire of York's key strategic and informing documents were analysed to inform **future workforce requirements**.

Employee data, organisational structure, engagement surveys and industry benchmarks were analysed to determine **internal drivers for change**. An environmental scan of workforce trends was also conducted to inform **external drivers for change**.

Workforce consultation included a survey distributed to all staff (online and hard copy), as well as several Executive and operational management group workshops. This was followed by **elected members engagement** and the **finalisation of the workforce plan**.

The final phase is **to monitor and evaluate** the implementation of the plan over the following years.



3. About the Shire of York

3.1 Our Vision

The Shire's first Council Plan (combined Strategic Community Plan and Corporate Business Plan) was developed in 2025. This Plan represents the community's guiding vision and strategic goals for the Shire of York for the next 10 years:



3.2 Our Values

The Shire of York's Values guide 'how' we work in delivering the above priorities – from our overall culture to our decision-making and day-to-day behaviours.

Our values ensure that we not only deliver great outcomes for our community, but that we do so in the right way.

In 2025, the Shire's values were refreshed to better reflect how the team will work to deliver the Shire's priorities.

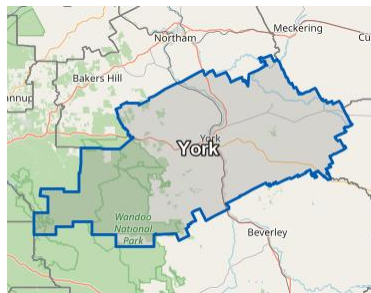
Workforce Plan 2025 - 2029

Shire of York



4. Community Profile

The Shire of York



The Shire of York is a Local Government area in the Wheatbelt region of Western Australia. Covering 2,131km², the Shire of York is situated on the Avon River 97km east of Perth. York is the oldest inland town in Western Australia, surrounded by the Shires of Northam, Cunderdin, Quairading, Beverley, Mundaring and Kalamunda. The Ballardong people of the Noongar Nation are the Traditional Owners of the land.

Our Community



3,459 People

152%

total net internal migration
(June 2023)



200,000 visitors
p.a.



936 families
Average **1.8** children



11% of people born overseas



4.2% ATSI



Population:
50% Male
50% Female



1,869 total dwellings
47.9% of people own their own home



\$46.2M
Agriculture industry p.a.

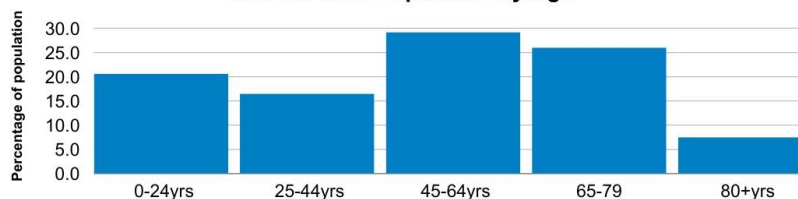
56

population median age

51%

population aged over 55

Shire of York Population by Age



Our Workforce



Full Time **51.7%**
Part Time **33.6%**
Away from work **8.3%**
Unemployed **5.9%**

Of the **50.5%** of residents who make up the labour force

Percent of Registered Businesses*

Agriculture **38%**
Retail **7.1%**
Manufacturing, transport & logistics **5.2%**

Our Economy

Leading Industries of Employment

1. Grain-Sheep or Grain-Beef Cattle Farming
2. Hospitals
3. Secondary Education
4. Other Grain Growing
5. Local Government Administration



Emerging Industries

Wine Production
Olive Production
Tourism

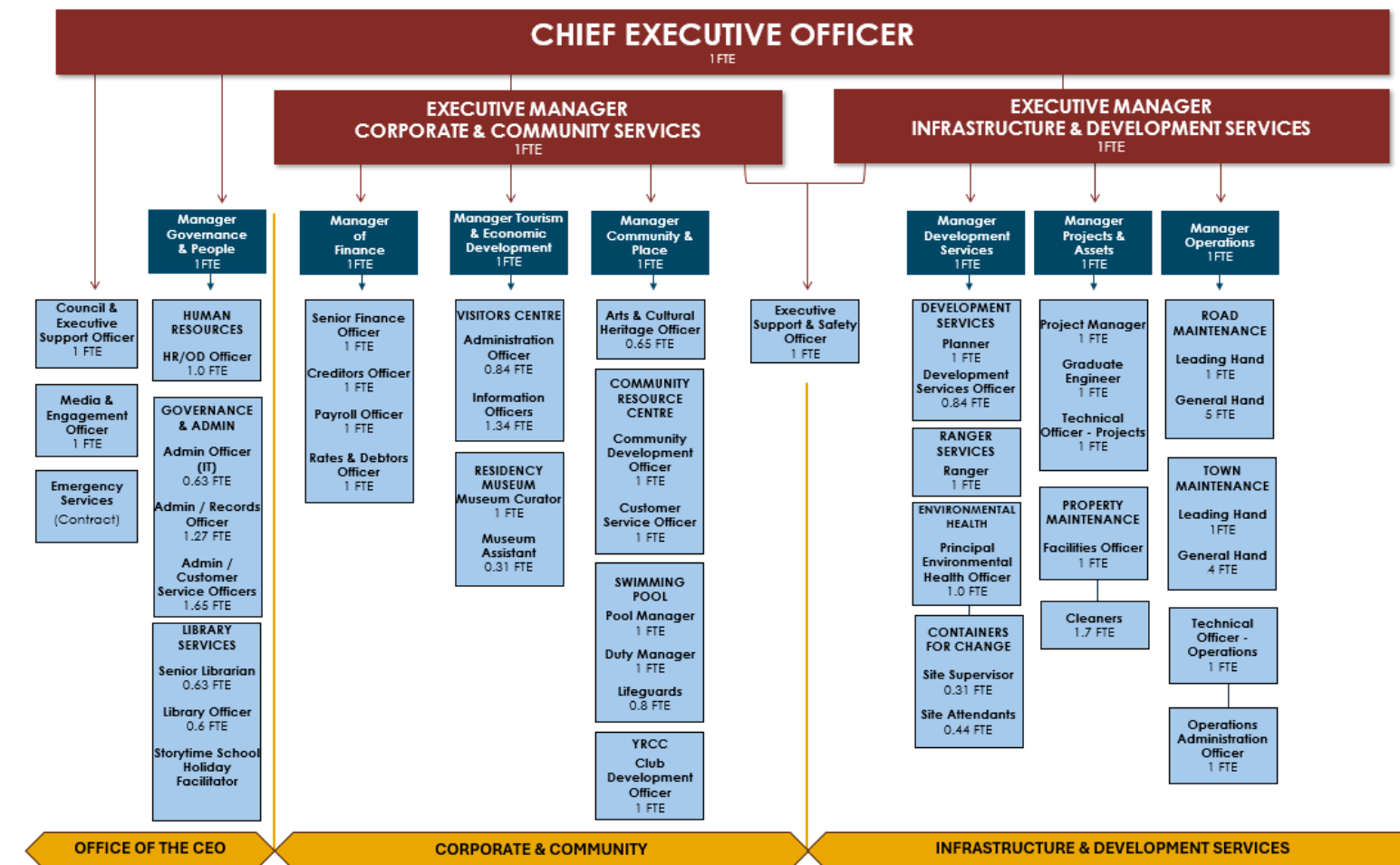
*2009 & 2012 data

Workforce Plan 2025-2029

Shire of York



5. Current Workforce Profile



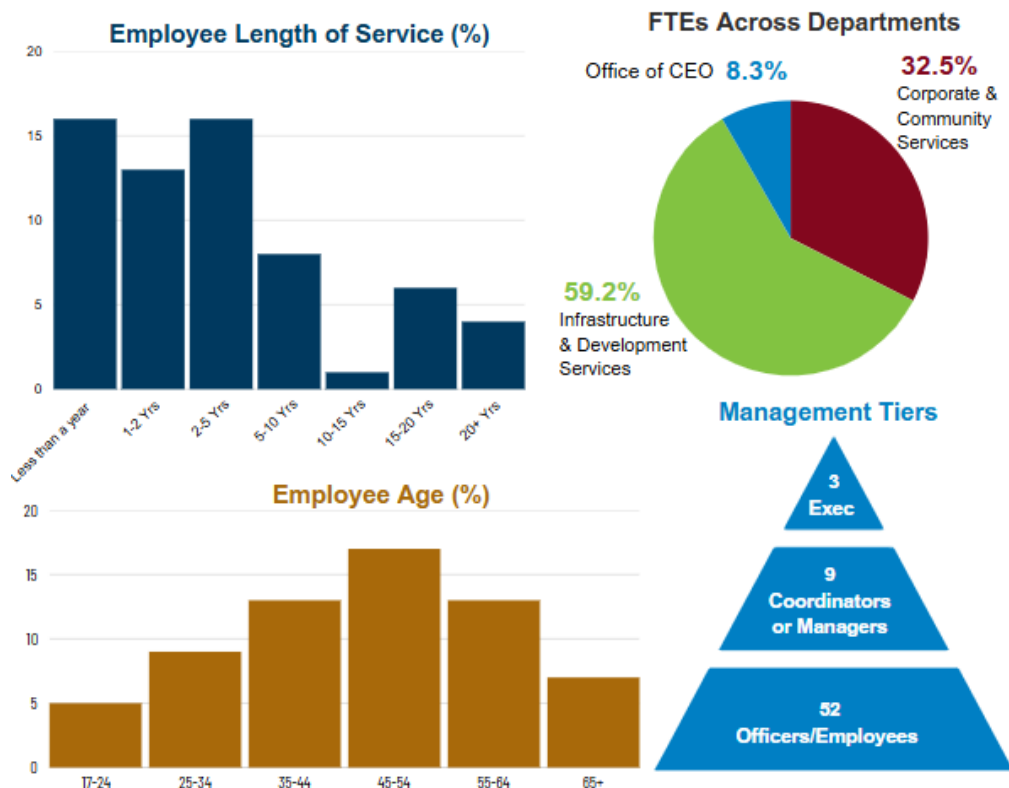
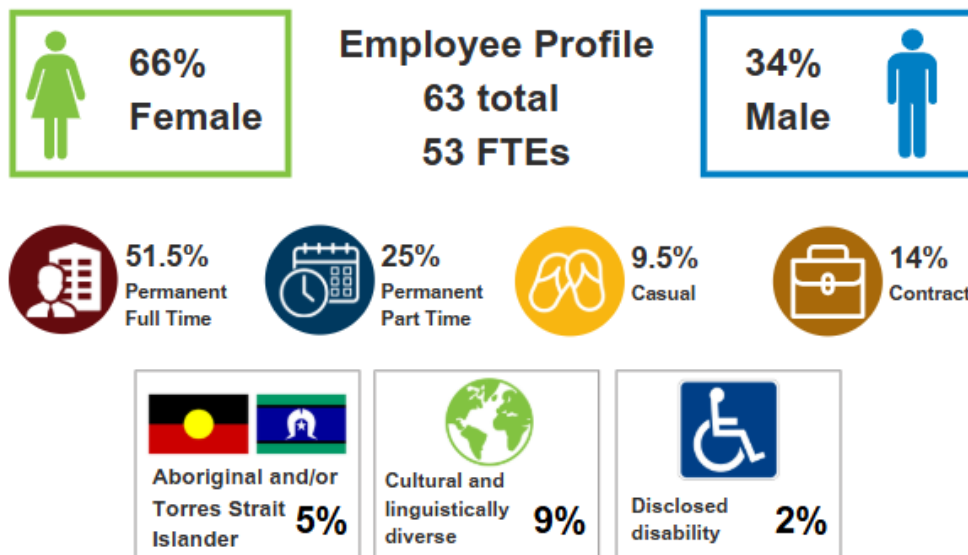
Workforce Plan 2025 - 2029

Shire of York



5.2 Workforce Snapshot

The Shire of York's current workforce includes approximately 64 people, with a higher weighting of females and over 50s. The majority of roles are permanent full time, the majority of employees have been with the Shire less than 10 years, and nearly two thirds of employees sit within the Infrastructure and Development Services division.





6. Drivers for Change

6.1 Strategic Context

The Shire of York's key informing plans and strategies were reviewed, and any potential workforce implications flagged for discussion with the Shire's Executive Management Team. The key Workforce Plan considerations identified through this process were:

	Strategic Goals (2025)	Key Workforce Plan Considerations
	Community and cultural vitality	• Tourism and events demands • Reduced CRC operating hours • Resourcing of community and tourism events • Housing availability • The Shire's role in the ageing population, Age Friendly Community Strategy, DAIP and Wellbeing Plan
	Future-ready economy	• The opportunity to strengthen tourism and events to benefit the community • The opportunity to better leverage grants as an alternative source of revenue
	Thriving natural environment	• The potential to better utilise volunteers and 'friends of' groups • The opportunity to explore partnerships with other Shires, for example for waste education • With increasing demands, there is a possible need for a dedicated role in the future
	Comfortable and connected places	• The need to maintain adequate facilities management • The increasing importance of footpaths in light of the ageing population • Resourcing of roads maintenance was recently increased and will be monitored to determine whether it meets the requirements of the Asset Management Plans • Implications of the Trails Master Plan and new Trails commitments.
	Strong governance, responsive leadership	• Likely increases in administrative and governance requirements. • Increasing community engagement expectations • Potential efficiencies afforded by emerging technologies and separation of operational and administrative functions • Requirement for increasing technology capabilities • Increasing HR requirements • Housing as a barrier for employee attraction



6.2 External Drivers for Change

A review of global, national, Local Government, Western Australia and York trends resulted in the below 5 factors being identified as key external drivers for change for the Shire of York. See Appendix A for a detailed Environmental Scan.



Skills and workforce shortages

Australia, particularly Western Australia is experiencing a high rate of employment, with unemployment rates as low as 3.4% (WA). This has led to an 'employee's market', with high competition for skilled workers. Industries like environmental health, urban planning, aged care, agriculture, hospitality, and retail are experiencing skills shortages compounded by lack of available housing. Employee expectations have also shifted, with employees prioritising flexibility, autonomy, wellbeing, and culture. Consequently, for the Shire of York, establishing a competitive 'employee value proposition' and strong focus on organisational development is critical.



Technology challenges and opportunities

Globally technology is rapidly evolving, key challenges of this include increased cyber security risks, widening skills gaps as employees learn new technologies and increasing community expectations for digital services. However, this also presents opportunities, such as efficiencies through automation and artificial intelligence, and the ability to make data-driven decisions. For the Shire of York, it will be important to strike a balance between digital advancements and meeting the needs of its ageing population while leveraging new technologies for efficiency.



Increasing focus on governance, transparency, and engagement

Globally and across industries, there is a growing emphasis on governance, transparency, and ethics. This is also true of Local Government, a shift which is likely to be cemented through the review of the Local Government Act. Community expectations in Australia have shifted towards greater transparency and engagement from their Council's, including access to Council meetings, rapid social media responses, regular direct access to Councillors, and full visibility of expenditure. The Shire of York can anticipate increased demand on administrative, governance, and engagement resources due to these shifts.



Ageing population

As with many areas, the Shire of York is experiencing an ageing population, with a third of the population currently over the age of 65. This is likely to impact demand for health and community services, aged care services and facilities, as well as housing, accessibility, and transport requirements. The Shire of York's role in supporting the ageing population is likely to include some direct support service provision, as well as external advocacy and funding for services and infrastructure.



Environmental sustainability

Environmental sustainability and climate change are increasing in focus both globally and locally. For the Shire of York, the impact of this is likely to include preparations and response to extreme weather events, increased environmental requirements and approvals, increasing community expectations around natural resource management, and adapting to electric vehicles.

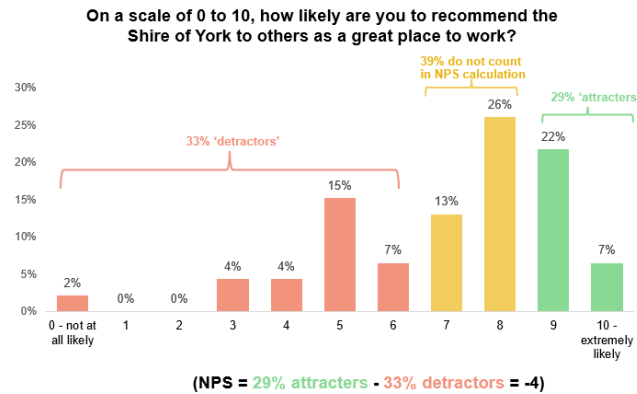
Workforce Plan 2025 - 2029

Shire of York



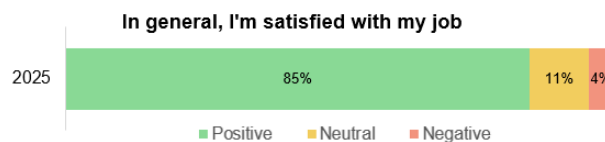
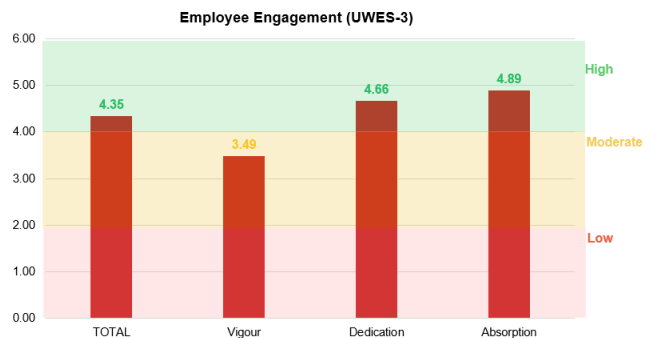
6.3 Analysis of Employee Data and Trends

In 2024, a full analysis of employee engagement and turnover data was conducted (see [Appendix B](#) for further detail). In 2025, a refreshed Staff Engagement and Feedback Survey was administered, which shed further light on staff sentiment across the Shire.



While the **Net Promoter Score (NPS)** remained negative at -4 (up from -31), this did not accurately reflect the overall sentiment, wherein 74%* of employees were positive about recommending the Shire as a great place to work.

Employee Engagement was also High overall, and High for all except one of the three types of engagement. This reinforces that employees are passionate about and absorbed in their work and have a high level of dedication, but may be experiencing mild levels of fatigue or burnout – likely associated with the reported workload challenges.



Overall job satisfaction was strong at 85% positive. The Shire's average score of 76.63 is well above the 2025 Australian average of 65.9. **Pride in working at the Shire** also increased on previous years, from 73% in 2024 to 80%.

Key strengths highlighted were:

- Great people who genuinely care
- Manager and team support
- Meaningful work
- Connection to the community
- Work/life balance and flexibility
- Opportunities for learning and growth
- Interesting and variety of work
- Job security and pay

Key improvement opportunities identified were:

- Internal collaboration and peer accountability
- Clear communication and change management
- Workloads and resourcing
- Further development opportunities
- Process improvements and efficiencies
- Recognition and wellbeing focus

*Note: NPS percentages have been rounded to the nearest whole number; however, the 74% figure is correct based on the raw figures.

Workforce Plan 2025 - 2029

Shire of York



6.4 Internal Drivers for Change

After reviewing all available sources of employee data and feedback, the five factors below were identified as key internal 'drivers for change'. See **Appendix B** and **Appendix C** for further detail on employee data analysis and consultation outcomes respectively.

Attracting and retaining qualified staff



New hires, younger (17-24 and 35-44) and female employees, as well as part-time and casual workers, have in the past been over-represented in employee exits. The predominant exit reason was "better opportunity" after lifestyle factors. Data suggests challenges in attracting qualified candidates, attributed to recent trends in housing availability and employment competition. Continuing to promote a strong 'employee value proposition' and enhancing retention and housing strategies is therefore critical.

Workload management and service levels



While spans of control and numbers of direct reports have improved, employee consultation reveals high workloads remain a key challenge. Unsustainable workloads for employees, stemming from high service levels or inefficiencies, contribute to employee stress, disengagement, and attrition. A culture of always being available for drop-ins has led to constant interruptions, further exacerbating workloads. There is also data to suggest some areas are being over-served.

Insufficient processes and systems training



Outdated manual record keeping and the use of four disparate systems were flagged as inefficient and time consuming by employees, which has improved but remains a challenge. Additionally, insufficient training compounds these issues, with inadequate resources for continual learning past initial onboarding. Procedures and process maps are not well documented, up to date or accessible for employees to reference. Exploring process automation, the use of AI and resourcing process improvement is likely to support with efficiencies and workload challenges.

Skills gaps in leadership and resilience skills



The 2025 Staff Cultural Survey painted a significantly more positive picture of employee engagement, with an improved NPS and 74% of team members recommending the Shire as a great place to work. However, the survey did identify some key skills gaps. For leaders, there is the opportunity to improve skills in communication and change management, as well as managing performance and recognition. For team members, resilience and workload management skills would further complement the organisational workload interventions.

Lack of cross-team collaboration



Lack of cross-team role clarity and collaboration was identified as a challenge. Lack of visibility and knowledge of the structure and role responsibilities across teams fosters distrust between groups. Additionally, there are significant barriers to cross team interactions resulting in limited opportunity for collaboration, such as the lack of communal spaces, limited interactions across teams and separated work areas.



7. Future Workforce Priorities and Actions

After reviewing all key internal and external data and trends as well as extensive employee and leader consultation, three key focus areas were identified for the Shire of York over the next four years. These are captured in the visual below.

7.1 2025-2029 Priority Areas and Actions

The broad priority areas remain consistent with what was identified in the 2024/25 Workforce Plan:



The specific actions to address these priorities were revisited, and updated in consultation with the Organisational Management Group (OMG) based on progress already made and changing requirements. **From 2024 to 2025, workload management continues to be a high priority area, so a number of new actions were identified to free up and optimise existing resourcing.**

The table on the following page captures the key Workforce Plan actions for the next 4 years. The specific Organisational Chart implications of these changes are then outlined on the following page.

Workforce Plan 2025 - 2029

Shire of York



Workforce Plan Key Actions		Year 1 2025/26	Year 2 2026/27	Year 3 2027/28	Year 4 2028/29
	1. Ensure community priorities are adequately resourced				
	1.1 Resourcing Environment & Sustainability commitments	(Define Shire's role)	X (pending Y1 outcomes)		
	1.1.1 Dedicated Environment and Sustainability resource				
	1.1.2 Explore Shire partnership for waste education	X	(Pending Y1 outcomes)		
	1.2 Improve facilities management through work programs and service level expectations.	X	X	X	X
	1.3 Enhance volunteerism to deliver tourism, environmental and community services.	X	X	X	X
	1.4 Increased Tourism & ED support with events and volunteering (existing role reclassification)	X	X	X	X
	1.5 Monitor the adequacy of road maintenance resourcing.	X	X	X	X
	2. Improve retention through addressing key challenges (workload, induction, systems)				
	2.1 Manage workloads through optimising resourcing	X	(Maintain)		
	2.1.1 Shift to 'by appointment' model to reduce volume of interruptions and task-switching				
	2.1.2 Develop Service Plans to clarify service levels	X		(Review)	
	2.1.3 Implement prioritised efficiencies:				
	- Seek Council approval to hand over Containers for Change to a community group (reducing workloads) - Reduce CRC & YRCC opening hours - Cease kerb-side pick-ups - Cease daily maintenance inspections - Out-stations to manage receipting - Re-prioritise cleaning from staff areas as required - Ongoing focus on rationalizing projects and reducing physical documents wherever possible	X (Implement)	(Maintain)		
	2.1.4 Explore building surveying sourcing options	X	(Re-visit as appropriate)		
	2.1.5 Resource process improvement by out-sourcing IT	X			
	2.1.6 Revisit the feasibility of a new grants role to reduce overall resourcing pressures		X	X	X
	2.1.7 Explore feasibility of additional Executive role.			X	X
	2.2 Create efficiencies using technology.	X	(Re-visit as appropriate)		
	2.2.1 Apply Farmer to automate key forms.				
	2.2.2 Explore the potential of AI to reduce administrative load and aid information access and collation.	X	X	X	X
	2.3 Review delegations and decision-making.	X	X	X	X
	2.4 Develop a standardised 12-month induction program & survey to better support new-starters.	X	(Re-visit as appropriate)		
	2.5 Ongoing support with key processes and systems.	X	(Re-visit as appropriate)		
	2.5.1 Record training sessions.				
	2.5.2 Periodic drop-in sessions.	X	X	X	X
	2.5.3 Mapping key processes	X	X	X	X

Workforce Plan 2025 - 2029

Shire of York

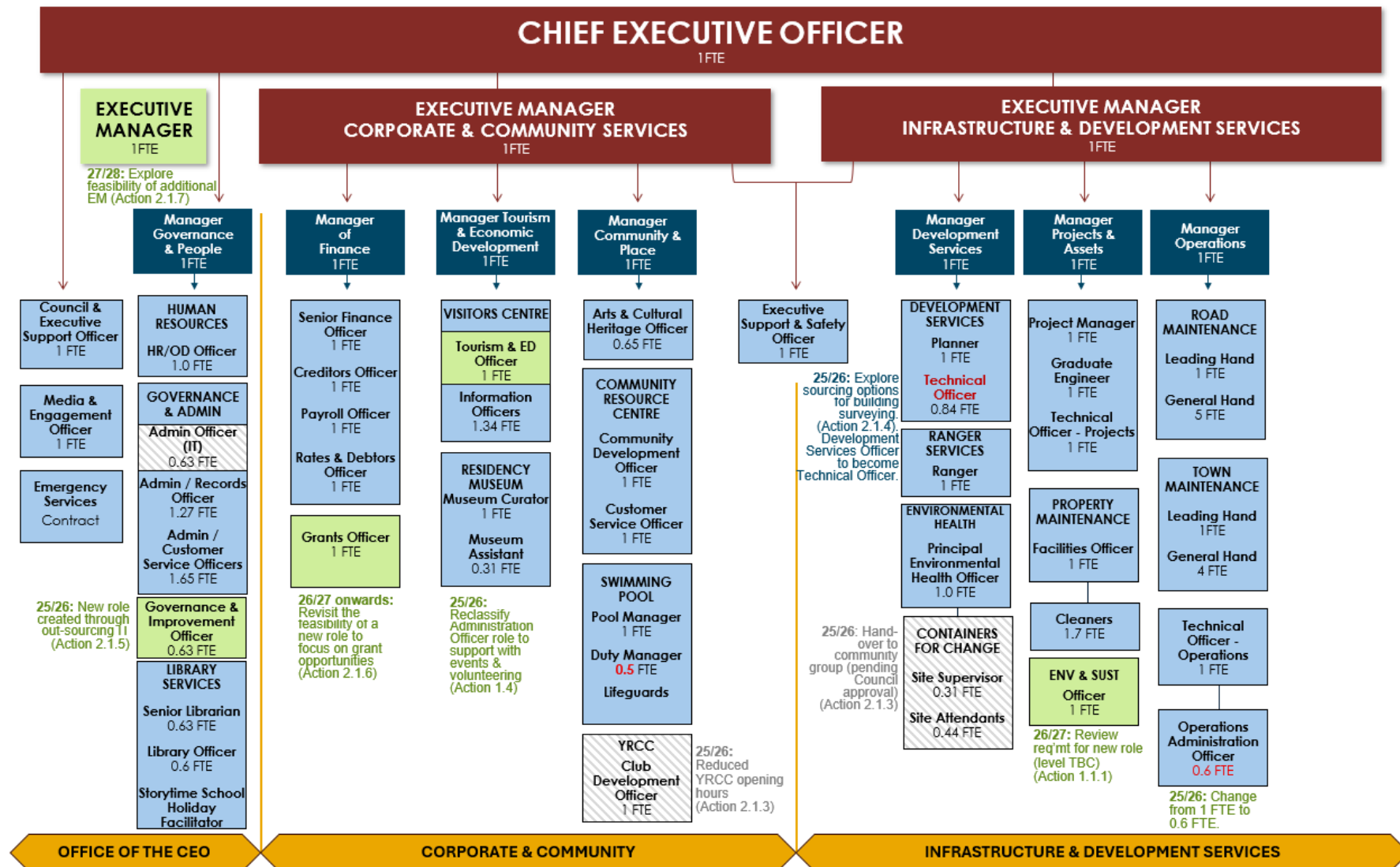


3. Enhance our culture and become an employer of choice

3.1 Better attract skilled staff.	X	(Re-visit as appropriate)		
3.1.1 Refine & embed the Shire's EVP				
3.1.2 Develop an Employee Housing Strategy to ensure fairness.		X	(Re-visit as appropriate)	
3.1.3 Review market reflectiveness of roles	X	X	X	X
3.2 Improve team and leader engagement.	X	X	X	X
3.2.1 Delivery of Annual Cultural Program.				
3.2.2 OMG team development and capability building.	X	X	X	X
3.3 Improve cross-team role clarity and collaboration.	X	(Re-visit as appropriate)		
3.3.1 Develop a quick reference contact list.				
3.3.2 Develop an intranet and key team content.	X	(Re-visit as appropriate)		
3.3.3 Cross-team socialisation (as feasible)	X	X	X	X
3.3.4 Create a physical space to enable more ad hoc collaboration (e.g. enclosed courtyard).	X (project brief)	X (pending brief)		
3.4 Boost recognition and appreciation.	X	X	X	X
3.4.1 Annual budget for within-team recognition.				
3.4.2 Peer/lead shout-outs included in key meetings.	X	X	X	X
3.4.3 Annual staff recognition awards.	X	X	X	X
3.5 Develop position-level training programs	X	(Re-visit as appropriate)		

Workforce Plan 2025-2029

Shire of York





Developed in May 2024 then key areas
refreshed in June 2025 by Mint Collaborative
info@mintcollaborative.com.au



Workforce Plan 2025-2029

Shire of York



Summary of Potential Financial Impacts:

WFP Action #	Proposed Change	Financial Impact (orange = increased cost, green = reduced cost, grey = no net change or unknown)			
		2025/26	2026/27	2027/28	2028/29
2.1.6	Revisit feasibility of new Grants Officer position	N/A	Revisit feasibility: Ongoing cost of +1 FTE but only if approved at this point (unlikely in 26/27)	Revisit feasibility: Ongoing cost of +1 FTE but only if approved at this point	
2.1.3	Transfer of Containers for Change to Community Group	My understanding is that this has no direct financial implications (as I recall positions being funded), but will free up existing resources.			
	Reduced opening hours of YRCC	-1 FTE 25/26 onwards YRCC CDO	Ongoing saving of -1 FTE	Ongoing saving of -1 FTE	Ongoing saving of -1 FTE
	Reduced operating hours of CRC	N/A - will free up existing resources			
1.1.1	Revisit feasibility of Environment & Sustainability position	N/A	Possible +1FTE 26/27 onwards (FTE & level TBC)	Possible ongoing +1 FTE cost	
1.1.2	Interim: Waste education partnership with Shire of Northam	Possible operating costs TBC			
1.4	Reclassification of existing Admin Officer role to Tourism & ED Officer	Reclassification of existing role – cost of increase from L3 to L4	Ongoing cost of role reclassification (could be further reclassified again to a L5 from 26/27 pending requirements)		
2.1.4	Explore building surveying sourcing options	TBC pending option chosen (e.g. shared resource)			
2.1.5	Governance & improvement officer new role (direct swap of IT role)	No net FTE change/costs. However, I would assume there may be some increases in operating expenses due to increased accessing of external IT services.			
2.1.7	Explore the feasibility of new Exec 27/28	No financial implications – unlikely to be added within this WFP period			
N/A (other flagged changes)	Swimming Pool Duty Manager	-0.5 FTE from 25/26 onwards	Ongoing saving of 0.5 FTE		
	VC Admin Officer = flagged as moving from 0.84 → 1 FTE	+0.16 FTE	Ongoing cost of +0.16 FTE		
	Operations Admin Support – flagged as moving from 1FTE to 0.6 FTE	-0.4FTE savings	Ongoing saving of 0.4 FTE		

SY113-09/25 INFORMATION STATEMENT 2025/26

File Number:	4.9856
Author:	Anneke Birleson, Manager Governance & People Abi Parker, Governance Officer
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	27 September 2022 (050922) 26 September 2023 (070923) 24 September 2024 (080924)
Disclosure of Interest:	Nil
Appendices:	1. Draft Information Statement 2025/26 - Tracked Changes ↓ 2. Draft Information Statement 2025/26 - Clean ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents the annual review of the Information Statement to Council for consideration.

BACKGROUND

The *Freedom of Information Act 1992* requires that each year Council is to publish an up-to-date Information Statement.

The last Information Statement was endorsed by Council at its September 2024 Ordinary Meeting where it resolved (080924):

“That, with regard to the Information Statement 2024/25, Council:

- 1. Adopts the Shire of York Information Statement 2024/25, as presented in Appendix 1.***
- 2. Requests the Chief Executive Officer to:***
 - a. Forward the adopted Information Statement to the Office of the Information Commissioner.***
 - b. Make the Information Statement available on the Shire's website and in hard copy upon request.***
- 3. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes prior to publication and submission.”***

COMMENTS AND DETAILS

The purpose of the Information Statement is to provide information to the community about the structure and functions of the local government, how decisions made by Council affect the community and how members of the community can participate in the decision-making process and in the formulation of policies of the local government.

The Information Statement also lists documents held by the Shire and how those documents can be inspected, which documents can be purchased, and what types of documents can only be requested for access through application under the *Freedom of Information Act 1992*.

A comprehensive review was undertaken in 2017/18 with assistance provided from the Office of the Information Commissioner. Only minor changes have been required in the annual reviews undertaken since then.

At its April 2022 Ordinary Meeting, Council adopted a new Council Plan, superseding the Strategic Community Plan and the Corporate Business Plan. This change is reflected in the updated Information Statement for 2025/26.

A copy will be sent to the Information Commissioner once it has been endorsed by Council.

The updated Information Statement for 2025/26, with the proposed amendments indicated by tracked changes, is presented in Appendix 1. A clean version is presented in Appendix 2.

OPTIONS

Council has the following options:

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

Option 2: Council could choose to seek advice from the Office of the Information Commissioner prior to adopting the Information Statement.

Option 3: Council could choose to adopt the proposed changes to the Information Statement.

Option 3 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Shire Officers

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

Nil

Financial

Nil

Legal and Statutory

Section 94 of the *Freedom of Information Act 1992* is applicable and states:

“94. Term used: information statement

*A reference in this Act to an **information statement**, in relation to an agency, is a reference to a statement that contains —*

- (a) a statement of the structure and functions of the agency;*
- (b) a description of the ways in which the functions (including, in particular, the decision-making functions) of the agency affect members of the public;*
- (c) a description of any arrangements that exist to enable members of the public to participate in the formulation of the agency’s policy and the performance of the agency’s functions;*
- (d) a description of the kinds of documents that are usually held by the agency including —*

- (i) *which kinds of documents can be inspected at the agency under a written law other than this Act (whether or not inspection is subject to a fee or charge); and*
 - (ii) *which kinds of documents can be purchased; and*
 - (iii) *which kinds of documents can be obtained free of charge;*
- (e) *a description of the agency's arrangements for giving members of the public access to documents mentioned in paragraph (d)(i), (ii) or (iii) including details of library facilities of the agency that are available for use by members of the public;*
- (f) *a description of the agency's procedures for giving members of the public access to the documents of the agency under Part 2 including —*
 - (i) *the designation of the officer or officers to whom initial inquiries as to access to documents can be made; and*
 - (ii) *the address or addresses at which access applications can be lodged;*
- (g) *a description of the agency's procedures for amending personal information in the documents of the agency under Part 3 including —*
 - (i) *the designation of the officer or officers to whom initial inquiries as to amendment of personal information can be made; and*
 - (ii) *the address or addresses at which applications for amendment of personal information can be lodged."*

Risk Related

There is a moderate risk to Council if it does not update and review its Information Statement on an annual basis. Failure to do so exposes the Shire to a compliance risk.

Workforce

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

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to the Information Statement 2025/26, Council:

- 1. Adopts the Shire of York Information Statement 2025/26, as presented in Appendix 2.**
- 2. Requests the Chief Executive Officer to:**
 - a. Forward the adopted Information Statement to the Office of the Information Commissioner.**
 - b. Make the Information Statement available on the Shire's website and in hard copy upon request.**
- 3. Authorises the Chief Executive Officer to make any necessary minor typographical and formatting changes to the Information Statement prior to publication and submission.**



Freedom of Information Statement

2024/252025/26

Published by Council in accordance with the
Freedom of Information Act 1992

This document is available in alternative formats upon request

Adopted 24 September 2024

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INTRODUCTION

This Information Statement is published by the Shire of York in accordance with the requirements of Part 5, Section 96(1) of the *Freedom of Information Act 1992* (the FOI Act).

The purpose of this document is to provide information to the community about the structure and functions of the local government, how decisions made by the Council affect the community and how members of the community can participate in the decision-making process and in the formulation of policies of the local government.

This statement describes the kinds of documents that are held by the Shire and the ways access may be given to those documents.

A review of the Information Statement must take place every twelve months.

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THE COMMUNITY'S VISION AND PRIORITIES

COMMUNITY VISION

In April 2025, as part of the Major Strategic Review and in response to Local Government Act Reforms, Council adopted a new Council Plan 2025-2035. This document consolidates the Strategic Community Plan and Corporate Business Plan into one cohesive document that outlines a clear pathway from community aspirations to Council priorities and deliverables for the next ten (10) years.

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Shire of York Community Pillars:

1. Community and Cultural Vitality

Aspiration: A strong, inclusive community supporting all cultures and generations.

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2. Future-Ready Economy

Aspiration: A diverse, resilient economy with employment and investment growth.

3. Thriving Natural Environment

Aspiration: A climate-resilient, healthy natural environment.

4. Comfortable and Connected Places

Aspiration: Enduring heritage identity, quality infrastructure and built form.

5. Strong Governance, Responsive Leadership

Aspiration: Community-informed, responsive leadership and strong governance.

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As part of the 2023 minor review of the Strategic Community Plan, a consolidated vision for York over the next 10 years was developed.

- Diverse Heritage
- Vibrant Community
- Prosperous Future

Shire of York Community Goals:

1. ~~The Place to Be~~

~~Aspiration: To be a close-knit community, full of life, in a welcoming and accessible place for all.~~

2. ~~Driving the York Economy Forward~~

~~Aspiration: To have a vibrant, diverse and prosperous local economy which creates local jobs, business opportunities and a positive image for the Shire.~~

3. ~~A Leader in Sustainable Environment~~

~~Aspiration: 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.~~

4. ~~Built for Lifestyle and Resilience~~

~~Aspiration: To have a built environment which supports community, economy and the environment, respects the past and creates a resilient future.~~

5. ~~Strong Leadership and Governance~~

~~Aspiration: To have effective and responsive leadership and governance, where a sense of collective purpose and shared direction combine to work together.~~

THE COUNCIL AND COUNCILLORS

Council is the governing body of the local government and is made up of seven Elected Members (Councillors). The role of the Council is defined in the *Local Government Act 1995* (the LG Act):

- To direct and control the local government's affairs; and
- To be responsible for the performance of the local government's functions.

Councillors do not have an authority to act or make decisions as individuals. They are members of an elected body that makes decisions on behalf of the local government through a formal meeting process.

The role of each Councillor is to:

- Represent the interests of electors, ratepayers and residents of the district.
- Provide leadership and guidance to the community in the district.
- Facilitate communication between the community and the Council.
- Participate in the local government's decision-making processes at Council meetings; and
- Perform such other functions as are given to a Councillor by the *Local Government Act 1995* or any other written law.

Your elected Councillors are ratepayers or residents who have volunteered to work for the community and provide an avenue for public participation and input on important decisions that affect the way you live.

Local government elections take place every second year on the third Saturday in October, with approximately half the Council retiring at each election. Retiring Council members are eligible for re-election. After each election, Elected Members elect a Shire President and Deputy Shire President amongst themselves.

More information relating to your elected members can be found on the Shire of York website at www.york.wa.gov.au.

OFFICE OF THE CHIEF EXECUTIVE OFFICER

Each local government employs a Chief Executive Officer (CEO) to advise Council members on matters under discussion, administer the day-to-day operations of the local government, carry out the policies

of Council and implement its decisions.

The CEO is responsible to Council for the implementation of Council policies, decisions and budgeted works, the provision of accurate and timely advice to Council, the employment and management of staff and the efficient administration of the Shire.

PUBLIC PARTICIPATION

Council consults the community to seek its views on a number of projects in which it is involved in. Council seeks these views in several ways including advertising online and in local papers, calling public meetings and seeking responses to surveys and questionnaires.

Public Notices & Advertising

The LG Act and other legislation may require the Shire to provide notice of its intention to take a particular course of action or decision. The Shire may also advertise certain proposed courses of action or decisions to provide the community with an opportunity to make submissions. These notices and advertisements generally appear within The West Australian or York & District Community Matters or other local newspapers within the district. Notices are also placed on the Shire of York noticeboards, website, social media pages and distributed via relevant email contact lists.

Council Agendas & Minutes

To facilitate public participation and awareness of Council meetings, the Shire of York advertises the dates, times and places of meetings that are open to members of the public. The advertisements are placed in the local newspapers, on Council's website and on public notice boards located at the Shire Office.

Agendas

Agendas relating to any Council meetings are made available for public inspection at the Shire Office, on Council's website at the same time that they are issued to members of Council, which is on the Thursday (sometimes Friday) prior to the Agenda Briefing.

In certain circumstances, members of the public are not entitled to inspect notice papers or agendas which in the Chief Executive Officer's opinion, relate to a meeting or part of a meeting which is likely to be closed to members of the public in accordance with Section 5.23(2) of the LG Act.

Minutes

Council meeting minutes are available on the Shire's website and for inspection at the Shire Office within ten (10) business days after the meeting.

Recordings

Recordings of the Council meetings are available on the Shire's website.

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Council Meetings

An Agenda Briefing for Councillors is usually held on the third Tuesday of each month at 5.00pm and is open to the public.

The Ordinary Council meeting usually takes place on the fourth Tuesday of each month at 5.00pm (except January). Council considers the recommendations made by staff, debate and resolve the recommendations before them.

Council Meetings are open to the public and are conducted in accordance with the Shire of York *Local Government (Council Meetings) Local Law 2016*.

Current Shire Committees

Local governments may appoint committees to share in the decision-making workload as well as to utilise expertise effectively. Committees include Council members, staff from the local government and can also include members of the public.

Council Committees - (within the Shire)

Audit, ~~Risk and Improvement~~ & ~~Risk~~ Committee - *S5.8 Local Government Act 1995*
Local Emergency Management Committee (LEMC) - *S.38 Emergency Management Act 2005*

Council Working Groups

York Honours Reference Group
Aboriginal Advisory Working Group

Council Representation – External Committees

Avon-Midland Country Zone of WA Local Government Association
Regional Road Group and Avon Sub-Group
Avon Regional Organisation of Councils (AROC)
Development Assessment Panel (DAP)
Rural Water Council
York District High School Board

It is noted Council committees are subject to change and the above lists are accurate, at the date of adoption of this document.

The Shire of York publishes an up-to-date list of all Council Committees and representatives, which can be viewed [here](#).

Local Government (Council Meetings) Local Law 2016

This Local Law relates to the way in which Council and committee meetings are run, particularly the conduct of proceedings of the business of the Council and committee meetings. In governing the proceedings of a meeting, standing orders specifically detail issues such as the order of business, conduct of meetings with regard to determinations by the chairperson, rules of debate, voting, motions and amendments to motions and various miscellaneous matters.

A copy of the Local Law relating to Council Meetings is available for perusal or purchase at the Shire Office. It can also be found on the Shire Website.

Delegated Authority

The Council of a local government may delegate to the CEO the exercise of any of its powers or the discharge of any of its duties. For this to occur, an absolute majority decision is required. There are some limits on powers or duties that can be delegated to the CEO. Comprehensive detail describing such limitations can be found in Section 5.43 of the LG Act.

THE LOCAL GOVERNMENT ACT

Local Government's power is derived from legislation.

The LG Act provides for a system of local government by creating a constitution for elected local government in the State, describing the functions of local governments, providing for the conduct of elections and providing a framework for the administration and financial management of local governments and for the scrutiny of their affairs.

Other important statutes include the *Bush Fires Act*, the *Cemeteries Act*, the *Dog Act*, the *Cat Act* and the *Environmental Protection Act*.

Local governments also derive powers from other Acts. Of these, the most important are the *Health Act*, which vests wide ranging powers in local governments to ensure the health of each community is safeguarded, and the *Town Planning and Development Act*, which gives local governments the power to prepare local planning schemes and ensure orderly development.

POLICIES OF THE LOCAL GOVERNMENT

In order to provide guidance for the officers of the local government, the Council adopts policies that define the structure under which the local government operates.

The policies of the local government are available for public perusal on request at the Shire Office and also on the [Shire of York Website](#).

LOCAL GOVERNMENT LOCAL LAWS

The powers of local governments to provide services and facilities and make local laws are derived from legislation passed in State Parliament. The principal Act from which local governments gain power is the LG Act.

Local Laws were previously called By-laws. The terminology change was implemented by the LG Act. The terminology change does not in any way change the intent of the original By-law.

There are two types of Local Laws that are the 'law' in any local government area. The first type are local laws made by the Governor which may be applicable to a single local government or even to every local government in the State. There are a few such local laws that are statewide applying to this local government and these have been identified as such in their headings.

The second type of local law is adopted by this local government. These local laws apply only to ratepayers and residents of the Shire of York. The power to make a local law and the extent to which it may be applied must be clearly set out in an Act of Parliament. This is sometimes described as the 'Head of Power'. Several different Acts give such powers with perhaps the most important to Council, being the *LG Act*, the *Health Act*, the *Town Planning and Development Act* and the *Bush Fires Act*.

All of the Shire's Local Laws are available for perusal on request at the Shire Office and on the [Shire of York Website](#).

PUBLICATIONS

Where the Shire of York is required or has decided to make certain documents available to the public, then those documents will be available in their most recent format on the Shire of York Website <http://www.york.wa.gov.au>.

The Shire of York will ensure that as much information as possible is made available through the Shire of York website; alternatively, these documents can be made available by attending the Shire of York Administration Office in person or telephoning 9641 0500.

Charges may apply for hard copies of certain documents as per the Council's adopted Fees and Charges.

PUBLICATIONS AVAILABLE

Document Description	Inspection Only	Website
Council Meetings		
Agendas & Minutes (excluding sections closed to the public)		✓
Audio Recordings (excluding sections close to the public)		✓
Council Documents		
Access & Inclusion Plan 2024-2029		✓
Aged Friendly Community Plan		✓
Annual Budgets		✓
Annual Reports		✓
Asset Management Plan - Drainage		✓
Asset Management Plan - Bridges		✓
Asset Management Plan - Buildings		✓
Asset Management Plan - Paths		✓
Asset Management Plan – Public Open Space		✓
Asset Management Plan - Roads		✓
Audit Risk & Improvement Committee Terms of Reference		✓
Business Plans		✓
Business Continuity Plan COVID-19		✓
Business Continuity Plan		✓
CBD Revitalisation Plan		✓
CBD Revitalisation Plan Toolkit		✓
Community Scorecards		✓
Corporate Business Plan(superseded by Council Plan 2025-2035)		✓
Corporate Business Plan (minor review 2023)(superseded by Council Plan 2025 – 2035)		✓
Council Plan 2025 – 2035		✓
Councillor Representation on Committees		✓
COVID Recovery Action Plan – June 2020		✓
Customer Service Charter		✓
Disability Access & Inclusion Plan		✓
Fees and Charges		✓
Fees and Charges – CRC		✓
Freedom of Information Statement		✓
Long Term Financial Plan 2016-2026		✓
Long Term Financial Plan 2024-2039		✓
Our Priority Projects 2023		✓
Our Priority Projects 2024		✓
Public Interest Disclosure (PID) Guidelines		✓
Recordkeeping Plan		✓
Register of Delegated Authority (reviewed June 2025)		✓
Risk Management Framework		✓
Statement of Business Ethics		✓
Strategic Community Plan 2020-2030(superseded by Council Plan 2025-2035)		✓
Strategic Community Plan (minor review 2023)(superseded by Council Plan 2025-2035)		✓
Trails Masterplan & related documents		✓
York Honours Reference Group – Terms of Reference		✓
Wellbeing Plan 2024-2028		✓
Workforce Plan 2024-2028		✓
Registers		
Register of Complaints – Elected Members		✓
Register of Councillor Training		✓

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Register of Annual & Primary Returns		✓
Register of Fees & Allowances Paid to Councillors		✓
Register of Gifts & Contributions to Travel		✓
Register of Tenders		✓
Register of Burials	✓	
Register of Owners and Occupiers	✓	
Other		
Code of Conduct		✓
Election Information including Candidate Details and Profiles		✓
News & Events – Media Released		✓
Policies		✓
Local Laws		✓
Rate Book (Current)	✓	

A publicly accessible computer is available within the library to support community access to information. This computer provides direct access to the library's catalogue.

Requests for information of a general nature may be made in writing to the CEO. Requests for information that are not otherwise listed as available in this statement will be considered in accordance with the FOI Act.

APPLYING FOR DOCUMENTS UNDER THE FREEDOM OF INFORMATION ACT 1992

The FOI Act gives people the right of access to documents held by Ministers, State Government departments, Local Governments and other statutory authorities subject to some limitations. These bodies are called agencies.

People have the right to apply for access to the documents of an agency or a local government. This right is not affected by any reasons the person has for wishing to obtain access or the local government's belief as to what the reasons are for wishing to obtain access.

However, you cannot apply to access documents under the FOI Act if those documents are available for purchase or free distribution to the public or available for inspection under an enactment.

The FOI Act also provides that certain documents or information are exempt. The exemptions in the FOI Act protect some documents from disclosure because their release would have an adverse effect on the private and business interests of individuals or would hinder the proper functioning of government.

Sometimes access to only part of a document will be provided if it contains information considered to be exempt.

REQUIREMENTS FOR AN ACCESS APPLICATION UNDER THE FOI ACT

Application forms are available at the Shire Office. The use of application forms is not mandatory, however access applications must:

- be in writing;
- give an Australian address to which notices can be sent;
- give enough information so that the documents requested can be identified; and

An application fee of \$30 is payable if the applicant is seeking more than their own personal information. Applications may be lodged at the Shire Offices or in person or mailed direct to the:

FOI Coordinator
Shire of York
PO Box 22
YORK WA 6302

Document Definition

A document includes any record or part of a record, and any copy or reproduction. It therefore covers files, computer printouts, maps, plans, photographs, tape recording, films, video tapes or electronically stored information.

Notice of Decision

Applicants will be given a written 'Notice of Decision' by the Decision Maker, of the Shire of York. The 'Notice of Decision' will provide reasons if access to the requested document/s is refused or only partial access granted. An applicant's rights of review will be included in the "Notice of Decision".

Fees & Charges

A scale of fees and charges is set under the *Freedom of Information Regulations 1993*. Apart from the application fee for non-personal information, all charges are discretionary, meaning that it is left to the

Shire's discretion whether a charge will apply or not. Straightforward applications usually incur only the application fee. The charges are as follows:

Type of Fee	
Application - personal information about the applicant	Free of charge
Application Fee under Section 12(1)(e) of the FOI Act (non-personal information)	\$30
Type of Charge	
Charge for time taken by staff dealing with the application	\$30/hour or pro rata
Charge for access time supervised by staff	\$30/hour or pro rata plus, additional cost to agency of any special arrangements (e.g. hire of facilities or equipment)
Charge for photocopying - staff time	\$30/hour or pro rata
Charge for photocopying - per copy	\$0.20
Charge for transcribing from tape, film or computer	\$30/hour or pro rata
Charge for duplicating a tape, file or computer information	At cost
Charge for delivery, packaging and postage	At cost
Advance Deposits	
Advanced deposit may be required under Section 18(1) of the FOI Act, expressed as a percentage of the estimated charges payable in excess of the application fee	25%
Further advanced deposit may be required under Section 18(4) of the FOI Act, expressed as a percentage of the estimated charges payable in excess of the application fee	75%

An estimate of charges will be provided if the cost is expected to exceed \$25.00.

For financially disadvantaged applicants, or those issued with prescribed pensioner concession cards, the charges payable are reduced by 25%.

No charges apply for searching, identifying or collating the documents.

Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a thumb drive, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

Appeals for Review

If you are not satisfied with the decision made in relation to your request, you can request a review of the Shire's decision.

Internal Review by the Shire of York

If you are dissatisfied with the Shire's decision, you can seek an internal review of the decision from the Shire. If the initial decision was made by the CEO you cannot apply for an internal review but you can seek an external review with the Office of the Information Commissioner.

To apply for an internal review:

- You must submit a letter or complete an 'internal review application form' and lodge it with the Shire within 30 days after being given the Shire's notice of decision.
- The lodgement must give details of the decision you wish to have reviewed and give an address in Australia to which notices can be sent.
- The Shire is required to provide you with a notice of its internal review decision within 15 days of you lodging your application for review.

External Review by the Information Commissioner

If after an internal review has been completed or if the Chief Executive Officer was the issuing officer of the Notice of Decision and you are still dissatisfied with the Shire's decision, you can make a complaint to the Information Commissioner.

The complaint must be made in writing to the Information Commissioner and you must supply an address to which notices may be sent to you.

You must also give particulars of the decision you want reviewed and attach a copy of the Shire's notice decision on internal review or the decision of the Chief Executive Officer if internal review is not available.

If you are seeking access to documents or an amendment of personal information, your complaint must be lodged within 60 days after being given written notice of the Shire's decision. If you are a third party to an application for access to personal or commercial or business information concerning yourself, your complaint must be lodged within 30 days after being given written notice of the Shire's decision. There is no charge for review by the Information Commissioner.

Further details can be obtained at the Shire Office.

The Information Commissioner can be contacted at the following:

The Office of the Information Commissioner
Albert Facey House
469 Wellington Street
PERTH WA 6000

Telephone: (08) 6551 7888
Country WA Callers: 1800 621 244 (toll free)

Email: info@oic.wa.gov.au
Internet: <http://www.oic.wa.gov.au/>

Appeals to the Supreme Court

Section 85 of the FOI Act provides that any party to a complaint may appeal to the Supreme Court on any question of law arising out of a decision of the Information Commissioner, except for a decision as to the deferral of access to a document, the charges to be imposed for dealing with an access application and the payment of a deposit on account of charges.

Amending Personal Information

The right to amend personal information held by the Shire ensures information does not unfairly harm the person referred to, misrepresent facts about them or give a misleading impression. An application can be made to the ~~Executive Manager Corporate & Community Services or the~~ Chief Executive Officer to correct or amend any documents containing an individual's personal information.

The application must be in writing, providing details and if necessary, documentation to support claims that the information the applicant seeks to have amended is inaccurate, incomplete, out of date or misleading.

The Shire will inform the applicant of its decision and its reasons and will advise the applicant of their right of review should they be dissatisfied with the Shire's decision.



Freedom of Information Statement

2025/26

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OFFICE OF THE CHIEF EXECUTIVE OFFICER

Each local government employs a Chief Executive Officer (CEO) to advise Council members on matters under discussion, administer the day-to-day operations of the local government, carry out the policies of Council and implement its decisions.

The CEO is responsible to Council for the implementation of Council policies, decisions and budgeted works, the provision of accurate and timely advice to Council, the employment and management of staff and the efficient administration of the Shire.

PUBLIC PARTICIPATION

Council consults the community to seek its views on a number of projects in which it is involved in. Council seeks these views in several ways including advertising online and in local papers, calling public meetings and seeking responses to surveys and questionnaires.

Public Notices & Advertising

The LG Act and other legislation may require the Shire to provide notice of its intention to take a particular course of action or decision. The Shire may also advertise certain proposed courses of action or decisions to provide the community with an opportunity to make submissions. These notices and advertisements generally appear within The West Australian or York & District Community Matters or other local newspapers within the district. Notices are also placed on the Shire of York noticeboards, website, social media pages and distributed via relevant email contact lists.

Council Agendas & Minutes

To facilitate public participation and awareness of Council meetings, the Shire of York advertises the dates, times and places of meetings that are open to members of the public. The advertisements are

placed in the local newspapers, on Council's website and on public notice boards located at the Shire Office.

Agendas

Agendas relating to any Council meetings are made available for public inspection at the Shire Office, on Council's website at the same time that they are issued to members of Council, which is on the Thursday (sometimes Friday) prior to the Agenda Briefing.

In certain circumstances, members of the public are not entitled to inspect notice papers or agendas which in the Chief Executive Officer's opinion, relate to a meeting or part of a meeting which is likely to be closed to members of the public in accordance with Section 5.23(2) of the LG Act.

Minutes

Council meeting minutes are available on the Shire's website and for inspection at the Shire Office within ten (10) business days after the meeting.

Recordings

Recordings of the Council meetings are available on the Shire's website.

Council Meetings

An Agenda Briefing for Councillors is usually held on the third Tuesday of each month at 5.00pm and is open to the public.

The Ordinary Council meeting usually takes place on the fourth Tuesday of each month at 5.00pm (except January). Council considers the recommendations made by staff, debate and resolve the recommendations before them.

Council Meetings are open to the public and are conducted in accordance with the Shire of *York Local Government (Council Meetings) Local Law 2016*.

Current Shire Committees

Local governments may appoint committees to share in the decision-making workload as well as to utilise expertise effectively. Committees include Council members, staff from the local government and can also include members of the public.

Council Committees - (within the Shire)

Audit, Risk and Improvement Committee - *S5.8 Local Government Act 1995*
Local Emergency Management Committee (LEMC) - *S.38 Emergency Management Act 2005*

Council Working Groups

York Honours Reference Group
Aboriginal Advisory Working Group

Council Representation – External Committees

Avon-Midland Country Zone of WA Local Government Association
Regional Road Group and Avon Sub-Group
Avon Regional Organisation of Councils (AROC)
Development Assessment Panel (DAP)

Rural Water Council
York District High School Board

It is noted Council committees are subject to change and the above lists are accurate, at the date of adoption of this document.

The Shire of York publishes an up-to-date list of all Council Committees and representatives, which can be viewed [here](#).

Local Government (Council Meetings) Local Law 2016

This Local Law relates to the way in which Council and committee meetings are run, particularly the conduct of proceedings of the business of the Council and committee meetings. In governing the proceedings of a meeting, standing orders specifically detail issues such as the order of business, conduct of meetings with regard to determinations by the chairperson, rules of debate, voting, motions and amendments to motions and various miscellaneous matters.

A copy of the Local Law relating to Council Meetings is available for perusal or purchase at the Shire Office. It can also be found on the Shire Website.

Delegated Authority

The Council of a local government may delegate to the CEO the exercise of any of its powers or the discharge of any of its duties. For this to occur, an absolute majority decision is required. There are some limits on powers or duties that can be delegated to the CEO. Comprehensive detail describing such limitations can be found in Section 5.43 of the LG Act.

THE LOCAL GOVERNMENT ACT

Local Government's power is derived from legislation.

The LG Act provides for a system of local government by creating a constitution for elected local government in the State, describing the functions of local governments, providing for the conduct of elections and providing a framework for the administration and financial management of local governments and for the scrutiny of their affairs.

Other important statutes include the *Bush Fires Act*, the *Cemeteries Act*, the *Dog Act*, the *Cat Act* and the *Environmental Protection Act*.

Local governments also derive powers from other Acts. Of these, the most important are the *Health Act*, which vests wide ranging powers in local governments to ensure the health of each community is safeguarded, and the *Town Planning and Development Act*, which gives local governments the power to prepare local planning schemes and ensure orderly development.

POLICIES OF THE LOCAL GOVERNMENT

In order to provide guidance for the officers of the local government, the Council adopts policies that define the structure under which the local government operates.

The policies of the local government are available for public perusal on request at the Shire Office and also on the [Shire of York Website](#).

LOCAL GOVERNMENT LOCAL LAWS

The powers of local governments to provide services and facilities and make local laws are derived from legislation passed in State Parliament. The principal Act from which local governments gain power is

the LG Act.

Local Laws were previously called By-laws. The terminology change was implemented by the LG Act. The terminology change does not in any way change the intent of the original By-law.

There are two types of Local Laws that are the 'law' in any local government area. The first type are local laws made by the Governor which may be applicable to a single local government or even to every local government in the State. There are a few such local laws that are statewide applying to this local government and these have been identified as such in their headings.

The second type of local law is adopted by this local government. These local laws apply only to ratepayers and residents of the Shire of York. The power to make a local law and the extent to which it may be applied must be clearly set out in an Act of Parliament. This is sometimes described as the 'Head of Power'. Several different Acts give such powers with perhaps the most important to Council, being the *LG Act*, the *Health Act*, the *Town Planning and Development Act* and the *Bush Fires Act*.

All of the Shire's Local Laws are available for perusal on request at the Shire Office and on the [Shire of York Website](#).

PUBLICATIONS

Where the Shire of York is required or has decided to make certain documents available to the public, then those documents will be available in their most recent format on the Shire of York Website <http://www.york.wa.gov.au>.

The Shire of York will ensure that as much information as possible is made available through the Shire of York website; alternatively, these documents can be made available by attending the Shire of York Administration Office in person or telephoning 9641 0500.

Charges may apply for hard copies of certain documents as per the Council's adopted Fees and Charges.

PUBLICATIONS AVAILABLE

Document Description	Inspection Only	Website
Council Meetings		
Agendas & Minutes (excluding sections closed to the public)		✓
Audio Recordings (excluding sections close to the public)		✓
Council Documents		
Access & Inclusion Plan 2024-2029		✓
Aged Friendly Community Plan		✓
Annual Budgets		✓
Annual Reports		✓
Asset Management Plan - Drainage		✓
Asset Management Plan - Bridges		✓
Asset Management Plan - Buildings		✓
Asset Management Plan - Paths		✓
Asset Management Plan – Public Open Space		✓
Asset Management Plan - Roads		✓
Audit Risk & Improvement Committee Terms of Reference		✓
Business Plans		✓
Business Continuity Plan COVID-19		✓
Business Continuity Plan		✓
CBD Revitalisation Plan		✓
CBD Revitalisation Plan Toolkit		✓

Community Scorecards		✓
Corporate Business Plan(superseded by Council Plan 2025-2035)		✓
Corporate Business Plan (minor review 2023)(superseded by Council Plan 2025 – 2035)		✓
Council Plan 2025 – 2035		✓
Councillor Representation on Committees		✓
COVID Recovery Action Plan – June 2020		✓
Customer Service Charter		✓
Disability Access & Inclusion Plan		✓
Fees and Charges		✓
		✓
Freedom of Information Statement		✓
Long Term Financial Plan 2016-2026		✓
Long Term Financial Plan 2024-2039		✓
Our Priority Projects 2024		✓
Public Interest Disclosure (PID) Guidelines		✓
Recordkeeping Plan		✓
Register of Delegated Authority (reviewed June 2025)		✓
Risk Management Framework		✓
Statement of Business Ethics		✓
Strategic Community Plan 2020-2030(superseded by Council Plan 2025-2035)		✓
Strategic Community Plan (minor review 2023)(superseded by Council Plan 2025-2035)		✓
Trails Masterplan & related documents		✓
York Honours Reference Group – Terms of Reference		✓
Wellbeing Plan 2024-2028		✓
Workforce Plan 2024-2028		✓
Registers		
Register of Complaints – Elected Members		✓
Register of Councillor Training		✓
Register of Annual & Primary Returns		✓
Register of Fees & Allowances Paid to Councillors		✓
Register of Gifts & Contributions to Travel		✓
Register of Tenders		✓
Register of Burials	✓	
Register of Owners and Occupiers	✓	
Other		
Code of Conduct		✓
Election Information including Candidate Details and Profiles		✓
News & Events – Media Released		✓
Policies		✓
Local Laws		✓
Rate Book (Current)	✓	

A publicly accessible computer is available within the library to support community access to information. This computer provides direct access to the library's catalogue.

Requests for information of a general nature may be made in writing to the CEO. Requests for information that are not otherwise listed as available in this statement will be considered in accordance with the FOI Act.

APPLYING FOR DOCUMENTS UNDER THE FREEDOM OF INFORMATION ACT 1992

The FOI Act gives people the right of access to documents held by Ministers, State Government departments, Local Governments and other statutory authorities subject to some limitations. These bodies are called agencies.

People have the right to apply for access to the documents of an agency or a local government. This right is not affected by any reasons the person has for wishing to obtain access or the local government's belief as to what the reasons are for wishing to obtain access.

However, you cannot apply to access documents under the FOI Act if those documents are available for purchase or free distribution to the public or available for inspection under an enactment.

The FOI Act also provides that certain documents or information are exempt. The exemptions in the FOI Act protect some documents from disclosure because their release would have an adverse effect on the private and business interests of individuals or would hinder the proper functioning of government.

Sometimes access to only part of a document will be provided if it contains information considered to be exempt.

REQUIREMENTS FOR AN ACCESS APPLICATION UNDER THE FOI ACT

Application forms are available at the Shire Office. The use of application forms is not mandatory, however access applications must:

- be in writing;
- give an Australian address to which notices can be sent;
- give enough information so that the documents requested can be identified; and

An application fee of \$30 is payable if the applicant is seeking more than their own personal information. Applications may be lodged at the Shire Offices or in person or mailed direct to the:

FOI Coordinator
Shire of York
PO Box 22
YORK WA 6302

Document Definition

A document includes any record or part of a record, and any copy or reproduction. It therefore covers files, computer printouts, maps, plans, photographs, tape recording, films, video tapes or electronically stored information.

Notice of Decision

Applicants will be given a written 'Notice of Decision' by the Decision Maker, of the Shire of York. The 'Notice of Decision' will provide reasons if access to the requested document/s is refused or only partial access granted. An applicant's rights of review will be included in the "Notice of Decision".

Fees & Charges

A scale of fees and charges is set under the *Freedom of Information Regulations 1993*. Apart from the application fee for non-personal information, all charges are discretionary, meaning that it is left to the

Shire's discretion whether a charge will apply or not. Straightforward applications usually incur only the application fee. The charges are as follows:

Type of Fee	
Application - personal information about the applicant	Free of charge
Application Fee under Section 12(1)(e) of the FOI Act (non-personal information)	\$30
Type of Charge	
Charge for time taken by staff dealing with the application	\$30/hour or pro rata
Charge for access time supervised by staff	\$30/hour or pro rata plus, additional cost to agency of any special arrangements (e.g. hire of facilities or equipment)
Charge for photocopying - staff time	\$30/hour or pro rata
Charge for photocopying - per copy	\$0.20
Charge for transcribing from tape, film or computer	\$30/hour or pro rata
Charge for duplicating a tape, file or computer information	At cost
Charge for delivery, packaging and postage	At cost
Advance Deposits	
Advanced deposit may be required under Section 18(1) of the FOI Act, expressed as a percentage of the estimated charges payable in excess of the application fee	25%
Further advanced deposit may be required under Section 18(4) of the FOI Act, expressed as a percentage of the estimated charges payable in excess of the application fee	75%

An estimate of charges will be provided if the cost is expected to exceed \$25.00.

For financially disadvantaged applicants, or those issued with prescribed pensioner concession cards, the charges payable are reduced by 25%.

No charges apply for searching, identifying or collating the documents.

Access Arrangements

Access to documents can be granted by way of inspection, a copy of a document, a copy of an audio or video tape, a thumb drive, a transcript of a recorded, shorthand or encoded document from which words can be reproduced.

Appeals for Review

If you are not satisfied with the decision made in relation to your request, you can request a review of the Shire's decision.

Internal Review by the Shire of York

If you are dissatisfied with the Shire's decision, you can seek an internal review of the decision from the Shire. If the initial decision was made by the CEO you cannot apply for an internal review but you can seek an external review with the Office of the Information Commissioner.

To apply for an internal review:

- You must submit a letter or complete an 'internal review application form' and lodge it with the Shire within 30 days after being given the Shire's notice of decision.
- The lodgement must give details of the decision you wish to have reviewed and give an address in Australia to which notices can be sent.
- The Shire is required to provide you with a notice of its internal review decision within 15 days of you lodging your application for review.

External Review by the Information Commissioner

If after an internal review has been completed or if the Chief Executive Officer was the issuing officer of the Notice of Decision and you are still dissatisfied with the Shire's decision, you can make a complaint to the Information Commissioner.

The complaint must be made in writing to the Information Commissioner and you must supply an address to which notices may be sent to you.

You must also give particulars of the decision you want reviewed and attach a copy of the Shire's notice decision on internal review or the decision of the Chief Executive Officer if internal review is not available.

If you are seeking access to documents or an amendment of personal information, your complaint must be lodged within 60 days after being given written notice of the Shire's decision. If you are a third party to an application for access to personal or commercial or business information concerning yourself, your complaint must be lodged within 30 days after being given written notice of the Shire's decision. There is no charge for review by the Information Commissioner.

Further details can be obtained at the Shire Office.

The Information Commissioner can be contacted at the following:

The Office of the Information Commissioner
Albert Facey House
469 Wellington Street
PERTH WA 6000

Telephone: (08) 6551 7888
Country WA Callers: 1800 621 244 (toll free)

Email: info@oic.wa.gov.au
Internet: <http://www.oic.wa.gov.au/>

Appeals to the Supreme Court

Section 85 of the FOI Act provides that any party to a complaint may appeal to the Supreme Court on any question of law arising out of a decision of the Information Commissioner, except for a decision as to the deferral of access to a document, the charges to be imposed for dealing with an access application and the payment of a deposit on account of charges.

Amending Personal Information

The right to amend personal information held by the Shire ensures information does not unfairly harm the person referred to, misrepresent facts about them or give a misleading impression. An application can be made to the Chief Executive Officer to correct or amend any documents containing an individual's personal information.

The application must be in writing, providing details and if necessary, documentation to support claims that the information the applicant seeks to have amended is inaccurate, incomplete, out of date or misleading.

The Shire will inform the applicant of its decision and its reasons and will advise the applicant of their right of review should they be dissatisfied with the Shire's decision.

SY114-09/25 SHIRE OF YORK DECEMBER - JANUARY CLOSURE 2025/26**File Number:** 4.9680**Author:** Anneke Birleson, Manager Governance & People
Ami Hannington, HR & Organisational Development Officer**Authoriser:** Chris Linnell, Chief Executive Officer**Previously before Council:** 27 September 2022 (070922)
26 September 2023 (080923)
24 September 2024 (070924)**Disclosure of Interest:** Nil**Appendices:** Nil**NATURE OF COUNCIL'S ROLE IN THE MATTER**

Executive

PURPOSE OF REPORT

This report presents the proposed closure of Shire facilities and services during the 2025/26 Christmas and New Year period for Council's consideration.

BACKGROUND

Each year, Council considers and approves the days on which each of the Shire's facilities and services will be closed during the Christmas and New Year period.

COMMENTS AND DETAILS

Officers are proposing the following closures:

TABLE 1.

FACILITY/SERVICE	PROPOSED CLOSURE PERIOD	COMMENTS
Administration Office and Library	Close 1:00pm Wednesday 24 December 2025. Reopen Monday 5 January 2026.	The Administration Office will be closed the standard public holidays, plus four (4) days.
Shire Depot	Close 1:00pm Wednesday 24 December 2025. Reopen Monday 5 January 2026.	The on-call service will continue to operate over this period, including Ranger services. A skeleton staff (Depot-based) will be available to address any issues that arise.
Containers for Change	No closure required.	No closure required.
Swimming Pool	Closed Christmas Day and New Year's Day.	Opening on Boxing Day has proven to be worthwhile for the community.
Residency Museum	Close 3:00pm Friday 19 December 2025.	This is in line with the Administration Office closure.

	Reopen Friday 9 January 2026.	
Visitors Centre	Early close 1:00pm Wednesday 24 December 2025. Closed, Christmas Day, Boxing Day and New Year's Day. Re-open Monday 29 December 2025.	Proposing to operate as normal outside of the public holidays. Over the 2024/25 Christmas period the team were frequently closing the doors on visitors and having visitors arrive after the early closure times. In addition, visitors were seeking information from non-Shire venues that were open.
Community Resource Centre	Close 1:00pm Wednesday 24 December 2025. Reopen Monday 5 January 2026.	This is in line with the Administration Office closure.
York Recreation and Convention Centre	Not applicable	Opening hours will be determined by the current Lessee, York Bowling Club Inc. The Shire of York currently have no staff based at this facility.

The Chief Executive Officer will ensure the on-call service will be active during the Christmas/New Year period and a skeleton staff (Depot-based) will be available to address any issues that arise. Staff will take leave for those days the organisation is closed which are not public holidays.

The proposed closures have been based on last year's dates which seemed to work well with the community and visitors. Increased hours are proposed for the Visitor's Centre due to reported demand during the Christmas/New Year period.

OPTIONS

Council has the following options:

Option 1: Council could choose to accept the proposed closures.

Option 2 Council could choose to change any of the proposed closures. However, Officers have consulted with staff and taken into consideration historical precedence when proposing the recommended closures.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Stakeholders have been consulted to develop this list of closures.

The public will be advised of the closures once agreed upon by Council.

Avon Waste is yet to advise details of the waste collection service during this period. Once the information becomes available it will be advertised accordingly.

Strategic

Council Plan 2025-2035

Pillar 5: Strong governance, responsive leadership

Community-informed, responsive leadership and strong governance.

Policy Related

Nil

Financial

Nil

Legal and Statutory

Nil

Risk Related

The main risk during this time is responding to emergencies or undertaking emergency maintenance and/or essential services. The Chief Executive Officer will ensure the on-call service will be active during the Christmas/New Year period and a skeleton staff (Depot-based) will be available to address any issues that arise. The Chief Executive Officer will also ensure a Senior Officer is contactable on any given day during the period.

Workforce

The proposed closures allow staff to take the gazetted public holidays and accrued leave. Approval may be given for Officers to work on non-public holiday days during the two (2) week closure, upon request. Requests will be considered on a case-by-case basis by Senior Officers. The preference would be for all those working to be at the same location for Work Health and Safety reasons.

VOTING REQUIREMENTS**Absolute Majority: No**

RECOMMENDATION

That, with regard to the Shire of York December - January Closure 2025/26, Council:

1. Approves the closure of the Shire of York facilities and services for the 2025/26 Christmas and New Year period as follows:

FACILITY/SERVICE	PROPOSED CLOSURE PERIOD
Administration Office and Library Shire Depot Community Resource Centre (CRC)	Close 1:00pm Wednesday 24 December 2025 Reopen Monday 5 January 2026
Swimming Pool	Closed Christmas Day and New Year's Day
Residency Museum	Close 3:00pm Friday 19 December 2025 Reopen Friday 9 January 2026
Visitors Centre	Early close 1:00pm Wednesday 24 December 2025 Closed, Christmas Day, Boxing Day and New Year's Day Re-open Monday 29 December 2025.
Containers for Change	No closure required

2. Notes the Chief Executive Officer will ensure the on-call service will be active during the Christmas/New Year period and a skeleton staff (Depot-based) will be available to address any issues that arise. The Chief Executive Officer will also ensure a Senior Officer is contactable on any given day during the period.
3. Notes the Chief Executive Officer will publicise these closures widely to the community.

SY115-09/25 MINUTES AND RECOMMENDATIONS OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 9 SEPTEMBER 2025

File Number:	4.7712
Author:	Vanessa Green, Council & Executive Support Officer
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Unconfirmed Minutes - 9 September 2025 ↓ 2. Risk Register Snapshots - 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 9 September 2025.

BACKGROUND

At its Ordinary Meeting held on 9 September 2025, the ARIC was presented with the following reports:

1. Appointment of Independent External Members to the Audit, Risk and Improvement Committee
2. Update on the Findings Identified During the 2022/23 and 2023/24 Audits
3. Risk Management Update as at September 2025

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
Appointment of Independent External Members to the Audit, Risk and Improvement Committee	That, with regard to the Appointment of Independent External Members to the Audit, Risk and Improvement Committee, the Audit, Risk and Improvement Committee recommends to Council that it: 1. 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. 2. 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.

	3. Directs the Chief Executive Officer to notify Applicant 3 of the outcome, noting if an external member resigns within the first twelve (12) months, the position will be offered to Applicant 3 in the first instance in a process similar to Schedule 4.1A of the <i>Local Government Act 1995</i>.
Update on the Findings Identified During the 2022/23 and 2023/24 Audits	That, with regard to the Update on the Findings Identified During the 2022/23 and 2023/24 Audits, the Audit, Risk and Improvement Committee recommends to Council that it: 1. Accepts the actions taken and residual risk for the following eleven (11) Findings: a. Depreciation of assets b. Audit readiness and quality of financial and supporting documentation c. Untimely preparation and review of the property, plant and equipment reconciliation d. Asset revaluations e. Works in progress for capital projects f. No asset addition forms g. Assets with no depreciation h. Lack of control on tracking usage of inventory i. Inappropriate User Access in Synergy j. Untimely review of the credit card policy k. Former employee listed as authorised signatory in AMP Bank Confirmation 2. Requests the Chief Executive Officer to report back on progress against the remaining five (5) Findings: a. Untimely preparation and review of bank reconciliations b. Monitoring of grants income and expenses c. Plant recovery cost base rate and indirect/overhead cost allocation rate d. Unrecorded liabilities e. Old PPE Assets carried in the Fixed Asset Register to the Audit, Risk and Improvement Committee at its December 2025 meeting. 3. Notes the Findings from the 2024/25 Interim Audit, as presented in Appendix 4.
Risk Management Update as at September 2025	That, with regard to the Risk Management Update as at September 2025, 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 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 December 2025 meeting.

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 9 September 2025

Executive Leadership Team

StrategicCouncil 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. Audit committee

(1) *A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*

(2) *The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

** Absolute majority required.*

(3) *A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.*

(4) *An employee is not to be a member of an audit committee.”*

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 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.*

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.”*

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

RECOMMENDATION

That, with regard to the Minutes and Recommendations of the Audit, Risk and Improvement Committee Meeting 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 twelve (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. Accepts the actions taken and residual risk for the following eleven (11) Findings:**
 - i. Depreciation of assets**
 - ii. Audit readiness and quality of financial and supporting documentation**
 - iii. Untimely preparation and review of the property, plant and equipment reconciliation**
 - iv. Asset revaluations**
 - v. Works in progress for capital projects**
 - vi. No asset addition forms**
 - vii. Assets with no depreciation**
 - viii. Lack of control on tracking usage of inventory**
 - ix. Inappropriate User Access in Synergy**
 - x. Untimely review of the credit card policy**
 - xi. Former employee listed as authorised signatory in AMP Bank Confirmation**
 - e. Requests the Chief Executive Officer to report back on progress against the remaining five (5) 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. Unrecorded liabilities**
 - v. Old PPE Assets carried in the Fixed Asset Register****to the Audit, Risk and Improvement Committee at its December 2025 meeting.**
 - f. Notes the Findings from the 2024/25 Interim Audit.**
 - g. Notes the progress made to date in relation to the Strategic Risk Register.**
 - h. Requests the 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 December 2025 meeting.**



UNCONFIRMED MINUTES

Audit, Risk and Improvement Committee Meeting Tuesday, 9 September 2025

Date: Tuesday, 9 September 2025

Time: 3:00pm

Location: Council Chambers, York Town Hall, York

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**MINUTES OF SHIRE OF YORK
AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING
HELD AT THE COUNCIL CHAMBERS, YORK TOWN HALL, YORK
ON TUESDAY, 9 SEPTEMBER 2025 AT 3:00PM**

1 OPENING

1.1 Declaration of Opening

Ms Shona Zulsdorf, Presiding Member, declared the meeting open at 3.01pm.

1.2 Acknowledgement / Disclaimer

The Presiding Member advised the following:

"The Shire of York Audit, Risk & 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 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

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1.7 Declaration of Financial Interests

Shona Zulsdorf - 9.1 - Appointment of Independent External Members to the Audit, Risk and Improvement Committee

1.8 Disclosure of Interests that May Affect Impartiality

Nil

2 ATTENDANCE

2.1 Members

Ms Shona Zulsdorf, Presiding Member

Cr Kevin Pyke (proxy for Cr Peter Wright); Cr Denese Smythe (proxy for Cr Denis Warnick); Cr Kevin Trent

2.2 Staff

Chris Linnell, Chief Executive Officer; Alina Behan, Executive Manager Corporate & Community Services; Lindon Mellor, Executive Manager Infrastructure & Development Services; Denise Gobbart, Finance Management Support; Vanessa Green, Council & Executive Support Officer; Abi Parker, Governance Officer

2.3 Apologies

Mr Justin Lee, Deputy Presiding Member; Cr Denis Warnick; Cr Peter Wright

2.4 Leave of Absence Previously Approved

Nil

2.5 Number of People in the Gallery at Commencement of Meeting

There was one (1) person 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.

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- (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 3.06pm.

4.1 Written Questions – Current Agenda

Nil

4.2 Public Question Time

Nil

As no questions were asked, Public Question Time concluded at 3.06pm.

5 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

6 PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE RECOMMENDATION

Moved: Cr Kevin Trent

Seconded: Cr Denese Smythe

That the minutes of the Audit, Risk and Improvement Committee Meeting held on 10 June 2025 be confirmed as a correct record of proceedings.

In Favour: Shona Zulsdorf, Cr Kevin Pyke, Cr Denese Smythe and Cr Kevin Trent

Against: Nil

CARRIED 4/0

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

9 OFFICER'S REPORTS**9.1 APPOINTMENT OF INDEPENDENT EXTERNAL MEMBERS TO THE AUDIT, RISK AND IMPROVEMENT COMMITTEE****Disclosure of Interest – Ms Zulsdorf – Financial – Appointment of Independent External Members to the Audit, Risk and Improvement Committee**

Ms Zulsdorf read the Financial Declaration - ... With regard to Appointment of Independent External Members to the Audit, Risk and Improvement Committee, the matter in Item 9.1, I disclose that I have an association with the applicant (or person seeking a decision). The association is I am an applicant for the position. As a consequence, I will leave the meeting.

MOTION**COMMITTEE RECOMMENDATION**

Moved: Ms Shona Zulsdorf **Seconded:** Cr Denese Smythe

That Cr Kevin Trent be appointed as Presiding Member.

In Favour: Shona Zulsdorf, Cr Kevin Pyke, Cr Denese Smythe and Cr Kevin Trent

Against: Nil

CARRIED 4/0

At 3:09pm, Ms Shona Zulsdorf left the meeting and Cr Kevin Trent assumed the Chair.

File Number: **4.4175**

Author: **Vanessa Green, Council & Executive Support Officer**

Authoriser: **Chris Linnell, Chief Executive Officer**

Previously before Council: **24 June 2025 (170625)**

Disclosure of Interest: **Nil**

Appendices: **1. Applicant 1 - Confidential**
 2. Applicant 2 - Confidential
 3. Applicant 3 - Confidential

NATURE OF COUNCIL'S ROLE IN THE MATTER

Legislative

PURPOSE OF REPORT

This report presents applications to the Audit, Risk and Improvement Committee (ARIC) for the appointment of its independent external members, who will also be its Presiding Member and Deputy Presiding Member.

BACKGROUND

The ARIC has had external member representation since September 2021. Most recently, Council considered the ARIC's external member representation due to the Local Government Act reforms requiring audit, risk and improvement committees to have an independent Chair and Deputy Chair.

At its June 2025 Meeting Council resolved (in part) (170625):

"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. Directs the Chief Executive Officer to advertise for the external members of the Shire of York Audit, Risk and Improvement Committee, with the nominations to be presented to the Audit, Risk and Improvement Committee's September 2025 Ordinary Meeting, noting the anticipated appointment will be effective from the October 2025 Ordinary Local Government Election."***

COMMENTS AND DETAILS

In accordance with point 1e of Council's resolution, local public notice of the Expression of Interest (EOI) for the ARIC's external members was provided from Thursday 26 June 2025 and closed at 12.00pm on Friday 29 August 2025. Notification was provided via the Shire's website, social media, e-newsletter, noticeboards and the York & Districts Community Matters newspaper.

Applicants were requested to provide a recent CV and a cover letter detailing:

1. Their background, experience and qualifications relevant to the Terms of Reference, including as Presiding Member and/or Deputy Presiding Member of other audit, risk and improvement committees.
2. Their previous experience or involvement in local government, community organisations or committees relevant to the Terms of Reference, including as Presiding Member and/or Deputy Presiding Member.
3. Their motivation for joining the committee.
4. Their ability to commit to meeting attendance.

Applicants were also required to address the following selection 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.

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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 of York nor provide paid services to the Shire either directly or indirectly.

External members are appointed for a period of two (2) years, in line with the standard terms of office for Council. It is essential that applicants can commit to the term of office and attend the meetings (preferably in-person) during that period. Section 5.11(1)(d) of the *Local Government Act 1995* states that a committee member's membership continues until the next ordinary elections day, being Saturday 16 October 2027.

In addition to being members of the ARIC and as mentioned above, the Local Government Act Reform is introducing the need for an independent chair and independent deputy chair to be appointed to all audit, risk and improvement committees. Further information on those reforms is available on the Department of Local Government, Industry Regulation and Safety's website [Fact sheet: Reforms to governance and committees](#). Accordingly, the external members appointed to the ARIC will be expected to fulfill those roles.

At the close of applications, four (4) requests for the EOI documentation had been received and three (3) applications submitted.

Officers have reviewed the applications and provide the following comment.

TABLE 1.

APPLICANT	COMMENT
Applicant 1	Applicant has addressed each of the selection criteria and provided examples to demonstrate understanding and experience. Applicant has significant experience across State and Local Government, audit committees and private sector and not-for-profit Boards, including as Chair. Applicant has previous experience with other local government and the Shire of York's ARICs including as Chair and/or Deputy Chair.
Applicant 2	Applicant has addressed each of the selection criteria and provided examples to demonstrate understanding and experience. Applicant has significant experience across State and Local Government, audit committees and private sector Boards, including as Deputy Chair.
Applicant 3	Applicant has addressed each of the selection criteria. Applicant has Executive experience in the private sector (resources, energy and construction) and involvement in Boards and community organisations.

The ARIC may wish to close the meeting to the public in accordance with Section 5.23(2)(b) of the *Local Government Act 1995* to discuss the applications in detail.

The appointment is for up to two (2) external members for a term of two (2) years. In a process similar to Schedule 4.1A of the *Local Government Act 1995*, if an external member resigns, it is proposed that the position will be offered to the third applicant in the first instance, provided they are still interested and available. If not, a separate EOI process will be conducted.

OPTIONS

The ARIC has the following options:

- Option 1:** The ARIC could choose to recommend to Council that it endorses Applicant 1 and Applicant 2 as the independent external members to the ARIC effective from 18 October 2025, noting they will be the Presiding Member and Deputy Presiding

Member respectively and directs the Chief Executive Officer to notify Applicant 3 of the outcome.

Option 2: The ARIC could choose to recommend to Council that it endorses different applicants as the independent external members to the ARIC, identifying which applicants they are and directs the Chief Executive Officer to notify the applicants of the outcome.

Option 3: The ARIC could choose to recommend to Council that it rejects all applications and directs the Chief Executive Officer to notify all applicants of the outcome and run another EOI process.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER

Consultative

Executive Leadership Team

Public advertising from Thursday 26 June 2025 to Friday 29 August 2025

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

External members are paid a meeting fee in accordance with Section 5.100(2) of the *Local Government Act 1995*, Council resolutions 100324 and 170625, and the Salaries and Allowances Tribunal Determination. These fees are currently \$250 per meeting for the Presiding Member and \$172 per meeting for the Deputy Presiding Member. The Salaries and Allowances Tribunal Determination released on 4 April 2025, effective from 1 July 2025, provides the sitting fee for Independent Committee Members for Bands 1-4 local governments as being between \$0 to \$450 per meeting.

While the April 2025 Determination is silent on a separate and/or increased fee being paid for Independent Members fulfilling the role of Presiding Member it is noted that the Tribunal will determine rates with respect to this at a future date, to coincide with the commencement of the legislative reforms. The meeting fees will be reviewed again once the Salaries and Allowances Tribunal have released its Determination on that matter.

Legal and Statutory

Sections 5.10, 5.11 and 5.100 of the *Local Government Act 1995* are applicable and state:

“5.10. Committee members, appointment of

(1) *A committee is to have as its members —*

- (a) *persons appointed* by the local government to be members of the committee (other than those referred to in paragraph (b)); and*
- (b) *persons who are appointed to be members of the committee under subsection (4) or (5).*

** Absolute majority required.*

(2) *At any given time each council member is entitled to be a member of at least one committee referred to in section 5.9(2)(a) or (b) and if a council member nominates himself or herself*

to be a member of such a committee or committees, the local government is to include that council member in the persons appointed under subsection (1)(a) to at least one of those committees as the local government decides.

- (3) *Section 52 of the Interpretation Act 1984 applies to appointments of committee members other than those appointed under subsection (4) or (5) but any power exercised under section 52(1) of that Act can only be exercised on the decision of an absolute majority of the council.*
- (4) *If at a meeting of the council a local government is to make an appointment to a committee that has or could have a council member as a member and the mayor or president informs the local government of his or her wish to be a member of the committee, the local government is to appoint the mayor or president to be a member of the committee.*
- (5) *If at a meeting of the council a local government is to make an appointment to a committee that has or will have an employee as a member and the CEO informs the local government of his or her wish —*

- (a) *to be a member of the committee; or*
- (b) *that a representative of the CEO be a member of the committee,*

the local government is to appoint the CEO or the CEO's representative, as the case may be, to be a member of the committee."

"5.11. Committee membership, tenure of

- (1) *Where a person is appointed as a member of a committee under section 5.10(4) or (5), the person's membership of the committee continues until —*
 - (a) *the person no longer holds the office by virtue of which the person became a member, or is no longer the CEO, or the CEO's representative, as the case may be; or*
 - (b) *the person resigns from membership of the committee; or*
 - (c) *the committee is disbanded; or*
 - (d) *the next ordinary elections day,*

whichever happens first.

- (2) *Where a person is appointed as a member of a committee other than under section 5.10(4) or (5), the person's membership of the committee continues until —*
 - (a) *the term of the person's appointment as a committee member expires; or*
 - (b) *the local government removes the person from the office of committee member or the office of committee member otherwise becomes vacant; or*
 - (c) *the committee is disbanded; or*
 - (d) *the next ordinary elections day,*

whichever happens first.

5.100. Fees paid and expenses reimbursed to committee members

- (1) *In this section —*

committee member *means a person who is a committee member but who is neither a council member nor an employee;*

determined *means determined by the Salaries and Allowances Tribunal under the Salaries and Allowances Act 1975 section 7BAA.*

- (2) *A committee member who attends a meeting of the committee is entitled to be paid —*
 - (a) *the fee determined for attending a committee meeting; or*

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- (b) *if the local government has set a fee within the range determined for committee meeting attendance fees — that fee.*
- (3) *A committee member who attends a meeting of a prescribed type at the request of the council is entitled to be paid —*
 - (a) *the fee determined for attending a meeting of that type; or*
 - (b) *if the local government has set a fee within the range determined for meetings of that type — that fee.*
- (4) *Subsection (5) applies if a committee member incurs —*
 - (a) *an expense that is of a kind prescribed as being an expense to be reimbursed by all local governments; or*
 - (b) *an expense —*
 - (i) *that is of a kind prescribed as being an expense which may be approved by any local government for reimbursement by the local government; and*
 - (ii) *which has been approved by the local government for reimbursement.*
- (5) *The committee member must be reimbursed for the expense —*
 - (a) *if the extent of reimbursement for the expense has been determined — to that extent; or*
 - (b) *if the local government has set the extent to which the expense can be reimbursed and that extent is within the range determined for reimbursement — to that extent.*
- (6) *If an expense is of a kind that may be approved by a local government for reimbursement, the local government may approve reimbursement of the expense either generally or in a particular case but nothing in this subsection limits the application of subsection (5) if the local government has approved reimbursement of the expense in a particular case.*
- (7) *A local government cannot make any payment to, or reimburse an expense of, a person who is a committee member in that person's capacity as committee member unless the payment or reimbursement is in accordance with this section."*

Section 7.1A of the Local Government Act 1995 is also applicable and states:

"7.1A. Audit committee

- (1) *A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*
- (2) *The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

** Absolute majority required.*

- (3) *A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.*
- (4) *An employee is not to be a member of an audit committee."*

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 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*

Audit, Risk and Improvement Committee Meeting Minutes

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- (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.*

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."*

Risk Related

The level of risk is reduced due to the provision of independent transparency and oversight with the appointment of two (2) external members to the ARIC.

The ARIC and Council will need to be satisfied that the external members are suitably experienced, skilled and qualified in order to fulfill their roles.

Workforce

The time to administer the ARIC is managed within existing resources.

VOTING REQUIREMENTS**Absolute Majority: Yes****COMMITTEE RECOMMENDATION****Moved: Cr Denese Smythe****Seconded: Cr Kevin Pyke**

That, with regard to the Appointment of Independent External Members to the Audit, Risk and Improvement Committee, the Audit, Risk and Improvement Committee recommends to Council that it:

1. 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.
2. 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.
3. Directs the Chief Executive Officer to notify Applicant 3 of the outcome, noting if an external member resigns within the first twelve (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*.

In Favour: Cr Kevin Trent; Cr Kevin Pyke and Cr Denese Smythe

Against: Nil

CARRIED 3/0 BY ABSOLUTE MAJORITY

At 3:10pm, Ms Shona Zulsdorf returned to the meeting and assumed the Chair.

9.2 UPDATE ON THE FINDINGS IDENTIFIED DURING THE 2022/23 AND 2023/24 AUDITS

File Number:	4.0463, 4.4175
Author:	Alina Behan, Executive Manager Corporate & Community Services
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	26 March 2024 (100324) 24 September 2024 (100924) 25 March 2025 (070325) 10 June 2025 (170625)
Disclosure of Interest:	Nil
Appendices:	1. Audit Findings Report - 2022/23 Final Audit ↓ 2. Audit Findings Report - 2023/24 Final Audit ↓ 3. Audit Plan ↓ 4. Audit Findings Report - 2024/25 Interim Audit ↓

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 and 2023/24 Audits as well as the Interim Findings from the 2024/25 Audit to the Audit, Risk and Improvement Committee (ARIC) for consideration and, if satisfactory, recommendation to Council for noting and, where appropriate, acceptance.

BACKGROUND

The then Audit and Risk Committee (ARC) considered the Findings from the 2022/23 Audit at its June 2024 meeting, with Council considering the ARC's recommendations at its June 2025 Ordinary Meeting where it resolved (in part) (170625) to accept the residual risk on twelve (12) audit items:

"That, with regard to the Minutes and Recommendations of the Audit and Risk Committee Meeting held on 11 June 2024, Council:

- 1. *Receives the Unconfirmed Minutes of the Audit and Risk Committee (the Committee) Meeting held on 11 June 2024, as presented in Appendix 1, and by adopting the following recommendations of the Committee, Council:***
 - a. *Accepts the actions taken and residual risk for the following twelve (12) Findings:***
 - i. Lack of segregation of duties with purchasing***
 - ii. Untimely preparation of accounts payable reconciliations***
 - iii. Conflict of interest declarations not completed timely***
 - iv. Network user access and Altus user privileges***
 - v. Fortnightly payroll reconciliations***
 - vi. Management oversight of capital projects***
 - vii. Fair value of other infrastructure – frequency of valuations***
 - viii. Transfer between reserves***

- ix. Untimely approval of purchase orders*
- x. Leave balances excluded from provisions*
- xi. Untimely credit card termination/destruction*
- xii. Guidelines for general journals"*

Officers have continued to report through the ARC to Council on both the Findings from the 2022/23 and 2023/24 Audits, with Council last considering the ARC's recommendations at its June 2025 Ordinary Meeting where it resolved (170625):

"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. Directs the Chief Executive Officer to advertise for the external members of the Shire of York Audit, Risk and Improvement Committee, with the nominations to be presented to the Audit, Risk and Improvement Committee's September 2025 Ordinary Meeting, noting the anticipated appointment will be effective from the October 2025 Ordinary Local Government Election.***
 - f. Notes the progress made to date in relation to the Strategic Risk Register.***
 - g. Requests the Chief Executive Officer to present a Risk Management Update, including specific reporting on the Strategic Risk Register, to the Audit and Risk Committee at its September 2025 meeting.***
 - h. Receives the status update on progress towards the remaining ten (10) Findings of 2022/23 and eleven (11) new Findings from 2023/24 audit, as detailed in this report, noting those which are resolved or the intended timeframe for completion.***
 - i. Requests the Chief Executive Officer to provide an update on the Findings identified during the 2023/24 Audits and 2024/25 Interim Audit to the Audit and Risk Committee at its September 2025 meeting.***

In accordance with point *i.* of the above Resolution, this report provides a risk assessment of each Finding, 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 June 2024 Resolution, Officers now present the actions undertaken to treat the risks identified and request that ARIC and Council accept the residual risk.

Also, in accordance with point *i.* of the above Resolution, Officers present the Findings from the Interim Audit for the 2024/25 financial year for noting.

COMMENTS AND DETAILS

The Auditor's Findings Report is presented in Appendix 1 and Appendix 2 for the 2022/23 and 2023/24 Audits respectively. The Findings are rated by the Auditors as Significant, Moderate or Minor (defined below).

Audit, Risk and Improvement Committee Meeting Minutes

9 September 2025

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 3.

Officers are seeking recommendation from the ARIC to Council, to Accept the residual risk for the following seven (7) completed items of the twenty-two (22) from the 2022/23 Audit Findings:

1. Depreciation of assets
2. Audit readiness and quality of financial and supporting documentation
3. Untimely preparation and review of the property, plant and equipment reconciliation
4. Asset revaluations
5. Works in progress for capital projects
6. No asset addition forms
7. Assets with no depreciation

Officers are seeking recommendation from the ARIC to Council, to Accept the residual risk for the following four (4) completed items of the eleven (11) from the 2023/24 Audit Findings:

1. Lack of control on tracking usage of inventory
2. Inappropriate User Access in Synergy
3. Untimely review of the credit card policy
4. Former employee listed as authorised signatory in AMP Bank Confirmation

From both the 2022/23 and 2023/24 Audits the following Findings require treatment to bring the risk to an acceptable level:

1. Untimely preparation and review of bank reconciliations
2. Monitoring of grants income and expenses
3. Plant recovery cost base rate and indirect/overhead cost allocation rate
4. Unrecorded liabilities (complete but needs monitoring to ensure success)

Audit, Risk and Improvement Committee Meeting Minutes

9 September 2025

5. Old PPE Assets carried in the Fixed Asset Register

Findings identified as part of the Interim Audit conducted by contract auditors Nexia are presented in Appendix 4 along with the Management Comment. It is positive to note that there were only eight (8) findings, plus one (1) suggested business improvement opportunity, demonstrating the Shire's commitment to resolving audit issues over several years. Both two (2) Significant Findings have occurred in prior years and progress reported to the ARC regularly.

Bank reconciliations remained a Significant item at the Interim Audit. While reconciliations are now up to date to June 2025, the treatment plan for this Finding needs longer term assessment to determine its effectiveness. This will be tested by contract auditors, Nexia, at the October 2025 site visit and a determination made. The second Significant item, Untimely recording of depreciation, is now complete and the residual risk presented to ARIC for recommendation to Council.

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 eleven (11) of the Findings and notes no further 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

StrategicCouncil 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.*

Audit, Risk and Improvement Committee Meeting Minutes

9 September 2025

- (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 Kevin Trent

Seconded: Cr Denese Smythe

That, with regard to the Update on the Findings Identified During the 2022/23 and 2023/24 Audits, the Audit, Risk and Improvement Committee recommends to Council that it:

- 1. Accepts the actions taken and residual risk for the following eleven (11) Findings:**
 - a. Depreciation of assets**
 - b. Audit readiness and quality of financial and supporting documentation**
 - c. Untimely preparation and review of the property, plant and equipment reconciliation**
 - d. Asset revaluations**
 - e. Works in progress for capital projects**
 - f. No asset addition forms**
 - g. Assets with no depreciation**
 - h. Lack of control on tracking usage of inventory**
 - i. Inappropriate User Access in Synergy**

j.	Untimely review of the credit card policy
k.	Former employee listed as authorised signatory in AMP Bank Confirmation
2.	Requests the Chief Executive Officer to report back on progress against the remaining five (5) Findings:
a.	Untimely preparation and review of bank reconciliations
b.	Monitoring of grants income and expenses
c.	Plant recovery cost base rate and indirect/overhead cost allocation rate
d.	Unrecorded liabilities
e.	Old PPE Assets carried in the Fixed Asset Register
	to the Audit, Risk and Improvement Committee at its December 2025 meeting.
3.	Notes the Findings from the 2024/25 Interim Audit, as presented in Appendix 4.
<u>In Favour:</u>	Shona Zulsdorf, Cr Kevin Pyke, Cr Denese Smythe and Cr Kevin Trent
<u>Against:</u>	Nil
<i>CARRIED 4/0</i>	

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		✓		

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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.

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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

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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 preferable 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:
 - o add employees, view and edit employee details (including names, date of birth, contact details, super and tax details),
 - o edit employee entitlements and
 - o 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.

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

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AUDIT SNAPSHOT
04/09/2025

AUDITS PLAN

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	NEW Residual Consequence: Major Residual Likelihood: Possible Residual Risk Rating: High	Treat	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 Rebecca Palumbo: 2022/23 Bank Reconciliations updated with \$10,000 of outstanding transactions. Investigation needed to determine action in regard to these outstanding items. To be actioned by June 2025 by Finance Manager. 06/06/2025	100% 100 / 100

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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	NEW 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

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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 preferable 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 recommended 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	NEW 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	

Audit, Risk and Improvement Committee Meeting Minutes

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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	NEW 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. <i>03/09/2025</i> Rebecca Palumbo: Although not presented 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. <i>06/06/2025</i>	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	NEW 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. <i>06/06/2025</i> Vanessa Green: Identified need for review of all asset classes and asset management procedures including capture in asset registers <i>05/06/2024</i>	100% 100 / 100

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Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
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	NEW Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Treat	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 Rebecca Palumbo: Reviewed as part of the 2023/24 audit process and determined to no longer be a finding. To be reviewed each year when preparing budget. Workshop held this week 06/06/2025	50% 50 / 100 50% behind
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	NEW 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	NEW 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

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Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
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	NEW Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept 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	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.	100% 100 / 100

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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	NEW Residual Consequence: Major Residual Likelihood: Possible Residual Risk Rating: High	Treat	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 Rebecca Palumbo: Progress has been made in addressing this issue in previous years. Reconciliation's will likely be found as an item in 2024/25. Municipal & Trust reconciliations for the period July- December 2024 have been actioned with staff now clarifying unreconciled items. Staff are working on unreconciled items in the 2024/25 year before working on unreconciled items from prior years. 06/06/2025	100% 100 / 100 -

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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	Consequenc e: Moderate	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 in 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	NEW	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
				Likelihood: Possible			Risk Rating: High	Residual Consequence: Minor	Residual Likelihood: Unlikely		

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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	NEW 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	NEW Residual Consequence: Major Residual Likelihood: Unlikely Residual Risk Rating: High	Treat	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 Rebecca Palumbo: A one-time error in posting periods occurred due to staff changes at the end of the year. Implementing robust bank reconciliations will help to promptly identify and address any future errors. The error was corrected by journaling to the appropriate period as directed by auditors. Journalled to correct period at direction of auditors in December 2024 06/06/2025	100% 100 / 100

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9 September 2025

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	NEW 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. <i>06/06/2025</i> Vanessa Green: Council resolved to accept the residual risk <i>06/03/2025</i>	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 controls around 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	NEW 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. <i>24/02/2025</i>	100% 100 / 100

9 September 2025

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recomm...	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	NEW Residual Consequence: Moderate Residual Likelihood: Unlikely Residual Risk Rating: Moderate	Accept 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 -	

Audit, Risk and Improvement Committee Meeting Minutes

9 September 2025

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.	Inadequate	NEW Residual Consequence: Moderate Residual Likelihood: Likely Residual Risk Rating: High	Treat	Alina Behan: Review of asset register is being conducted but has not yet concluded. 03/09/2025 Rebecca Palumbo: A review of older assets with low carrying values will be conducted to remove any that are no longer in use or have fallen below material threshold. While asset addition and disposal processes are already in place, we acknowledge that some items disposed of before these processes began may require investigation and appropriate treatment. These assets will be removed from the register before the end-of-year asset reconciliation in June 2024 Assets no longer in use or immaterial were removed prior to interim audit in May 2025 06/06/2025	82% 82 / 100 18% behind

Audit, Risk and Improvement Committee Meeting Minutes

9 September 2025

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Adde...	Residual Risk R...	Trea...	Comment	Compl...
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	NEW 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 -
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 unauthorised payments.	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	NEW 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 -

Audit, Risk and Improvement Committee Meeting Minutes

9 September 2025

Goal	Audit R...	Prior Y...	Implication	Risk Assess...	Audit Recommenda...	Management C...	Rate Add...	Residual Risk R...	Trea...	Comment	Compl...
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	NEW 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

ATTACHMENT

SHIRE OF YORK

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. Untimely preparation and review of bank reconciliation	Yes	✓			✓
2. Untimely recording of depreciation in the general ledger and delays in preparation of PPE and Infrastructure general ledger reconciliations	No	✓			
3. Lack of documented evidence for approval of credit card purchases	No		✓		
4. Lack of documented evidence for approval of new creditors created in the Supplier (Creditor) Masterfile	No		✓		
5. Lack of sufficient access restrictions to the Supplier (Creditor) Masterfile	No		✓		
6. Insufficient evidence of approval for changes to the Supplier (Creditor) Masterfile	No		✓		
7. Lack of documented evidence for background check of Suppliers (creditors) created in the Supplier (Creditor) Masterfile	No			✓	
8. Lack of documented evidence for approval of pay run reports	No			✓	
9. Approval of Daily Banking Summary by a Senior Authorised Officer	No	<i>Business Improvement Opportunity</i>			

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM 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 2025

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. Untimely preparation and review of bank reconciliation

Finding

During the interim audit visit, we noted that the Municipal bank, Reserve bank and Trust bank reconciliations were not prepared, reviewed and approved on a monthly basis. The bank reconciliations requested were not available to the auditors during the interim audit visit and were only provided subsequent to the interim audit visit. It was also noted that the bank reconciliations are prepared for all the bank accounts as a whole rather than on an individual bank account basis.

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.

This finding was first reported in 2021.

Rating: Significant (2024: 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 omissions going undetected resulting in misstatements within the Shire's financial statements.

Recommendation

We acknowledge that management has taken measures to improve the process by hiring a separate employee for the bank reconciliation preparation. We recommend that management should ensure monthly bank reconciliations are prepared in a timely manner and are subject to a timely independent review after completion. This process should be formally documented with evidence of both preparation and review to strengthen financial oversight, enhance the accuracy of financial records, and reduce the risk of undetected errors, omissions, or fraudulent transactions.

Management Comment

The Shire of York acknowledges that monthly bank reconciliations have not been completed consistently over several years. Resourcing issues, staff turnover and the maturity of new staff has impacted the resolution of this issue.

Additional resourcing has been directed towards resolving the outstanding issues and while bank reconciliations are not fully up to date, significant progress has been made towards resolving historical and current unreconciled items. As at 27 June, reconciliations have been completed up to April 2025 and actions are progressing on the remaining items. The intent is that all treatments will conclude for the 2024/25 financial year and a new process will be implemented early in the 25/26 financial year. Investigations into appropriate software to assist with bank reconciliations are currently underway. A documented procedure will be drafted to ensure future consistency and accuracy.

Responsible Person: Manager Finance
Completion Date: 31 July 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****2. Untimely recording of depreciation in the general ledger and delays in preparation of PPE and Infrastructure general ledger reconciliations****Finding**

During the interim audit visit, we noted that depreciation related to PPE was not recorded timely in the general ledger for the period ended 31 March 2025. It was also noted that there were delays in preparing the PPE and Infrastructure general ledger reconciliations.

Rating: Significant**Implication**

Untimely recording of depreciation and delays in preparing PPE and Infrastructure general ledger reconciliations can lead to significant accounting and governance issues. These include misstated financial statements due to overstated asset values and understated expenses and non-compliance with accounting standards.

From a governance perspective, such delays signal weak internal controls, increase the risk of fraud or asset misappropriation, and undermine the transparency and accountability of the Shire.

Recommendation

Management should implement a structured asset management process that includes timely depreciation recording in the general ledger, preparation of PPE and Infrastructure general ledger reconciliations (at least monthly) and clear assignment of responsibilities with documented timelines.

Management Comment

A lack of maturity in the finance team resulted in the under application and reporting of depreciation as part of the monthly financial reporting process. This understanding has now been corrected and a documented procedure has been developed.

Responsible Person: Manager Finance
Completion Date: 30 June 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****3. Lack of documented evidence of approval of credit card purchases****Finding**

During the interim audit visit, we noted that in 1 out of the 3 samples tested for credit card purchases had no documented evidence of the purchase request form being authorised by the Chief Executive Officer (CEO) as required by the established approval procedures.

Rating: Moderate**Implication**

There is an increased risk of material misstatements due to erroneous or fraudulent payments if the Shire's credit card policy and approval procedures are not adhered to.

Recommendation

Management should enforce strict adherence to its credit card usage policies by ensuring that all purchase requests are formally authorised by the designated approving officer before purchases are made. A control mechanism should be implemented to verify that all required approvals are documented and retained as part of the transaction records.

Management Comment

The sample documentation pertains to a purchase in the first quarter of 2024/25. During this period creditors staff had less than six months experience and did not receive sufficient training in internal controls. Training and mentoring have been provided to enhance staff knowledge.

Responsible Person: Manager Finance
Completion Date: 30 June 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****4. Lack of documented evidence for approval of new creditors created in the Supplier (Creditor) Masterfile****Finding**

During the interim audit visit, we noted that 5 out of the 17 samples tested for new creditors created did not contain evidence of signature or authorisation by the Senior Finance Officer on the new creditor request forms as required by the established approval process.

Rating: Moderate**Implication**

The absence of Senior Finance Officer authorisation on new creditor request forms indicates non-compliance with established supplier onboarding controls. There is an increased risk of material misstatement due to fraud or error through duplicate or fraudulent vendors being added to the system and unauthorized transactions.

Recommendation

Management should enforce the requirement for Senior Finance Officer authorisation on all new creditor request forms before creating new creditors in the Supplier Masterfile.

Management Comment

There is an inconsistency in the use of templates, and a lack of clear instructions. Inexperienced staff were not trained in the required processes, resulting in noncompliance. Action is necessary to implement consistent templates and develop a documented process.

Responsible Person: Manager Finance
Completion Date: 31 December 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****5. Lack of sufficient access restrictions in the Supplier (Creditor) Masterfile****Finding**

During the interim audit visit, we noted that 3 out of 11 samples tested for changes made to the Supplier Masterfile were modified by individuals other than a designated Finance Officer.

Rating: Moderate**Implication**

Allowing individuals other than the authorised Finance Officer to make changes to the Supplier Masterfile compromises the effectiveness of internal controls over supplier data management. This increases the risk of unauthorised, inaccurate, or fraudulent modifications, which can lead to payment errors, potential financial loss, and difficulties in tracing accountability.

Recommendation

Management should enforce the process that only a designated Finance Officer is authorised to make changes to the Supplier Masterfile. Access controls should be reviewed and restricted accordingly within the financial system to prevent unauthorised modifications.

Management Comment

This is a system issue which will be common to many local governments.

The Synergysoft names and address register links to a number of other modules within the system. A customer must request in writing a change to their name and address details, and this is then entered into the names and address register. A prompt appears asking whether this change is required to all modules, and the inputting officer can select which modules that the change is affected in. This includes the Supplier Masterfile if the customer has a reference there.

With the current process, changes can still only be made to ABN numbers and payment details by the finance officer so there is limited fraud risk. The only risk of fraudulent payments would be via payments made by cheque. Only a handful of these are issued per year and require two party sign off.

Staff could be requested to uncheck the option to update the Supplier Masterfile, and the written request could then be sent on to the creditors officer for a secondary process. The double handling is undesirable and could result in the update not being made in this module. There is a reputational risk involved in this as the customer expects that all aspects of their dealings with the Shire are updated with their single request.

We are unable to give a clear management response for this item as this issue needs further investigation and discussion with other local governments before a plan can be put in place.

Responsible Person: EMCCS
Completion Date: 31 October 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****6. Insufficient evidence of approval for changes to the Supplier (Creditor) Masterfile****Finding**

During the interim audit visit, we noted that for 10 out of 11 samples tested for changes made to existing supplier records, there was no evidence of approval for such change by a senior officer.

Rating: Moderate**Implication**

Given that individuals other than a senior officer having access to change the details of Supplier Masterfile, absence of an approval process for such changes creates an increased risk of material misstatement due to fraud or error.

Recommendation

Management should enforce an approval process by ensuring that all changes to existing supplier records receive prior authorisation from a designated authorised senior officer. Formal approval should be documented and retained as part of the transaction records.

Management Comment

See Point 5 for comment.

Responsible Person:

EMCCS

Completion Date:

31 October 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****7. Lack of documented evidence for background check of Suppliers (creditors) created in the Supplier (Creditor) Masterfile****Finding**

During the interim audit visit, we noted that 1 out of 17 samples tested for new creditors created did not contain complete creditor details in the new creditor request form and there was no evidence that Australian Business Number (ABN) verification was performed prior to adding the supplier to the system as required by procurement policy.

Rating: Minor**Implication**

Incomplete creditor details and the absence of an ABN verification increase the risk of inaccurate or fraudulent vendor records being created which will lead to material misstatements in the financial records.

Recommendation

Management should ensure all new creditor request forms are fully completed and ABN check is completed before setting up new creditors in the Supplier Masterfile.

Management Comment

There is an inconsistency in the use of templates, and a lack of clear instructions. Inexperienced staff were not trained in the required processes, leading to a failure of internal controls. Staff are now trained in the required process.

Responsible Person: Manager Finance

Completion Date: 30 June 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****8. Lack of documented evidence for approval for pay run reports****Finding**

During the interim audit visit, we noted that for 1 out of 5 samples tested for existing employees' pay runs, the pay run report was not authorised by the Executive Manager of Corporate and Community Services (EMCCS) as required by the established approval process.

Rating: Minor**Implication**

This increases the risk of material misstatement due to fraud or error through unauthorised or erroneous payments.

Recommendation

Management should enforce the requirement for the EMCCS to review and authorise all pay run reports prior to processing. This approval should be formally documented and retained as part of the payroll records.

Management Comment

The report provided is a draft report and is a working document reviewed jointly by the payroll officer and another senior finance officer to identify errors before running the control reports. Several iterations of this report can occur each payroll. There are fifteen (15) payroll reports in total, while often reviewed and signed by the EMCCS only seven (7) form part of the control process. This finding has highlighted the need to formally document this process.

Responsible Person: Finance Manager
Completion Date: 31 December 2025

ATTACHMENT**SHIRE OF YORK****PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE INTERIM AUDIT****9. Approval of Daily Banking Summary by a Senior Authorised Officer****Finding**

During interim audit visit, we noted that the Daily Banking Summary and Receipt Reconciliation is not reviewed and approved by a Senior Authorised Officer. The Shire has no policy or procedure currently which requires such approval.

Rating: Business Improvement Opportunity**Implication**

This increases the risk of material misstatement due to fraud or error through unauthorised or erroneous transactions.

Recommendation

We recommend that a formal review process is implemented whereby the Daily Banking Summary and Receipt Reconciliation is reviewed and approved by a Senior Authorised Officer (preferably from Finance Department) to strengthen internal controls and enhance accuracy and accountability in cash handling and recording.

Management Comment

Agreed. A process will be implemented for this.

Responsible Person: Finance Manger
Completion Date: 31 December 2025

9.3 RISK MANAGEMENT UPDATE AS AT SEPTEMBER 2025

File Number:	4.8787
Author:	Anneke Birleson, Manager Governance & People
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	11 March 2025 (070325) 10 June 2025 (170625)
Disclosure of Interest:	Nil
Appendices:	1. Risk Dashboard ↓ 2. Risk Snapshot - Summary - Confidential 3. Risk Snapshot - Detailed - 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.

The ARIC approved the use of the following tools generated from Government Frameworks' Strategic Planning and Reporting software, Cascade:

1. Strategic Risk Register Dashboard
2. Strategic Risk Register Snapshot
3. Strategic Risk Register Snapshot (Detailed)

The Dashboard provides a visual overview of progress against each of the eight (8) Strategic Risks as well as an indication of how the risks are spread across the organisation.

The Snapshots provide more detail, including risk assessments and with Officer comments in relation to progress of each Risk Control and Action.

The Snapshots and the Dashboard are live tools within Cascade and Officers can drill down on specific items using the charts and tables.

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 Chief Executive Officer to report on progress against the Strategic Risks at its December 2025 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 Chief Executive Officer to present the final reporting tools for approval and report on progress against the Strategic Risks at its December 2025 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 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.”*

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: Cr Kevin Trent

That, with regard to the Risk Management Update as at September 2025, 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 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 December 2025 meeting.**

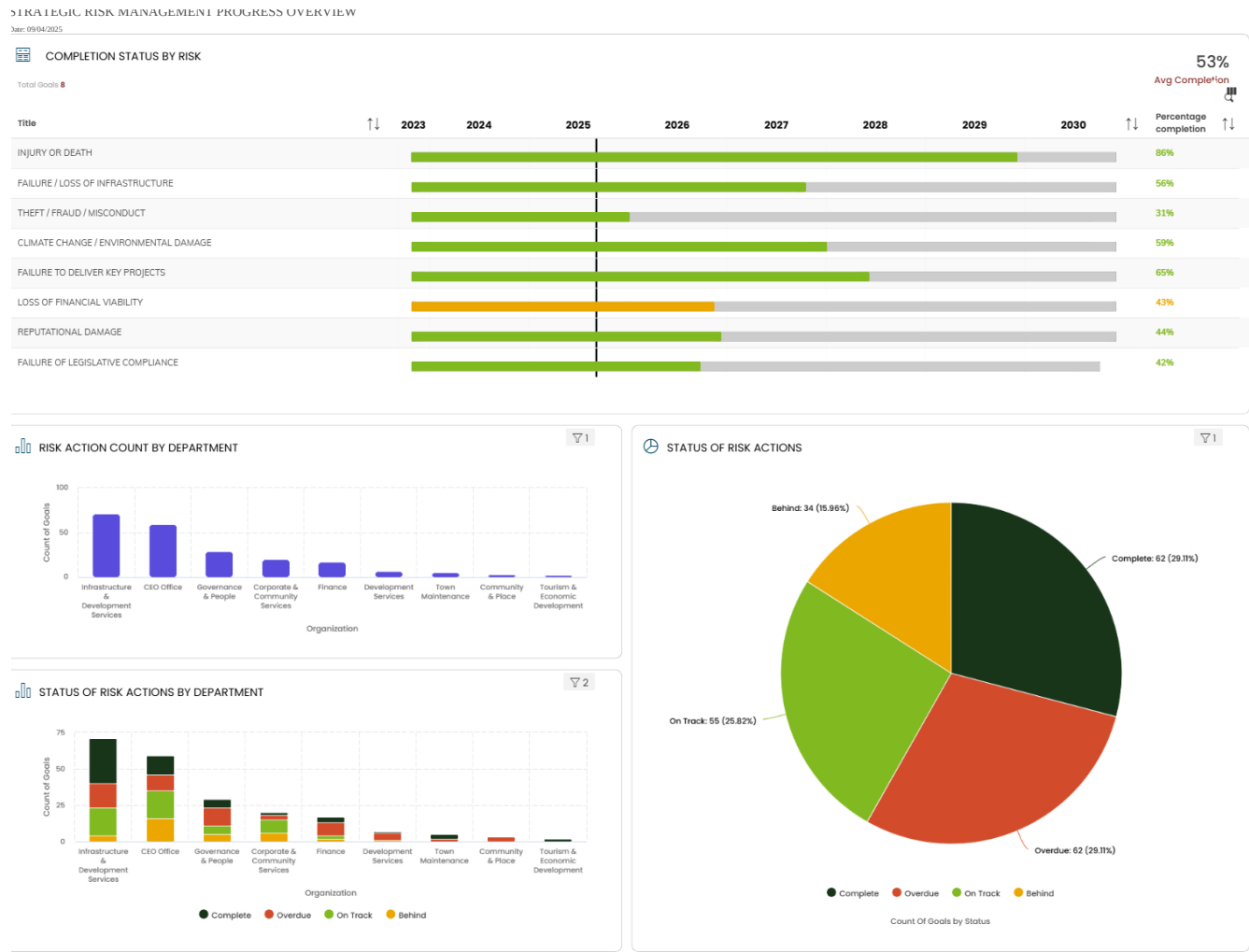
In Favour: Shona Zulsdorf, Cr Kevin Pyke, Cr Denese Smythe and Cr Kevin Trent

Against: Nil

CARRIED 4/0

Audit, Risk and Improvement Committee Meeting Minutes

9 September 2025



10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS FROM MEMBERS WITHOUT NOTICE

<i>Question from Shona Zulsdorf</i>	<i>Can the operational risks that are are rated as high be reported seperately for the appropriate level of scrutiny?</i>
<i>Response from Chief Executive Officer</i>	<i>An option prior to the December 2025 Audit, Risk and Improvement Committee Meeting, is to workshop the risks with the Committee, focusing on the risk management. Within this discussion, the level of risk rating for more detailed reporting can be identified.</i>

The Chief Executive Officer recognised the commitment of the Administration staff and the guidance of the Audit, Risk and Improvement Committee towards the improvements in addressing the Audit Findings, adding that the commitment and integrity shown by staff ensures the Committee can have confidence in the Shire's operations.

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 3.35pm.

SY116-09/25 REPORT ON COUNCILLOR ATTENDANCE AT WALGA'S 2025 TRANSPORT AND ROADS FORUM

File Number:	4.7712
Author:	Vanessa Green, Council & Executive Support Officer
Authoriser:	Chris Linnell, Chief Executive Officer
Previously before Council:	Not applicable
Disclosure of Interest:	Nil
Appendices:	1. Cr Trent's Report ↓

NATURE OF COUNCIL'S ROLE IN THE MATTER

Executive

PURPOSE OF REPORT

This item presents the Shire President's report on attendance at WALGA's Transport and Roads Forum (the Forum) on Thursday 14 August 2025.

BACKGROUND

The Forum was held at Fraser's State Reception Centre, Kings Park and hosted by WALGA. The Forum included addresses from:

- Hon Rita Saffioti MLA, Deputy Premier, Treasurer, Minister for Transport; Sport and Recreation
- Peter Woronzow, Director General, WA Department of Transport
- Michael Caltabiano, Chief Executive Officer, National Transport Research Organisation
- Paul Durdin, Technical Director, Executive Director, Abley

COMMENTS AND DETAILS

In accordance with Policy E2 – Councillors: Training and Continual Professional Development, within thirty (30) days of attending a professional development event of more than one (1) day duration, Councillors must submit an individual or combined report for inclusion on the next Council agenda.

Although the Forum was only held on one (1) day, the report received from Cr Kevin Trent is presented in Appendix 1.

Cr Kevin Trent may wish to make further comment at the Meeting.

OPTIONS

Council has the following options:

Option 1: Council could choose to note the report provided by Cr Kevin Trent.

Option 2: Council could choose to reject the report provided by Cr Kevin Trent.

Option 1 is the recommended option.

IMPLICATIONS TO CONSIDER**Consultative**

Cr Kevin Trent

StrategicCouncil 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 and Candidates
- E2 Councillors - Training and Continuing Professional Development
- E3 Councillors - Travel and Accommodation

Financial

The 2025/26 budget includes an allocation for Councillor training and professional development at GL: 041102. Costs to attend the Forum were attributed to this GL.

Legal and Statutory

Nil

Risk Related

Nil

Workforce

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

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to Report on Councillor Attendance at WALGA's 2025 Transport and Roads Forum, Council:

- 1. Notes the report provided by Cr Kevin Trent, as presented in Appendix 1, on attendance at WALGA's 2025 Transport and Roads Forum on Thursday 14 August 2025 in accordance with Policy E2 – Councillors - Training and Continuing Professional Development.**

Report to The Shire Council on the WALGA Transport and Roads Forum

On Thursday 14 August 2025 I attended the WALGA Forum “From Vision to Action” held in the Fraser’s State Reception Centre in Kings Park.

The topics covered are shown in the program listed below:-



From Vision to Action	
PROGRAM	
8:00am	Registrations open
8:30am	Introduction Nick Sloan, WALGA CEO
8:35am	Welcome to Country Joe Collard, Whadjuk Noongar
8:45am	President's Welcome WALGA President, Cr Karen Chappel AM JP
8:55am	Opening Session Hon Jessica Stojkovski, Minister for Child Protection; Prevention of Family and Domestic Violence; Minister Assisting the Minister for Transport; Peel.
9:25am	Keynote Address Peter Woronzow, Director General, Department of Transport and Major Infrastructure
9:55am	Technology and Data Insights in Local Governments Transport Decision-Making Michael Caltabiano, Chief Executive Officer, National Transport Research Organisation (NTRO)
10:30am	Morning tea
10:55am	Safer Local Roads: Turning Tools into Action for Local Government Paul Durdin, Technical Director, Executive Director, Abley
11:30am	Current and Future Funding Melony Czajor, Assistant Secretary, Targeted Infrastructure Programs, Road and Vehicle Safety Division Department of Infrastructure, Transport, Regional Development, Communications, Sport and the Arts Maurice Cammack, Director, Portfolio Investment Planning, Transport Investment Strategy Office Dr Christopher Berry, Roads Consultant, WA Local Government Grants Commission Ian Duncan, Executive Manager, Infrastructure, WALGA
12:20pm	Lunch

In the afternoon I attended session 1 on Road Safety and Session 2 on Sustainability. Our Executive Manager Infrastructure & Development Services attended the concurrent Session1 Active Transport and Session 2 Asset management

13:20pm Concurrent Sessions

Session 1 Road Safety
Facilitator: Beki Bampton, Project Officer Road Safety, WALGA
Location: Upstairs - State Reception Centre

WALGA's RoadWise – Road Safety Support for Local Governments
 Terri-Anne Pettet, Manager Road Safety, WALGA

Main Roads Policy Updates
 Craig Wooldridge, Director Congestion and Movement within the
 Network Operations Directorate, Main Roads WA

Innovations in Road Safety Using Connected Vehicle Data
 Ian Thompson, Principal Advisor Urban Road Safety Program,
 Main Roads WA

Safer Speeds Trial in the Shire of Augusta Margaret River
 David Nicholson, Manager, Asset Services, Shire of Augusta
 Margaret River

Q&A

Session 2 Sustainability
Facilitator: Ian Duncan, Executive Manager Infrastructure, WALGA
Location: Downstairs - Function Centre

CircleZero: Transport Portfolio Sustainability Knowledge Hub
 Susie Page, Manager Sustainability Policy and Strategy,
 Transport Sustainability and Strategic Projects,
 Department of Transport and Major Infrastructure (DTMI)

**Local Government Transport and Roads Research and Innovation
 Program (LG TRRIP)**
 Mark Bondietti, Policy Manager Transport and Roads, WALGA

**Towards More Sustainable Practices for Local Government Road
 Resurfacing Projects**
 Trevor Distin, Group Marketing Consultant, COLAS Australia Group

**Performance of Recycled Concrete in Pavements at the
 City of Gosnells**
 Martyn Glover, Director Infrastructure, City of Gosnells

Q&A

14:40pm Afternoon tea

15:10pm Concurrent Sessions

Session 1 Active Transport
Facilitator: Max Busheff, Senior Policy Advisor Road Safety & Infrastructure, WALGA
Location: Upstairs - State Reception Centre

Improving Equity and Access for All.
The State Government Active Transport Update
 Michelle Prior, Director Active Transport, Urban Mobility,
 Department of Transport

TREK2School Active Transport Study: Insights and Implications for Local Government
 Anna Gannett, Sustainability Consultant, Cundall and Lead Researcher,
 TREK2School Study

Active Transport Through the Lens of Local Government
 Sonja Stemler, Active Transport Project Manager, Engineering Services,
 City of Stirling

Challenges and Opportunities for Active Transport in WA
 Negar Nili, Policy Officer Transport and Roads, WALGA

Q&A

Session 2 Asset Management
Facilitator: Mark Bondietti, Policy Manager, Transport & Roads, WALGA
Location: Downstairs - Function Centre

Visual Road Condition Surveys
 Josh Kirk, Director and Principal Civil Engineer, Greenfield

An Introduction to New Guidance on Understanding and Selecting Road Data Collection Technologies
 Doug Bartlett, Principal Engineer, NTRO

Road Condition Assessment Manual Update
 David Gangell, Managing Director & Civil Engineer,
 Civil Sciences and Engineering

Asset Management - Local Government Perspective
 Mashallah Love, Strategic Asset Management Coordinator,
 City of Swan

Q&A

16:30pm Closing remarks and Sundowner
Location: Upstairs - State Reception Centre

The Welcome to Country delivered by Joe Collard was most informative dissertation on Aboriginal customs and culture.

During WALGA President's Welcome, Karen Chappell AM JP stressed the importance Local Governments play in maintaining the majority of the road network in the State, advising that all freight and passenger traffic starts and ends on a local road. Main Roads are working on widening the edges of the roads under their control to improve safety but this requires the motorists to stay in their lane.

Many local roads were built in the 1950s and weren't built to carry the loads that the B-Doubles expect them to carry. In most cases this is due to insufficient Sub base being laid when the road was first built. Asset management is critical to ensure that the products produced in the rural areas are safely transported to their destination.

The Hon Jessica Stojkovski, the Minister assisting the Minister for Transport advised that the 2025-26 State Budget contained funds for Rural Local Roads, as well as funds to assist persons to access a flat fee ride on the busses in the Metropolitan area and reduce the incidence of vehicle crashes.

The next speaker was the Director General of the Department of Transport and Major Infrastructure, Peter Woronzow, who advised that the Department was investigating returning some of the rail network to Government control, with the view to reducing the volume of heavy vehicles on the road network and hence the damage to the roads. He also mentioned work being done on ANZAC Highway, the road from Leonora to Alice [Springs, creating an alternate route for vehicles crossing Australia. He stressed the need to improve road safety, saying that 122 deaths on all roads was an important driver to paying attention to improving the road network and eliminate many factors causing crashes.

Peter also spoke of the Aboriginal Employment Program aiming to create jobs for Aboriginals.

The Director also mentioned the plans to move the Freight Terminal from Fremantle to Kwinana.

Michael Caitzbiano, CEO of National Transport Research Organisation (NTRO) spoke on the advances being made in collecting data on road conditions even to assessing the quality of the sub base and rutting and surface cracking being carried out from a vehicle travelling at 80 kmph. While smaller less sophisticated vehicles were available to determine the quality of a gravel road, it was going to show that the old concept of resealing a road after 7 years and reconstructing the road after 20 years may not be how the life of a road was to be determined, the life may be increased if the sub base is found to be strong enough not to have to reconstruct for a longer period. With one pass cameras can determine if a tree or other feature on the side of the road should be removed to increase road safety.

Assessing Local Government roads only costs \$40 - \$60 per lane kilometre to assess a local road and is a great tool to improve road management assessments. This process has been used by the Shire of York.

After morning tea Paul Durbin spoke on the vision of having zero fatalities by 2050 however with the incidence of serious crashes resulting in death it is not likely to be achieved. He stressed that the many low traffic volume local roads do not justify being built to the standards that reduce the opportunity for death and serious crashes to occur.

As part of the process of dealing with Black Spots time should be spent identifying situations where a crash could occur and take steps to rectify that potential black spot. While the Engineer has many tools to rectify a black spot it is important that the Community also see that there is a problem and the solution is acceptable.

These tools include speed zoning, creating culs de sacs, LATMs requiring drivers to rise up over a hump or chicanes to cause the driver to slow to pass through the traffic management device.

The session before lunch took the form of an expert panel who looked at Current and Future Funding. While road safety is important it is difficult to expect funding to build roads with all the features that can be deployed to create a safe road.

Following lunch Maurice Cammack from Main Roads spoke about the distribution of funds from the State Government to Local Government via the Regional Road Groups and the importance of having correct information on the state of the road network. Funding is granted requiring one third coming from the Local Government and two thirds from the State Government.

Direct grants are allocated based on the Asset Preservation Model and Local Governments are required to carry out Annual Level 1 bridge inspections in order that a case can be prepared to obtain funds for the replacement of the bridge.

The challenge is getting the maximum value from the dollars received.

Dr Chris Berry spoke on the method of distribution, 11% based on population, 15% based on road lengths with the objective of maintaining the assets. Federal Assistance Grants (FAGS) again are based on asset preservation.

Session 2 post lunch concerned the decarbonisation of the transport industry.

Susie Page spoke on the ability of heavy vehicles being able to run on batteries drawing power from the South West Intergrated System.

Mark Bondietti briefed the audience on the Local Government Transport and Roads Research and innovation program calling for Councils to provide information on projects which can be shared with other Councils that assist with sustainability such as using crushed rock and spray seals and crushed recycled concrete from demolished buildings or reclaimed asphalt, in the metropolitan area where such material is available.

Trevor Distin from COLAS who supply spray seals for roads discussed the availability of crumbed rubber additives to spray seals to achieve a more sustainable material to produce a longer lasting road surface. He warned that adding materials to asphalt can reduce the products serviceability.

Martin Glover then spoke on the trials undertaken by the City of Gosnells on constructing roads with crushed recycled concrete. Relying on this does require a supply of material sufficient to complete the job.

Care should be taken to determine whether the finished road is to be a flexible pavement or a rigid pavement road. The Design standards need to be checked as well.

The last session before the close of the Forum was on Asset Management.

Josh Kirk spoke on the resources available to enable the Shire to capture data on the road and then determine which require attention. He advised that the scope of the survey will determine what resources will be required whether a visual survey is acceptable or if a sophisticated machine would be more beneficial. RACAS is one such device. This will enable various conditions to be assessed and graded. Data recorded includes road structure, surface, drainage, quality of the seal and subgrade strength. From this the life of the asset can be determined and forward works programmed.

Doug Bartlett, the Principal Professional with NTRO introduced the thought that with the improved technology available today improved asset management and regular collections of data on a road will enable a clearer picture to be gained of the life of the asset.

David Gangell discussed the updating of the Road Condition Assessment Manual acknowledging conditions vary across the State. Version 2 of the manual is being worked on to make it more readable and thus a valuable tool to ensure a wider field of conditions are captured.

Mashallah Love from the Shire of Swan concluded the session with her perspective on asset management from the position of an officer in a local government, covering all the assets requiring attention not only roads but including buildings parks footpaths and verges of roads and then developing budgets to maintain these.

Over all attending the Forum was a beneficial exercise and it gave me a deeper insight into what is required to preserve and maintain our assets, especially roads and the tools available to record these assets.

Cr Trent

SY117-09/25 FINANCIAL REPORT - JULY 2025

File Number:	4.7714
Author:	Denise Gobbart, Finance Management Support Susan Krouzecky, Finance Officer - Creditors
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Monthly Financial Statement - July 2025 ↓ 2. List of Creditor Payments ↓ 3. Business Card Summary ↓ 4. Purchase Card Transactions ↓

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 31 July 2025 and includes the following:

1. Monthly Statements
2. List of Creditor Payments
3. Business Card Summary
4. List of Purchasing Card Transactions

The following information provides balances for key financial areas for the Shire of York's financial position as at 31 July 2025. The opening figures for this month's report have been updated to reflect the annual financial report.

To finalise the financial position to 30 June 2025, there is still work required on long service and annual leave entitlements, reconciling stock and the asset register. Most other annual accrual adjustments have been finalised.

List of Payments for July 2025

A list of accounts paid from the Municipal Fund and Trust Fund under the Chief Executive Officer's delegated authority for the month of July 2025 is presented to Council for noting.

Outstanding Rates and Services

The total outstanding rates balance as at 31 July 2025 was \$2,065,245 compared to \$1,807,671 as at 31 July 2024. Total outstanding rates are trending 17% higher than last year with delayed collection activity for two (2) years having a significant effect. Collection activity commenced late 2024/25 has already seen an increase in payments.

TABLE 1.

CURRENT YEAR	PROPERTIES	31/07/2025	%		PROPERTIES	31/07/2024	%
3 years and over	89	\$859,631	42%		81	\$731,136	40%
2 years and over	108	\$239,425	12%		104	\$204,030	11%
1 year and over	180	\$371,161	18%		165	\$315,920	17%
Total Aged		\$1,470,217	71%*			\$1,251,086	69%*
Current Rates	966	\$595,028	29%		909	\$556,585	31%
Total Rates Outstanding		\$2,065,245	100%			\$1,807,671	100%

An appropriately qualified and experienced debt collection contractor has been employed to assist in resolving both younger and older 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

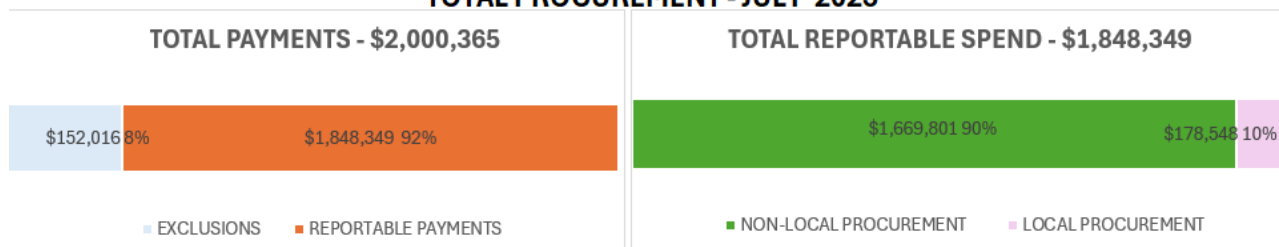
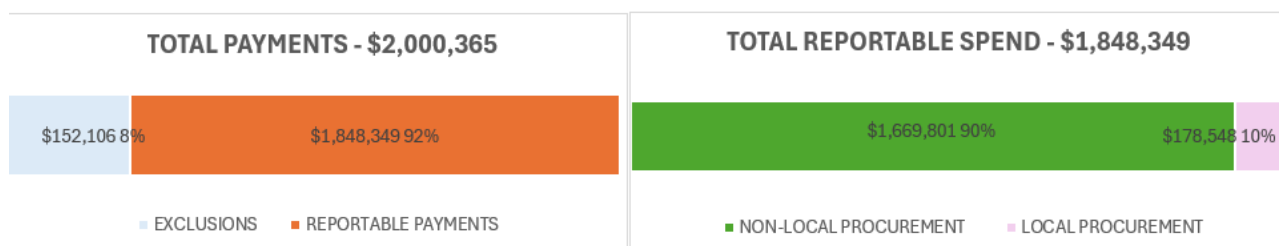
The figure for total outstanding sundry debtors as at 31 July 2025 was \$132,462 compared to \$685,691 as at 31 July 2024. Sundry debtors aged debts are mostly made up of three (3) debtors who are being followed up for payment. Funds of \$60,500 were received in August which settles one of those major balances. Aged debts are made up of a number of small debts with no single-issue dominating.

TABLE 2.

CURRENT YEAR	31/07/2025	%		31/07/2024	%
90 days and over	\$14,884	11%		\$15,251	2%
60 days and over	\$60,500	43%		\$6,195	1%
30 days and over	\$0.00	0%		\$165,397	24%
Current	\$64,505	46%		\$500,897	73%
Total Debtors Outstanding	\$139,889	100%		\$687,740	100%
Credits	-\$7,427			-\$2,049	
Total Including Credits	\$132,462			\$685,691	

Local Procurement

To support the local economy, Council commits to spending locally where possible and reasonably practicable. For the month of July 2025, Officers report the following in relation to local procurement, noting that 10% of payments were made to local businesses by the end of July with the year-to-date (YTD) figure currently standing at 10%. This percentage is lower than earlier in the year due to the payment of major roads contracts to non-local suppliers.

TOTAL PROCUREMENT - JULY 2025**TOTAL PROCUREMENT - YEAR TO DATE 2025/26**

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

StrategicCouncil 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 estimate only and are subject to adjustments prior to 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

RECOMMENDATION

That, with regards to the Financial Report - July 2025, Council:

1. Receives the Monthly Financial Report and the list of payments drawn from the Municipal and Trust accounts for the period ending 31 July 2025 as summarised below:

July 2025

MUNICIPAL FUND	AMOUNT (\$)
Electronic Payments	1,475,104
Cheque Payments	7,145
Direct Debits	91,592
Sub total	1,573,841
Payroll Net Salaries	345,310
Total - Municipal	1,919,151
 TRUST FUND	
Electronic Funds Payments	4,137
Cheque Payments	0
Direct Debits Licensing	112,504
Total - Trust	116,641
 TOTAL DISBURSEMENTS	2,035,792

SHIRE OF YORK
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 July 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF YORK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 JULY 2025

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	0	0	0	0.00%	
Grants, subsidies and contributions	1,505,372	255,525	248,833	(6,692)	(2.62%)	
Fees and charges	2,154,233	179,501	23,008	(156,493)	(87.18%)	▼
Interest revenue	284,000	23,664	18,581	(5,083)	(21.48%)	
Other revenue	179,800	14,982	47,546	32,564	217.35%	▲
Profit on asset disposals	102,748	0	0	0	0.00%	
	13,170,304	473,672	337,968	(135,704)	(28.65%)	
Expenditure from operating activities						
Employee costs	(6,859,454)	(571,556)	(374,390)	197,166	34.50%	▲
Materials and contracts	(4,792,706)	(399,291)	(247,570)	151,721	38.00%	▲
Utility charges	(560,711)	(46,707)	(21,143)	25,564	54.73%	▲
Depreciation	(6,812,097)	(567,668)	0	567,668	100.00%	▲
Finance costs	(40,709)	(3,392)	1,775	5,167	152.33%	
Insurance	(295,817)	(24,633)	(1,291)	23,342	94.76%	▲
Other expenditure	(474,695)	(39,539)	(13,272)	26,267	66.43%	▲
Loss on asset disposals	(28,802)	0	0	0	0.00%	
	(19,864,991)	(1,652,786)	(655,891)	996,895	60.32%	
Non cash amounts excluded from operating activities	2(c) 6,738,151	567,668	0	(567,668)	(100.00%)	▼
Amount attributable to operating activities	43,464	(611,446)	(317,923)	293,523	48.00%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,181,238	0	0	0	0.00%	
Proceeds from disposal of assets	436,000	0	0	0	0.00%	
	2,617,238	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,142,130)	0	0	0	0.00%	
Acquisition of infrastructure	(2,857,348)	(21,251)	(17,082)	4,169	19.62%	
	(4,999,478)	(21,251)	(17,082)	4,169	19.62%	
Amount attributable to investing activities	(2,382,240)	(21,251)	(17,082)	4,169	19.62%	
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)	0	0	0	0.00%	
Transfer to reserves	(807,223)	0	(6,593)	(6,593)	0.00%	
	(963,170)	0	(6,593)	(6,593)	0.00%	
Amount attributable to financing activities	(888,170)	0	(6,593)	(6,593)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,227,052	3,227,052	2,887,083	(339,969)	(10.53%)	▼
Amount attributable to operating activities	43,464	(611,446)	(317,923)	293,523	48.00%	▲
Amount attributable to investing activities	(2,382,240)	(21,251)	(17,082)	4,169	19.62%	
Amount attributable to financing activities	(888,170)	0	(6,593)	(6,593)	0.00%	
Surplus or deficit after imposition of general rates	106	2,594,355	2,545,485	(48,870)	(1.88%)	

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 31 JULY 2025

	Actual 30 June 2025	Actual as at 31 July 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,108,187	5,769,513
Trade and other receivables	1,558,624	1,417,771
Other financial assets	666,106	1,694,539
Inventories	(16,439)	(8,477)
Contract assets	1,762,468	1,762,468
Other assets	39,391	0
TOTAL CURRENT ASSETS	12,118,337	10,635,814
NON-CURRENT ASSETS		
Trade and other receivables	252,455	252,455
Other financial assets	79,620	79,620
Property, plant and equipment	46,565,440	46,565,440
Infrastructure	137,337,822	137,354,904
Right-of-use assets	949,571	949,571
TOTAL NON-CURRENT ASSETS	185,184,908	185,201,990
TOTAL ASSETS	197,303,245	195,837,804
CURRENT LIABILITIES		
Trade and other payables	3,044,334	1,898,105
Contract liabilities	3,281,890	3,281,890
Borrowings	155,947	155,947
Employee related provisions	772,403	772,403
TOTAL CURRENT LIABILITIES	7,254,574	6,108,345
NON-CURRENT LIABILITIES		
Borrowings	556,708	556,708
Employee related provisions	341,365	341,365
TOTAL NON-CURRENT LIABILITIES	898,073	898,073
TOTAL LIABILITIES	8,152,647	7,006,418
NET ASSETS	189,150,598	188,831,386
EQUITY		
Retained surplus	22,763,423	22,437,618
Reserve accounts	2,646,143	2,652,736
Revaluation surplus	163,741,032	163,741,032
TOTAL EQUITY	189,150,598	188,831,386

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 31 JULY 2025

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 09 September 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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 31 JULY 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 July 2025
Current assets	\$	\$	\$
Cash and cash equivalents	8,190,980	8,108,187	5,769,513
Trade and other receivables	1,572,271	1,558,624	1,417,771
Other financial assets	666,106	666,106	1,694,539
Inventories	5,000	(16,439)	(8,477)
Contract assets	1,762,468	1,762,468	1,762,468
Other assets	39,391	39,391	0
	12,236,216	12,118,337	10,635,814
Less: current liabilities			
Trade and other payables	(2,822,244)	(3,044,334)	(1,898,105)
Other liabilities	(3,281,890)	(3,281,890)	(3,281,890)
Borrowings	(155,947)	(155,947)	(155,947)
Employee related provisions	(725,584)	(772,403)	(772,403)
Other provisions	(46,819)	0	0
	(7,032,484)	(7,254,574)	(6,108,345)
Net current assets	5,203,732	4,863,763	4,527,469
Less: Total adjustments to net current assets	2(b) (1,976,680)	(1,976,680)	(1,981,984)
Closing funding surplus / (deficit)	3,227,052	2,887,083	2,545,485

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(2,665,339)	(2,646,143)	(2,652,736)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	155,947	155,947	155,947
- Current portion of employee benefit provisions held in reserve	532,712	513,516	514,805
Total adjustments to net current assets	2(a) (1,976,680)	(1,976,680)	(1,981,984)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 July 2025	YTD Actual 31 July 2025
Adjustments to operating activities			
Less: Profit on asset disposals	(102,748)	0	0
Add: Loss on asset disposals	28,802	0	0
Add: Depreciation	6,812,097	567,668	0
Total non-cash amounts excluded from operating activities	6,738,151	567,668	0

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 31 JULY 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Fees and charges			
Rubbish & Waste not yet levied	(156,493)	(87.18%)	▼
Other revenue			
CRC DPRID funding incorrectly allocated	32,564	217.35%	▲
Expenditure from operating activities			
Employee costs			
Salaries & Superannuation under Budget. Workers Compensation not yet paid, Other employee costs expenses limited as budget wasn't adopted. Incorrect IE code used for public works overheads.	197,166	34.50%	▲
Materials and contracts			
Expenditure was restricted as the budget hadn't been adopted, and cashflow was being managed. Leading to road maintenance, tree pruning being lower than anticipated. Refuse collection & disposal fees were not expensed in July.	151,721	38.00%	▲
Utility charges			
Water accounts were not processed in July.	25,564	54.73%	▲
Depreciation			
Depreciation not run as Asset Register yet to be rolled to 25/26	567,668	100.00%	▲
Insurance			
Insurance yet to be paid	23,342	94.76%	▲
Other expenditure			
Incorrect IE code used for elected member payments. Funding agreements held as budget hadn't been adopted.	26,267	66.43%	▲
Non cash amounts excluded from operating activities			
Depreciation not run as Asset Register yet to be rolled to 25/26	(567,668)	(100.00%)	▼
Surplus or deficit at the start of the financial year			
	(339,969)	(10.53%)	▼

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

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	\$2.89 M	(\$0.34 M)
Closing	\$0.00 M	\$2.59 M	\$2.55 M	(\$0.05 M)
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$7.46 M	% of total		\$1.90 M	% Outstanding		(\$0.54 M)	% Collected
Unrestricted Cash	\$4.81 M	64.5%	Trade Payables	\$0.90 M		Rates Receivable	\$1.96 M	3.1%
Restricted Cash	\$2.65 M	35.5%	0 to 30 Days		40.8%	Trade Receivable	(\$0.54 M)	% Outstanding
			Over 30 Days		59.1%	Over 30 Days		56.9%
			Over 90 Days		30.3%	Over 90 Days		11.2%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	(\$0.61 M)	(\$0.32 M)	\$0.29 M
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$0.00 M	% Variance	YTD Actual	\$0.25 M	% Variance	YTD Actual	\$0.02 M	% Variance
YTD Budget	\$0.00 M	0.0%	YTD Budget	\$0.26 M	(2.6%)	YTD Budget	\$0.18 M	(87.2%)
Refer to 6 - Disposal of Assets			Refer to 12 - Grants and Contributions			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)	(\$0.02 M)	(\$0.02 M)	\$0.00 M
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.02 M	% Spent	YTD Actual	\$0.00 M	% Received
Adopted Budget	\$0.44 M	(100.0%)	Adopted Budget	\$2.86 M	(99.4%)	Adopted Budget	\$2.18 M	(100.0%)
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			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)	\$0.00 M	(\$0.01 M)	(\$0.01 M)
Refer to Statement of Financial Activity			

Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$2.65 M
Interest expense	\$0.00 M	Net Movement	\$0.01 M
Principal due	\$0.71 M		
Refer to 10 - Borrowings		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 31 JULY 2025

2 KEY INFORMATION - GRAPHICAL



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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

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	6,330	0	6,330	0		Nil	On Hand
Muni Bank	Cash and cash equivalents	4,247,798	0	4,247,798	0	Bendigo	Nil	Cheque Acc.
Westpac Flexi	Cash and cash equivalents	5,424	0	5,424	0	Westpac	Variable	N/A
AMP Municipal Notice	Cash and cash equivalents	987	0	987	0	AMP	Variable	N/A
AMP Business Saver	Cash and cash equivalents	50	0	50	0	AMP	Variable	N/A
Trust Bank	Cash and cash equivalents	409,573	0	409,573	0	Bendigo	Nil	Cheque Acc.
Trust Bank	Cash and cash equivalents	0	0	0	58,422	Bendigo	Nil	Cheque Acc.
Bendigo Trust Term Deposit	Financial assets at amortised cost	37,711	0	37,711	0	Bendigo	4.40%	29/01/2026
Bendigo Trust Term Deposit	Financial assets at amortised cost	35,379	0	35,379	0	Bendigo	4.40%	29/01/2026
Bendigo Trust Term Deposit	Financial assets at amortised cost	68,064	0	68,064	0	Bendigo	4.40%	29/01/2026
Reserves Bank	Cash and cash equivalents	0	478,131	478,131	0	Bendigo	Variable	N/A
Reserves Term Deposits	Financial assets at amortised cost	0	1,028,433	1,028,433	0	AMP	4.45%	08/12/2025
Reserves Term Deposits	Cash and cash equivalents	0	621,220	621,220	0	AMP	4.20%	20/10/2025
Reserves Term Deposits	Financial assets at amortised cost	0	524,952	524,952	0	Bendigo	4.40%	17/11/2025
Total		4,811,316	2,652,736	7,464,052	58,422			
Comprising								
Cash and cash equivalents		4,670,162	1,099,351	5,769,513	58,422			
Financial assets at amortised cost - Term Deposits		141,154	1,553,385	1,694,539	0			
		4,811,316	2,652,736	7,464,052	58,422			

KEY INFORMATION

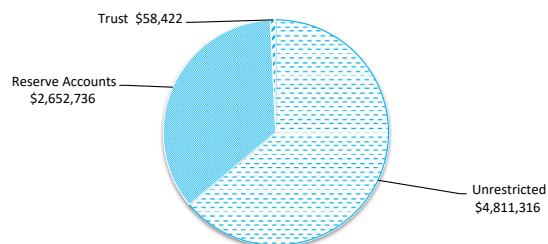
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 31 JULY 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	532,712	20,134		552,846	513,516	1,289	0	514,805
Plant Reserve	542,970	70,522		613,492	542,970	1,363	0	544,333
Land & Infrastructure Reserve	166,146	43,549		209,695	166,146	417	0	166,563
Avon River Mtce Reserve	16,211	613		16,824	16,211	41	0	16,252
Industrial Land Reserve	140,826	5,323		146,149	140,827	354	0	141,181
Refuse Site Develop Reserve	79,360	2,999		82,359	79,360	199	0	79,559
Centennial Gardens Reserve	164,105	6,203		170,308	164,105	412	0	164,517
Forrest Oval Lights Reserve	6,474	245		6,719	6,474	16	0	6,490
Bowls Synthetic Surface Reserve	21,485	812		22,297	21,484	54	0	21,538
Pioneer Memorial Lodge Reserve	560	60,021		60,581	560	2	0	562
Carparking Reserve	19,570	740		20,310	19,570	49	0	19,619
Building Reserve	79,215	147,994		227,209	79,215	199	0	79,414
Disaster Reserve	62,296	2,355		64,651	62,296	156	0	62,452
Tennis Synthetic Surface Reserve	3,316	125		3,441	3,316	8	0	3,324
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	33	0	13,274
Greenhills Townsite Development Reserve	11,792	446		12,238	11,792	30	0	11,822
Roads Reserve	164,864	6,230		171,094	164,864	414	0	165,278
Swimming Pool Reserve	94,578	298,529		393,107	94,578	237	0	94,815
Recreation Reserve	526,061	19,883	(75,000)	470,944	526,061	1,320	0	527,381
Bridge Reserve	0	120,000		120,000	0	0	0	0
	2,665,339	807,223	(75,000)	3,397,562	2,646,143	6,593	0	2,652,736

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	31,500	0	0	0
Buildings - specialised	539,630	0	0	0
Furniture and equipment	90,000	0	0	0
Plant and equipment	1,481,000	0	0	0
Acquisition of property, plant and equipment	2,142,130	0	0	0
Infrastructure - roads	1,977,712	0	0	0
Infrastructure - other	879,636	21,251	17,082	(4,169)
Acquisition of infrastructure	2,857,348	21,251	17,082	(4,169)
Total capital acquisitions	4,999,478	21,251	17,082	(4,169)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,181,238	0	0	0
Other (disposals & C/Fwd)	436,000	0	0	0
Recreation Reserve	75,000		0	0
Contribution - operations	2,307,240	21,251	17,082	(4,169)
Capital funding total	4,999,478	21,251	17,082	(4,169)

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.

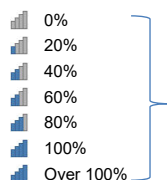
Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

INVESTING ACTIVITIES

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.

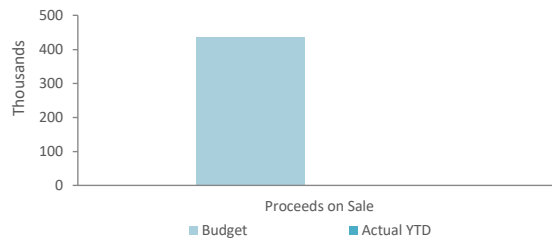
			Adopted		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
042339	ADMINISTRATION VEHICLES		55,000	0	0
043142	FURNITURE & EQUIPMENT ADMIN		90,000	0	0
053035	RANGER VEHICLE PURCHASE CAPITAL		52,000	0	0
077305	PLANT AND EQUIPMENT CAPITAL		32,000	0	0
068302	PML BUILDING CAPITAL		23,130	0	0
109383	CEMETERY INFRASTRUCTURE			0	179
109389	CBD UPGRADE		294,234	0	0
112302	SWIMMING POOL CAPITAL (STAGE 1) - BUILDINGS		300,000	0	0
112308	INFRASTRUCTURE OTHER - SWIMMING POOL		12,000	0	0
113029	TOWN HALL BUILDING		200,000	0	0
113314	CANDICE BATEMAN PARK - INFRASTRUCTURE		58,422	0	0
113335	HERITAGE TRAILS INFRASTRUCTURE		259,960	0	0
113346	OFF ROAD VEHICLE TRACK INFRASTRUCTURE		255,020	21,251	16,903
122400	ROADS TO RECOVERY PROJECTS		685,821	0	0
122401	REGIONAL ROAD GROUP PROJECTS		677,326	0	0
122407	BLACKSPOT PROJECTS		314,565	0	0
122416	LIGHT INDUSTRIAL AREA - CAPEX		300,000	0	0
127304	PLANT PURCHASES CAPITAL		1,287,000	0	0
133319	PLANT & EQUIP - VEHICLE (Y000)		55,000	0	0
143304	DEPOT - BUILDINGS CAPITAL		16,500	0	0
146303	LAND PURCHASE AND DEVELOPMENT		31,500	0	0
			4,999,478	21,251	17,082
					4,169

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
12016	P147 - Volvo G930	103,978	77,000	0	(26,978)	0	0	0	0
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
		362,054	436,000	102,748	(28,802)	0	0	0	0



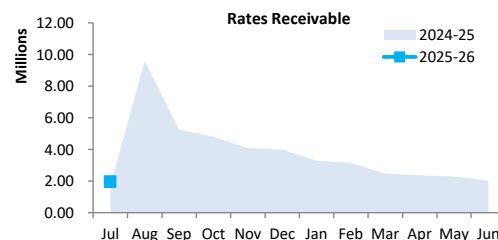
**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Jul 2025
	\$	\$
Opening arrears previous year	1,691,658	2,020,065
Levied this year	8,045,641	0
Less - collections to date	(7,717,234)	(62,749)
Net rates collectable	2,020,065	1,957,316
% Collected	79.3%	3.1%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,427)	64,505	0	60,500	14,884	132,462
Percentage	(5.6%)	48.7%	0.0%	45.7%	11.2%	
Balance per trial balance						
Sundry Debtors	(7,427)	64,505	0	60,500	14,884	132,462
Other receivables	0	120,128	0	0	0	120,128
GST receivable	0	18,599	0	0	0	18,599
Receivables for employee related provisions		37,410	0	0	0	37,410
Allowance for impairment of receivables from contracts with		(848,144)	0	0	0	(848,144)
Total receivables general outstanding						(539,545)

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.

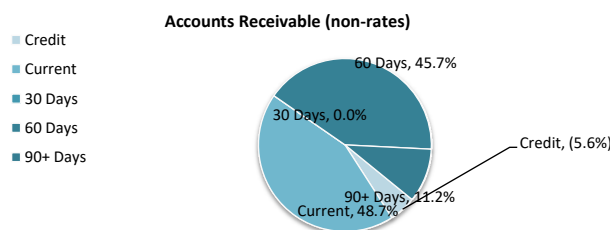
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment).

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 31 JULY 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 July 2025
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost - term deposits	666,106	1,028,433	0	1,694,539
Inventory				
Fuel	(16,439)	7,962	0	(8,477)
Other assets				
Accrued income	39,391	0	(39,391)	0
Contract assets				
Contract assets	1,762,468	0	0	1,762,468
Total other current assets	2,451,526	1,036,395	(39,391)	3,448,530
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.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

OPERATING ACTIVITIES

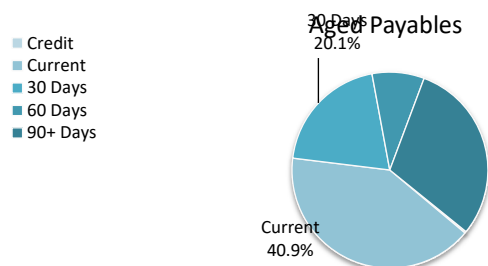
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,341)	368,708	181,717	77,630	272,098	897,812
Percentage	(0.3%)	41.1%	20.2%	8.6%	30.3%	
Balance per trial balance						
Sundry creditors	(2,341)	368,708	181,717	77,630	272,098	897,812
ATO liabilities	0	92,945	0	0	0	92,945
Receipts in Advance - Excess Rates	0	240,165	0	0	0	240,165
Bonds and Deposits	0	556,334	0	0	0	667,135
Other Payables - ESL						48
Total payables general outstanding						1,898,105

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 31 JULY 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1	62	581,713	0	0	0	(82,561)	581,713	499,152	1,456	(35,368)
Forrest Oval Stage 2	63	51,152	0	0	0	(28,668)	51,152	22,484	125	(2,086)
Forrest Oval Stage 3	64	79,790	0	0	0	(44,718)	79,790	35,072	194	(3,255)
Total		712,655	0	0	0	(155,947)	712,655	556,708	1,775	(40,709)
Current borrowings		155,947					155,947			
Non-current borrowings		556,708					556,708			
		712,655					712,655			

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 31 JULY 2025**

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 July 2025 \$
Other current liabilities						
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		509,194	0	0	0	509,194
Provision for long service leave		216,390	0	0	0	216,390
Provision for Sick Leave		46,819	0	0	0	46,819
Total Provisions		772,403	0	0	0	772,403
Total other current liabilities		4,054,293	0	0	0	4,054,293

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 31 JULY 2025

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	Adopted Budget Revenue	YTD Budget	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
GRANT FUNDS (UNTIED)	0	0	0	0	0	616,681	0	0
GRANT LOCAL ROAD (UNTIED)	0	0	0	0	0	414,198	0	0
AUSTRALIA DAY COUNCIL	0	0	0	0	0	15,000	0	0
LGGS GRANTS	0	0	0	0	0	59,300	14,825	14,825
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 PROJE	48,033	0	0	48,033	48,033	48,033	0	0
	48,033	0	0	48,033	48,033	1,394,252	246,269	246,269
Contributions								
Rates Debt Recovery Taxable (3)				0		50,000	4,166	(232)
Reimbursements Taxable Supply (03)				0		2,000	166	0
Charges Other Non Tax Supply (03)				0		0	0	1
Reimbursements Non Tax Supply (04)				0		3,000	250	0
Fire Break Contractor Costs (05)				0		3,200	266	0
Contributions to Rural Numbers (05)				0		500	41	150
Reimbursements Non Taxable - Welfare (08)				0		1,000	83	0
Contributions & Donations PML (08)				0		23,130	1,927	0
Reimbursements - Advertising (10)				0		0	0	23
Contributions/Reimbursements - Taxable (11)				0		350	29	0
Charges - Lost Books (11)				0		(20)	(1)	50
Library Interlibrary Freight Reimbursements (11)				0		(200)	(16)	143
Donations Heritage (11)				0		150	12	0
Reimbursements Taxable Supply Heritage (11)				0		10	0	0
York CRC Charges Other Tax Supply (13)				0		0	0	2,429
Reimbursements Non Tax Supply (14)				0		28,000	2,333	0
	0	0	0	0	0	111,120	9,256	2,564
TOTALS	48,033	0	0	48,033	48,033	1,505,372	255,525	248,833

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					contributions revenue		
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Jul 2025	Current Liability 31 Jul 2025	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	0	0
ROAD TO RECOVERY GRANTS	0	0	0	0	0	685,821	0	0
GRANT - RRG - ROADS	0	0	0	0	0	417,392	0	0
GRANT GOVT-BLACK SPOT FUNDING	83,857	0	0	83,857	83,857	209,643	0	0
LIGHT INDUSTRIAL AREA - GRANTS	3,150,000	0	0	3,150,000	3,150,000	300,000	0	0
	3,233,857	0	0	3,233,857	3,233,857	2,122,816	0	0
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	0	0

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 JULY 2025**

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 31 July 2025
	\$	\$	\$	\$
Cash in Lieu - Public Open Space	58,422	0	0	58,422
	58,422	0	0	58,422

Shire of York
List of Creditor Payments July 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
31910	22/07/2025 SHIRE OF YORK - PAY CASH	CFC CHEQUE REIMBUSEMENT 22/07/2025	1		2,823.50
31912	29/07/2025 SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT - 29 JULY 2025	1		3,150.70
31914	30/07/2025 AUSTRALIAN COMMUNICATIONS AND MEDIA AUTHORITY	ACMA LICENCE RENEWAL - LAND MOBILE AMBULATORY SYSTEM WA AND WESTERN POWER SITE MT BAKEWLL 4/7/2025 - 4/7/2026	1		1,141.00
31915	30/07/2025 MICHAEL STEPHEN GILL	REFUND PAYMENT OF FOI APPLICATION FEE RECEIPT 277333 26/03/2025 - UNABLE TO PROCEED WITH REQUEST.	1		30.00
EFT34274	02/07/2025 JUSTIN MARTIN LEE	AUDIT & RISK COMMITTEE ATTENDANCE FEE MEETING 10/06/2025 - JUSTIN LEE	1		172.00
EFT34275	02/07/2025 KEVIN RICHARD TRENT	TRAVEL CLAIM WALGA RENEWABLE ENERGY TRANSITION (\$132.78) AND PARKING (\$22.72) - 12/06/2025 - PRESIDENT K TRENT	1		155.50
EFT34276	02/07/2025 LLOYD INVESMENT - COMMUNITY MATTERS	COMMUNITY MATTERS FOR MAY 2025	1		4,069.80
EFT34277	02/07/2025 MINT COLLABORATIVE	REVIEW AND UPDATE 2024 WORKFORCE PLAN	1		8,382.00
EFT34278	02/07/2025 SHONA ZULSDORF	AUDIT AND RISK COMMITTEE ATTENDANCE FEE MEEING 10/06/2025 - SHONA ZULDORF	1		172.00
EFT34279	02/07/2025 WCP CIVIL PTY LTD	ROAD CONSTRUCTION WORKS QUELLINGTON ROAD (SLK 10.05 TO SLK 11.80) - PROGRESS PAYMENT 3	1		444,632.63
EFT34348	07/07/2025 ANNE MARIE SHEEHAN	STAFF REIMBURSEMENT - POLICE CLEARANCE - ANNE MARIE SHEEHAN	1		63.80
EFT34349	07/07/2025 AUDREY NETTLE	FEE FOR HALF DAY ABORIGINAL MONITORING SERVICES AT ARCHAEOLOGICAL DIG	1		308.50
EFT34350	07/07/2025 AUSTRALIAN AND NEW ZEALAND RECYCLING PLATFORM LIMITED	SET UP, MOBILISATION OF 40-FOOT E-WASTE CONTAINER VIA SIDE LOADER YORK WASTE TRANSFER STATION	1		1,991.00
EFT34351	07/07/2025 AVON VALLEY AG	SUPPLY FOR COLLECTION 4 X CLETHODIM 360 20L	1		968.00
EFT34352	07/07/2025 AVON WASTE	SUPPLY GERNERAL WASTE SERVICES 20/5/2025 - 30/05/2025	1		45,010.67
EFT34353	07/07/2025 BELLISSIMO YORK	CATERING FOR VAIROUS COUNCIL MEETINGS MAY AND JUNE 2025	1		2,457.50
EFT34354	07/07/2025 BLUE ASSIST PTY LTD T/A THE TRUSTEE FOR BLUE ASSIST TRUST	BLUE ASSIST ALARM MONITORING SERVICES - YORK VISITOR CENTRE - 13/06/2025 - 13/07/2025	1		20.00

Shire of York
List of Creditor Payments 31st July 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34355	07/07/2025 BUGMAN PEST SERVICES (GREENPALM HOLDINGS P/L)	CARRY OUT PROGRAM TO ERADICATE MICE INFESTATION IN MUSEUM 2 WEEK PROGRAM	1		660.00
EFT34356	07/07/2025 COMMUNITY RESOURCES LIMITED T/A SOFT LANDING	MATTRESS RECYCLING SERVICE RECEIVED AT WANGARA FACILITY MAY 2025	1		2,362.36
EFT34357	07/07/2025 CORSIGN WA	ART WORK FOR 3M FEATHER FLAG BANNERS 770X2340MM DIGITAL PRINT SINGLE SIDED AND 4 X PRINTED DRAPED TABLE CLOTHS	1		4,523.20
EFT34358	07/07/2025 COUNTRY COPIERS	PHOTOCOPYING CHARGES FOR SHIRE OF YORK AND CUSTOMERS AT YORK COMMUNITY RESOURCE CENTRE 06/05/2025 - 04/06/2025	1		481.26
EFT34359	07/07/2025 DARRYS PLUMBING AND GAS	SUPPLY AND INSTALLATION OF STAINLESS-STEEL CLEANERS SINK AT THE YRCC	1		5,992.56
EFT34360	07/07/2025 DENNIS FREDERICK KICKETT	FEE FOR HALF DAY ABORIGINAL MONITORING SERVICES AT ARCHAEOLOGICAL DIG	1		308.50
EFT34361	07/07/2025 ENVIRO SWEEP	COMPLETE SWEEPING OF APPROX 128KMS OF KERBED EDGES OF SHIRE OF YORK TOWN ROADS	1		10,411.52
EFT34362	07/07/2025 EXURBAN RURAL & REGIONAL PLANNING	PLANNING CONSULTANT SERVICES FOR MAY 2025	1		1,635.67
EFT34363	07/07/2025 FLOUR MILL EMPORIUM INC	MULTI-YEAR FUNDING AQUITTAL FOR MEET THE MAKERS WORKSHOPS [RESOLUTION 100625]	1		800.00
EFT34364	07/07/2025 FOCUS NETWORKS	AGREEMENT MONTHLY SAAS (SOFTWARE AS A SERVICE) - JUNE 2025	1		9,463.67
EFT34365	07/07/2025 FORPARK AUSTRALIA	SUPPLY 10 X SW600ST D SHACKLE 6MM [SECURITY CUT AND INSTRUCTIONS] AND 10 X S D SHACKLE 8MM [SECURITY CUT AND INSTRUCTIONS]	1		239.80
EFT34366	07/07/2025 IAN LAWRENCE	HALF DAY ABORIGINAL MONITORING SERVICE FOR ARCHAEOLOGICAL DIG	1		308.50
EFT34367	07/07/2025 IONA SHEEHAN-LEE	STAFF REIMBURSEMENT - UNIFORM ALLOCATION - IONA SHEEHAN LEE	1		160.00
EFT34368	07/07/2025 KEEFRAME CREATIVE PTY LTD	ADDITIONAL EDITING OF VIDEO FILMS OF CULTURAL BURNING PROJECT - NDRR GRANT	1		1,782.00
EFT34369	07/07/2025 KLEENWEST DISTRIBUTORS	SUPPLY OF TOILET ROLLS, BIN LINERS,MOB, NEUTRA KLEEN, GLOVES AND VAC BAG TO SHIRE PROPERTIES 25/06/2025	1		1,146.75
EFT34370	07/07/2025 LAURA APPLETON	STAFF REIMBURSEMENT - UNIFORM ALLOCATION - LAURA APPLETON	1		114.31

Shire of York
List of Creditor Payments 31st July 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34371	07/07/2025 LAURA JOAN LEE	HALF DAY ABORIGINAL MONITORING SERVICE FOR ARCHAEOLOGICAL DIG	1		308.50
EFT34372	07/07/2025 LINDA SUE REISS	REFUND FOR BOOKING OF THE TENNIS COURTS UNABLE TO ACCESS	1		33.00
EFT34373	07/07/2025 MAL AUTOMOTIVES	ANNUAL SERVICE OF TATRA 4.4 MALEBELING FIRE UNIT 1HSR-598	1		14,246.50
EFT34374	07/07/2025 MARION KICKETT	12 X BOOKS FOR RESALE AT THE YORK VISITOR CENTRE - MY COUNTRY, MY LIFE, MY WORDS AND 10 BOOKS WHAT IS AN ABORIGINAL ELDER	1		840.00
EFT34375	07/07/2025 MCLEODS LAWYERS	LEGAL ADVICE & SERVICES, GREAT SOUTHERN LANDFILL (ALLAWUNA FARM) 2024/25	1		1,274.90
EFT34376	07/07/2025 MICHELLE KICKETT	DLGSC GRANT - FEE FOR ARTIST IN RESIDENCE DURING ARCHAEOLOGICAL DIG FOR THE WAUGAL RISING PROJECT	1		1,304.00
EFT34377	07/07/2025 NICHOLAS CURTIS - (YORK HOSES AND HYDRAULICS)	CONDUCT REPAIRS TO MINOR PLANT (SWEEPER TRAILER AND PRESSURE WASHER) ON 09/06/2025	1		275.00
EFT34378	07/07/2025 OFFICEWORKS	SUPPLY AND DELIVER 4 X WIRELESS KEYBOARDS, COMPUTER ARMS AND STATIONERY SUPPLIES FOR THE DEPOT 26/05/2025	1		519.40
EFT34379	07/07/2025 PADE PTY LTD T/A CROSSLEY CONTRACTING	SUPPLY FOR THE SHIRE 18X 12000LITRES OF WATER FOR WORKS ON FLEA POOL RD	1		3,714.15
EFT34380	07/07/2025 POWERVAC PTY LTD	CARRY OUT REPAIRS TO FLOOR SCRUBBER AS PER QUOTE 316638	1		1,879.85
EFT34381	07/07/2025 PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	YORK AGENCY - TRANSWA BOOKING FARES OCTOBER 2024 GROSS \$745.20 LESS COMMISSION \$123.91	1		831.56
EFT34382	07/07/2025 RAECO	5 X BOOK GUARD 80 GLOSS 375MM X 30M ROLL ACID FREE - LIBRARY	1		293.98
EFT34383	07/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	PROVISION OF BUILDING SURVEYOR SERVICES FOR LOT 60 KNOTTS ROAD	1		2,970.00
EFT34384	07/07/2025 REBECCA LOUISE PALUMBO	STAFF REIMBURSEMENT UNIFORM ALLOCATION - REBECCA PALUMBO	1		476.95
EFT34385	07/07/2025 SAMANTHA MARY GOOD	STAFF REIMBURSEMENT - BUNNINGS VOUCHERS FOR STAFF FAREWELL - SAM GOOD	1		200.00
EFT34386	07/07/2025 SANDRA NARKLE	STORYTELLER FEE FOR CONTRIBUTION TO THE WAUGAL RISING ABORIGINAL RIVER TRAIL	1		1,542.50
EFT34387	07/07/2025 SASHA DELPHINE TOMLIN	STAFF REIMBURSEMENT UNIFORM ALLOWANCE - SASHA TOMLIN	1		400.00

Shire of York
List of Creditor Payments 31st July 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34388	07/07/2025 SEEK LIMITED	ADVERT - TRAINEE - TOURISM	1		759.00
EFT34389	07/07/2025 SETTLERS HOUSE	ACCOMODATION FOR ARCHAEOLOGISTS 26-30 JUNE	1		2,475.00
EFT34390	07/07/2025 SHARLA SIMUNOV	STAFF REIMBURSEMENT UNIFORM ALLOWANCE - SHARLA SIMUNOV	1		464.97
EFT34391	07/07/2025 SHERYL LEANNE BURTON	RATES REFUND A7970 6 THOMSON ST YORK 6302	1		801.50
EFT34392	07/07/2025 SHIRE OF BEVERLEY	AVON VALLEY ALLIANCE - 1/5 SHARE OF PRINTING COSTS FOR AVON VALLEY TOURISM GUIDE - FINISHED SIZE A4 - 5000 COPIES	1		1,500.36
EFT34393	07/07/2025 SHIRE OF GINGIN	DAMSTRA ELEARNING SUBSCRIPTION: PERIOD 1 01/11/2023 – 31/10/2024 \$1091.59 AND DAMSTRA ELEARNING SUBSCRIPTION: PERIOD 2 01/11/2024 – 31/10/2025 \$1091.59	1		2,183.18
EFT34394	07/07/2025 SHIRE OF NORTHAM	OLD QUARRY ROAD TIPPING FEES MAY 2025	1		19,586.56
EFT34395	07/07/2025 SMITHS SHELL SERVICE	2 X GAS BOTTLE SWAPS AS PER RECEIPT 18292519	1		164.19
EFT34396	07/07/2025 SPACETOCO PTY LTD	SPACETOCO ANNUAL LICENCE	1		6,974.00
EFT34397	07/07/2025 STANDARDS AUSTRALIA LTD	STANDARDS AUSTRALIA CONTRACT SUBSCRIPTION FOR 2025/26 FOR AS4000-1997 AND AS4122-2010.	1		2,310.00
EFT34398	07/07/2025 STEPHANIE MARTIN	STAFF REIMBURSEMENT UNIFORM ALLOCATION STEPHANIE MARTIN	1		179.83
EFT34399	07/07/2025 STEPHEN CARRICK ARCHITECTS PTY LTD	PROVISION OF HERITAGE ADVISORY SERVICES (RFQ 13-2425) - 14 JANUARY TO 30 JUNE 2025	1		4,125.00
EFT34400	07/07/2025 TALIS CONSULTANTS	DEVELOP CONCEPT AND DETAILED DESIGNS FOR THE HOME HARDWARE/ MACARTNEY STREET PROJECT - MAY 2025	1		1,254.00
EFT34401	07/07/2025 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	COMPLETE URGENT REPAIRS TO THE HAKO CITYMASTER SWEEPER Y6742 - AS PER QUOTE 282	1		2,109.07
EFT34402	07/07/2025 THE GOOD LIFE STORE	LOCAL GIFTS FOR CITIZENSHIP CEREMONIES JUNE 2025	1		35.50
EFT34403	07/07/2025 THE TRUSTEE FOR REBUS RESTROOMS UNIT TRUST TA REBUS RESTROOMS	YORK ORV AREA TOILET SUPPLY AND INSTALLATION WORKS AWARDED BY RFQ15-2425. CONDITIONS AS SPECIFIED IN CONTRACT.	1		44,000.01

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EFT34404	07/07/2025 THE YORK SOCIETY (INC)	FINAL PAYMENT 20% - \$2,000 EX GST PAYABLE UPON SUCCESSFUL ACQUITTAL	1		2,000.00
EFT34405	07/07/2025 TOCOJEP A PTY LTD T/A T-QUIP	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT 4 X HAP99113202 BRUSH POLY-WIRE CM600	1		800.00
EFT34406	07/07/2025 TRACEY SHARON KICKETT	STORYTELLER FEE FOR CONTRIBUTION TO THE WAUGAL RISING ABORIGINAL RIVER TRAIL	1		1,542.50
EFT34407	07/07/2025 TREE TECH AUSTRALIA	COMPLETE PRUNING OF APRIL 2025 WESTERN POWER TREE PRUNING - VERGE CLEARING	1		22,079.00
EFT34408	07/07/2025 VISTAPRINT AUSTRALIA PTY LIMITED	VISTAPRINT - 2,520 (2 X 1,260) AVON VALLEY ALLIANCE LABELS - 24MM X 71MM ADDRESS LABEL SIZE - GLOSS	1		138.45
EFT34409	07/07/2025 VOCUS PTY LTD	MONTHLY LANDLINE PHONE SERVICE - 31/05/2025	1		667.27
EFT34410	07/07/2025 VOICE OF THE AVON	MULTI YEAR AGREEMENT VOICE OF THE AVON \$440 BY JUNE 2025 OR EARLIER UPON SUCCESSFUL ACQUITTAL	1		440.00
EFT34411	07/07/2025 WA RANGERS ASSOCIATION	WARA BADGE POLO SHIRT NAVY AND YELLOW STRIPE	1		108.95
EFT34412	07/07/2025 WATERLOGIC AUSTRALIA PTY LTD	WATER FILTRATION UNIT ADMINISTRATION BUILDING 1/06/2025 - 30/06/2025	1		78.45
EFT34413	07/07/2025 WESTERN AUSTRALIAN POLICE FORCE	VOLUNTEER NATIONAL POLICE CHECK - CHLOE ATKINSON & MARK PITCHER	1		36.00
EFT34414	07/07/2025 WINC AUSTRALIA PTY LIMITED	OFFICE STATIONERY SUPPLIES ADMINISTRATION BUILDING 20/05/2025	1		532.85
EFT34415	07/07/2025 WOOLWORTHS GROUP LIMITED	PURCHASE OF NEW RELEASES AND REQUESTED ITEMS FOR THE LIBRARY	1		136.00
EFT34416	07/07/2025 YORK & DISTRICT CO-OPERATIVE LTD	RENT AND LAND TAX 01/05/2025-30/06/2025 - 125 AVON TCE, YORK	1		2,638.29
EFT34417	07/07/2025 YORK BOWLING CLUB INC	PROVISION OF WAGES CONTRIBUTION AS PER COUNCIL RESOLUTION #160624/2 - JUNE 2025	1		7,000.00
EFT34418	07/07/2025 YORK GENERAL PRACTICE EXCEED MEDICAL SERVICES PTY LTD	PRE-EMPLOYMENT MEDICAL - EMMA HANNINGTON	1		148.50
EFT34419	07/07/2025 YORK LANDSCAPE SUPPLIES	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT 1 X PLT OF POST CRETE	1		665.35

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EFT34420	07/07/2025 YORK MITRE 10	PURCHASE OF MATERIALS FOR CRC AND YRCC IN FEBRUARY MISSED	1		126.42
EFT34421	07/07/2025 YORK PHARMACY	WINTER WARMER DOOR PRIZES FOR ACCESS & INCLUSION EXPO AND FORUM 16 MAY 2025	1		210.91
EFT34422	07/07/2025 YORK SENIOR FOOTBALL CLUB	BOOKING ON 24/05/2025 CLEANING FEE OVER CHARGED 10 HOURS	1		770.00
EFT34423	07/07/2025 YORK VOLUNTEER FIRE AND EMERGENCY SERVICES (VFES)	FIRE STANDBY SUPPORT SERVICES FOR CULTURAL BURNING EVENT MONDAY 7 OCTOBER 2024	1		400.00
EFT34424	16/07/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		230.50
EFT34425	16/07/2025 AUSTRALIAN TAXATION OFFICE - PAYG	SHIRE OF YORK PAYG PAYROLL #125 08/07/2025 - PRN 553156762477870	1		60,751.00
EFT34426	16/07/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		60.00
EFT34427	16/07/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		131.25
EFT34428	22/07/2025 BUILDING AND ENERGY	BSL REIMBURSEMENT FOR JUNE 2025	2		2,219.80
EFT34429	22/07/2025 CHRIS BODENHAM	CHRIS BODENHAM REFUND CAT TRAP BOND #V278410	2		100.00
EFT34430	22/07/2025 CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR JUNE 2025	2		237.75
EFT34431	22/07/2025 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR JUNE 2025	2		58.25
EFT34432	22/07/2025 SIAN TELERI JONES	SIAN JONES REFUND CAT TRAP BOND #277383	2		55.00
EFT34433	22/07/2025 STACEY LEANNE STEVENS	REFUND STEVENS JOHN & STACEY CAT TRAP BOND	2		100.00
EFT34434	29/07/2025 ALEX ASHWORTH	STAFF REIMBURSEMENT OF WHITE CARD 01/07/2025 - ALEX ASHWORTH	1		55.00
EFT34435	29/07/2025 ASHLEY JAMES BRYANT (A & H DETAILING & MECHANICAL)	COMPLETE DETAIL OF MG - Y8804 ON 03.07.2025	1		440.00
EFT34436	29/07/2025 AUSCO MODULAR PTY LTD	HIRE OF MULTI PURPOSE OFFICE 01/06/2025 - 30/06/2025	1		1,832.12
EFT34437	29/07/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		230.50
EFT34438	29/07/2025 AVON VALLEY AG	SUPPLY FOR COLLECTION 3 X CLETHODIM 360 20L DRUM	1		726.00

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EFT34439	29/07/2025 AVON WASTE	SERVICE SUPPLY OF GENERAL WASTE 20/06/2025 - 28/05/2025	1		27,409.31
EFT34440	29/07/2025 BAKERS CREEK PTY LTD	MANUFACTURE AND INSTALL METAL CAGE TO SECURE VIDEO EQUIPMENT IN THE SERVICE DUCT	1		682.00
EFT34441	29/07/2025 BLING DESIGN	BLING DESIGN - UPDATES TO A3 TEAR OFF MAP FOR REPRINT	1		100.00
EFT34442	29/07/2025 BLUE ASSIST PTY LTD T/A THE TRUSTEE FOR BLUE ASSIST TRUST	BLUE ASSIST ALARM MONITORING SERVICES FOR VISITORS CENTRE - 13/07/2025 - 13/08/2025	1		20.00
EFT34443	29/07/2025 BOC GASES	SUPPLY VARIOUS GAS & CONTAINER RENTAL JUNE 2025 FOR DEPOT AND SWIMMING POOL	1		40.73
EFT34444	29/07/2025 CALTEX AUSTRALIA PTY LTD	CALTEX STARCAR FUEL CARDS FOR JUNE 2025	1		1,461.18
EFT34445	29/07/2025 CITY ELECTRIC SUPPLY	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT 1 X 10W SOLAR SECURITY LIGHT	1		197.11
EFT34446	29/07/2025 CLINIPATH PATHOLOGY	DRUG AND ALCOHOL TESTING 26/05/2025	1		390.50
EFT34447	29/07/2025 CORSIGN WA	SUPPLY 500 X FGP-PVC-PK PARK PVC FLEXIBLE GUIDE POST WHITE 1400MM WITH RED/WHT DELINEATION (MRWA APPROVED)	1		7,837.50
EFT34448	29/07/2025 COUNTRY COPIERS	PHOTOCOPYING CHARGES FOR SHIRE OF YORK AND CUSTOMERS AT YORK COMMUNITY RESOURCE CENTRE - 04/06/2025 - 01/07/2025	1		632.58
EFT34449	29/07/2025 CREDIT MANAGEMENT AUSTRALIA POST	MONTHLY POSTAGE CHARGES - JUNE 2025 (ADMIN OFFICE)	1		161.70
EFT34450	29/07/2025 DARRYS PLUMBING AND GAS	SUPPLY PARTS AND COMPLETED URGENT REPAIRS TO THE WATER MAIN AT THE YRCC ON 19.06.2025	1		1,311.05
EFT34451	29/07/2025 DENISE GOBBART	STAFF REIMBURSEMENT - PRE-EMPLOYMENT MEDICAL AND POLICE CLEARANCE - FINANCE MANAGEMENT SUPPORT	1		205.43
EFT34452	29/07/2025 EXURBAN RURAL & REGIONAL PLANNING	PLANNING CONSULTANT SERVICES FOR 2024/2025 (RFQ 01-2324) - JUNE 2025	1		636.70
EFT34453	29/07/2025 FOCUS NETWORKS	AGREEMENT JUNE 2025 MPS DEVICE REMOTE SUPPORT	1		759.00
EFT34454	29/07/2025 FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	SUPPLY AND DELIVER 5000LTS OF DISTILLATE @ \$1.72780 FOR THE SHIRE DEPOT	1		8,759.05

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EFT34455	29/07/2025 FULTON HOGAN INDUSTRIES PTY LTD	SUPPLY FOR COLLECTION 8TONNE OF CM07 170 GR - PRODUCT 128518 COLD MIX AS PER QUOTE 250702SY	1		1,659.46
EFT34456	29/07/2025 HATWORLD PTY LTD	HATWORLD - HATS, GLOVES AND SCARVES - VARIOUS STYLES - PURCHASE FOR RESALE AT YORK VISITOR CENT	1		519.81
EFT34457	29/07/2025 HEARTLANDS VET HOSPITAL	1 X BLACK KITTEN AND 1 X GINGER CAT EUTHANISED 14/03/2025	1		260.00
EFT34458	29/07/2025 ILLUMINART PRODUCTIONS PTY LTD T/A ILLUMINART STORIES IN LIGHT	50% FEASABILITY STUDY FOR LIGHT PROJECTION ART INSTALLATION IN AVON PARK	1		4,400.00
EFT34459	29/07/2025 INDUSTRIAL AUTOMATION	ANNUAL FEES FOR SC-SP- SUPPORT - 5 X STANDPIPES WITHIN THE SHIRE OF YORK FROM 01/07/2025 - 30/06/2026	1		4,389.00
EFT34460	29/07/2025 INFOCOUNCIL PTY LTD	INFOCOUNCIL 12 MONTH HELP DESK AND LICENSE SUBSCRIPTION 2025/26	1		14,551.00
EFT34461	29/07/2025 INSTITUTE OF PUBLIC WORKS ENGINEERING AUSTRALIA LTD (NSW)	ANNUAL SUBSCRIPTION RENEWAL FOR NAMS - IPWEA 01/07/2025 - 30/06/2026	1		1,122.00
EFT34462	29/07/2025 INTEGRITY MANAGEMENT SOLUTION PTY LTD	12 MONTH LICENSE SUBSCRIPTION 2025/26 - ATTAIN	1		9,350.00
EFT34463	29/07/2025 JLT RISK SOLUTIONS PTY LTD	REGIONAL RISK COORDINATOR FEES HALF YEARLY CONTIBUTION FOR 24/25	1		5,867.40
EFT34464	29/07/2025 JULES SHOPPE	FOOD PURCHASES FOR ARCHAEOLOGY GROUP DURING PERIOD 26- 29 JUNE – SHIRE OF YORK	1		500.00
EFT34465	29/07/2025 KEVIN FITZGERALD	HONORARIUM FOR WELCOME TO COUNTRY AT ARCHAEOLOGICAL DIG 26.06.25	1		300.00
EFT34466	29/07/2025 KLEENWEST DISTRIBUTORS	SUPPLY OF TOILET ROLLS AND CLEANING PRODUCT FOR SHIRE PUBLIC AMENITIES	1		973.06
EFT34467	29/07/2025 LANDGATE	RURAL UV GENERAL VALUATION 638 SHARED	1		12,971.94
EFT34468	29/07/2025 LLOYD FAMILY TRUST - AVON ARC TEST & TAG	ELECTRICAL TESING AND TAGGING CONTAINERS FOR CHANGE AND ADMIN BUILDING CALL OUT	1		313.10
EFT34469	29/07/2025 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	2025/26 SILVER CORPORATE MEMBERSHIP	1		3,200.00
EFT34470	29/07/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		60.00
EFT34471	29/07/2025 MCLEODS LAWYERS	STATUTORY REVIEW ON MATTER NO. 54909	1		2,950.10

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EFT34472	29/07/2025 MINUTEMAN PRESS MIDLAND	SUPPLY AND DELIVERY OF 3,750 WASTE STATION TIP PASSES	1		1,005.90
EFT34473	29/07/2025 MOORE AUSTRALIA (WA) PTY LTD AS AGENT	ASSISTANCE IN PREPARATION OF THE FBT 2025 RETURN	1		3,960.00
EFT34474	29/07/2025 NATIONAL ASSOCIATION FOR THE VISUAL ARTS	NATIONAL ASSOCIATION FOR THE VISUAL ARTS ANNUAL SUBSCRIPTION 25/26	1		400.00
EFT34475	29/07/2025 NICHOLAS CURTIS - (YORK HOSES AND HYDRAULICS)	SUPPLY AND MAKE A HYDRAULIC HOSE FOR JOHN DEERE GRADER AS PER THE EXAMPLE HOSE	1		139.88
EFT34476	29/07/2025 OARS ACROSS THE WATERS PTY LTD	TELEPHONE COUNSELLING SUPPORT SERVICE - 26/6/2025	1		226.51
EFT34477	29/07/2025 OPTIMA PRESS - S & F UNIT TRUST	SUPPLY AND DELIVERY OF A4 SUPREME COATED WHITE 90GSM	1		767.80
EFT34478	29/07/2025 OXTER SERVICES	200 X CARRY BAGS FOR TOWN GREENING TUBE STOCK GIVEAWAY	1		75.02
EFT34479	29/07/2025 PHILLIP JOHN BATEMAN	FEE FOR HALF DAY ABORIGINAL MONITORING SERVICES AT ARCHAEOLOGICAL DIG	1		308.50
EFT34480	29/07/2025 PORTER CONSULTING ENGINEERS	CLAIM FOR WORK COMPLETED VARIATION APPROVED - YORK TAMMIN ROAD	1		6,160.00
EFT34481	29/07/2025 PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	YORK AGENCY - TRANSWA BOOKING FARES JUNE 2025 \$416.55 - \$84.48 (COMMISSION)	1		332.07
EFT34482	29/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	BUILDING SURVEYOR SERVICES FOR LOT 27163 TALBOT ROAD TALBOT	1		660.00
EFT34483	29/07/2025 RIVER CONSERVATION SOCIETY INC	REIMBURSEMENT OF COSTS OF WORKSHOP MATERIALS AND REFRESHMENTS FOR RECONCILIATION WEEK EVENTS TO A MAXIMUM OF \$500	1		800.00
EFT34484	29/07/2025 ROOF SAFE PTY LTD	CARRY OUT INSPECTION AND CERTIFICATION OF ANCHOR POINTS ON BASKETBALL ROOF	1		959.20
EFT34485	29/07/2025 ROUS ELECTRICAL	CARRY OUT FAULT FINDING ON AIRCON UNIT ON BACK WALL AT WOMANS HUB	1		510.00
EFT34486	29/07/2025 SAVING AVON VALLEY ANIMALS INCORPORATED	IMPOUNDED CATS HOUSED FROM 01/03/2025 - 31/03/2025	1		300.00
EFT34487	29/07/2025 SEEK LIMITED	RECRUITMENT ADVERTISEMENT - POOL MANAGER	1		346.50
EFT34488	29/07/2025 SETTLERS HOUSE	MEALS FOR ARCHAEOLOGISTS 26/06/2025 - 29/06/2025	1		1,403.50

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EFT34489	29/07/2025 SHIRE OF BEVERLEY	2024/25 RECOUP OF LOCAL GOVERNMENT COMMUNITY EMERGENCY SERVICES MANAGER - 01/04/2025 - 30/06/2025	1		7,876.44
EFT34490	29/07/2025 SHIRE OF NORTHAM	OLD QUARRY ROAD TIPPING FEES AND CONSTRUCTION /DEMOLITION WASTE - JUNE 2025	1		19,014.32
EFT34491	29/07/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		135.00
EFT34492	29/07/2025 SHRED-X PTY LTD	HIRE OF DOCUMENT BIN FOR COLLECTION & DISPOSAL - JUNE 2025	1		39.01
EFT34493	29/07/2025 SJC HERITAGE CONSULTANTS PTY LTD	ARCHAEOLOGY OF POSSIBLE BURIAL SITE YORK PONY CLUB GROUNDS	1		4,768.50
EFT34494	29/07/2025 SMITHS SHELL SERVICE	SUPPLY FOR COLLECTION 4 X BRUSHCUTTER HEADS (AUTOCUT 46-2)	1		288.00
EFT34495	29/07/2025 ST JOHN AMBULANCE ASSOCIATION - YORK	VENUE HIRE FOR HOSTING AVON-MIDLAND COUNTRY ZONE MEETING JUNE 2025	1		110.00
EFT34496	29/07/2025 TALIS CONSULTANTS	PROVIDE PROJECT MANAGEMENT SUPPORT SERVICES - MAY 2025	1		12,012.00
EFT34497	29/07/2025 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	SUPPLY FOR COLLECTION 4 X DRY POWER 12SB7.2P-F2 7.2AH 12V	1		242.00
EFT34498	29/07/2025 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK WORKS DEPOT - T-QUIP 20/06/2025	1		164.96
EFT34499	29/07/2025 THINKPROJECT AUSTRALIA PTY LTD	THINKPROJECT DIGITAL ASSET REGISTER ASSET OWNER, ENTERPRISE ANNUAL LICENSE, ALL ASSET CLASSES, SUPPORT AND MAINTENANCE FEE FOR THE PERIOD OF 1 JUL 25 TO 30 JUN 26	1		9,649.89
EFT34500	29/07/2025 TIMBER INSIGHT PTY LTD	GLEBE ST BRIDGE AND POOL ST SWING BRIDGE SPECIFIC REPAIRS	1		43,417.00
EFT34501	29/07/2025 TUTT BRYANT EQUIPMENT	PURCHASE OF TRANSMISSION OF THE BOMAG BW28RH MULTI TYRE ROLLER INCLUDING FREIGHT	1		19,934.23
EFT34502	29/07/2025 VANGUARD PRINT	SUPPLY AND DELIVER 5,000 DLX WINDOW FACE ENVELOPES WITH THE SHIRE OF YORK LOGO PRE-PAID	1		1,094.50
EFT34503	29/07/2025 WA RANGERS ASSOCIATION	WA RANGERS CONFERENCE - 01/10/2025 - 03/10/2025	1		700.00
EFT34504	29/07/2025 WCP CIVIL PTY LTD	ROAD CONSTRUCTION WORKS YORK TAMMIN ROAD (SLK 18.10 TO SLK 21.50) - PROGRESS PAYMENT 4	1		340,308.67

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EFT34505	29/07/2025 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	ATTENDANCE AT WALGA TRANSPORT AND ROADS FORUM - EMIDS	1		100.00
EFT34506	29/07/2025 WHEATBELT OFFICE & BUSINESS MACHINES	PHOTOCOPIER SERVICE CHARGES (ADMIN) - 04/06/2025 - 01/07/2025	1		620.60
EFT34507	29/07/2025 WINC AUSTRALIA PTY LIMITED	OFFICE STATIONERY SUPPLIES - JULY 2025	1		382.35
EFT34508	29/07/2025 YORK & DISTRICT CO-OPERATIVE LTD	MONTHLY SUPPLIES & REFRESHMENTS (ADMIN) - JUNE 2025	1		732.35
EFT34509	29/07/2025 LLOYD INVESMENT - COMMUNITY MATTERS	SHIRE OF YORK PRESIDENT PAGE IN COMMUNITY MATTERS NEWSPAPER JULY 2025	1		1,985.90
EFT34510	29/07/2025 YORK BOWLING CLUB INC	PROVISION OF WAGES CONTRIBUTION AS PER COUNCIL RESOLUTION #160624/2 - JUNE 2025	1		7,000.00
EFT34511	29/07/2025 YORK BRANCH THE WILDFLOWER SOCIETY OF WA	SUPPLY 480 SEEDLINGS @\$3 EACH FOR THE YORK WINTER TOWN GREENING PROGRAM IN 2025.	1		1,440.00
EFT34512	29/07/2025 YORK CONCRETE	CLEAR, SUPPLY AND LAY CONCRETE PATHS AT AVON PARK 43M2	1		4,070.00
EFT34513	29/07/2025 YORK FRIENDSHIP CLUB INC	SUPPLY AND DELIVER 2 X BAGS OF RAGS TO THE SHIRE OF YORK WORKS DEPOT	1		30.00
EFT34514	29/07/2025 YORK MITRE 10	SAFETY BONUS – 28.01.2025 – 27.04.2025 OUTSIDE STAFF - NEIL THOMAS (29), ROB MACEY (259), SHANE FEWSTER (307), DAVE WARR (342) AND MIKE GLEDHILL (390)	1		2,720.65
EFT34515	29/07/2025 YORK NEWSAGENCY	PUCHASE OF STAFF CARDS AND WESTERN AUSTRALIAN NEWSPAPER 17/6/2025	1		212.66
EFT34519	30/07/2025 DEBBIE LEE DAVISON	DAVISON DEBBIE LEE REFUND TOGGLE BOND #278777	2		55.00
EFT34520	30/07/2025 FLEAY BUILDING AND CONSTRUCTION PTY LTD	REFUND OF 1 OF 2 BUILDING SERVICE LEVY FEE PAYMENTS - APPLICATION 2004039 RECEIPT #278578	2		61.65
EFT34521	30/07/2025 WILLEM SNYMAN	CROSSOVER CONTRIBUTION AT LOT 145 (68) ANDREWS AVE, YORK (YORK ESTATE)	2		1,250.00
EFT34522	31/07/2025 ARIANWEN PAINTER-JONES	REIMBURSEMENT OF TRAVEL FOR ARCHAEOLOGICAL DIG IN YORK 26/06/2025-28/06/2025 -AP-J	1		212.08
EFT34523	31/07/2025 AUSTRALIAN AND NEW ZEALAND RECYCLING PLATFORM LIMITED	E -WASTE 40 FT CONTAINER HIRE FEE FOR JUNE 2025	1		148.50
EFT34524	31/07/2025 AUSTRALIAN TAXATION OFFICE - PAYG	SHIRE OF YORK PAYG PAY RUN 126 22/07/2025 - PRN - 553156762477870	1		43,358.00

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EFT34525	31/07/2025 BB HEALTH SERVICES PTY LTD (BEVERLEY MEDICAL PRACTICE)	PRE-EMPLOYMENT MEDICAL - MARGARET WILLIAMS	1		120.00
EFT34526	31/07/2025 BOYD JARVIS	REIMBURSEMENT OF TRAVEL FOR ARCHAEOLOGICAL DIG IN YORK 26/06/2025-28/06/2025 - BJ	1		211.20
EFT34527	31/07/2025 CHRIS GIBBS	COUNCIL ATTENDANCE FEE AND COMMUNICATIONS ALLOWANCE - JULY 2025 - CR C GIBBS	1		1,329.91
EFT34528	31/07/2025 CLINIPATH PATHOLOGY	2 HOURS WORK AND 12 X INSTANT CUPS AND 3 X SPIKE KITS	1		795.25
EFT34529	31/07/2025 DENESE EILEEN SMYTHE	COUNCIL ATTENDANCE FEE AND COMMUNICATIONS ALLOWANCE - JULY 2025 - CR D SMYTHE	1		1,329.91
EFT34530	31/07/2025 DENIS CHARLES WARNICK	COUNCIL DEPUTY PRESIDENT ATTENDANCE FEE, ALLOWANCE AND COMMUNICATIONS ALLOWANCE - JULY 2025 - CR D WARNICK	1		1,829.76
EFT34531	31/07/2025 HARDWIRED ENTERTAINMENT PTY LTD	DELIVERY OF YORK MOTORCYCLE FESTIVAL 2025 - FINAL PAYMENT - 20% ACQUITTAL	1		6,600.00
EFT34532	31/07/2025 JASPER ALLEWAY-BELL	REIMBURSEMENT OF TRAVEL FOR ARCHAEOLOGICAL DIG IN YORK 26/06/2025-28/06/2025 - J A-B	1		198.00
EFT34533	31/07/2025 KEVIN PYKE	COUNCIL ATTENDANCE FEE AND COMMUNICATION ALLOWANCE - JULY 2025 - CR K PYKE	1		1,329.91
EFT34534	31/07/2025 KEVIN RICHARD TRENT	COUNCIL PRESIDENT ATTENDANCE FEE, ALLOWANCE AND COMMUNICATIONS ALLOWANCE - JULY 2025 - CR T TRENT	1		3,976.97
EFT34535	31/07/2025 LANDGATE	RATES SCHEDULE COUNTRY URBAN UV REVALUATION 2024/2025 - 16/05/2025	1		940.83
EFT34536	31/07/2025 LLOYD INVESTMENT GROUP LTD	SUPPLY AND INSTALL STAGE LIGHTING FOR 3 MAY 2025 AT THE YORK TOWN HALL	1		330.00
EFT34537	31/07/2025 MAL AUTOMOTIVES	URGENT REPLACEMENT OF ALTERNATOR IN THE 2013 VOLVO GRADER (Y205 - P147)	1		1,257.20
EFT34538	31/07/2025 MOBILE MOUSE - THE TRUSTEE FOR KITCHLIND FAMILY TRUST	STAFF TRAINING EXCEL NEW USERS (BASIC) ONSITE TRAINING	1		4,625.00
EFT34539	31/07/2025 MOORE AUSTRALIA (WA) PTY LTD AS AGENT	PROFESSIONAL SERVICES TO ASSIST WITH MID YEAR BUDGET REVIEW 24/25, REVIEW ACTIVITY BASED COSTING AND PLANT	1		15,250.47

Shire of York
List of Creditor Payments 31st July 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34540	31/07/2025 NGUYENS BAKERY CAFE	FOOD PURCHASES FOR ARCHAEOLOGY GROUP DURING PERIOD 26 - 29 JUNE	1		520.70
EFT34541	31/07/2025 PETER ALLAN WRIGHT	COUNCIL ATTENDANCE FEE, COMMUNICATIONS ALLOWANCE JULY 2025 - CR P WRIGHT	1		1,329.91
EFT34542	31/07/2025 SEAN WINTER	REIMBURSEMENT OF TRAVEL FOR ARCHAEOLOGICAL DIG IN YORK 26/06/2025-28/06/2025 - SW	1		786.72
EFT34543	31/07/2025 SHIRE OF NORTHAM	TOWN PLANNING - ASSESSMENT OF BUILDING APPLICATIONS - MARCH/APRIL 2025	1		725.00
EFT34544	31/07/2025 VOLUNTEERING W A	NATIONAL VOLUNTEER WEEK REPAYMENT OF UNSPENT FUNDS AS PER GRANT AGREEMENT	1		450.00
EFT34545	31/07/2025 WA RANGERS ASSOCIATION	WA RANGER ASSOCIATION - PROFESSIONAL 2 DAY DEVELOPMENT CONFERENCE - A PLICHOTA - 21/09/23-22/09/2023 @ @ MANDOOON ESTATE, CAVERSHAM	1		600.00
EFT34546	31/07/2025 YORK & DISTRICT CO-OPERATIVE LTD	PURCHASE OF CONSUMABLES FOR THE SHIRE OF YORK - WORKS DEPOT - 19/05/2025	1		241.30
EFT34547	31/07/2025 YORK ELECTRICAL SERVICE	URGENT REPAIRS TO HEATING SYSTEM IN UNIT 3 MCCARTNEY ST CONDUCTED ON 12.06.2025	1		131.88
EFT34548	31/07/2025 YORK GENERAL PRACTICE EXCEED MEDICAL SERVICES PTY LTD	STAFF ANNUAL FLU CLINIC DOCTORS SERVICE	1		577.50
EFT34552	14/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	CREDIT CARD ACCRUAL M203 EMCCS JUNE 2025	1		694.96
EFT34553	14/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	CREDIT CARD M202 EMIDS JUNE 2025	1		219.43
DD18195.1	10/07/2025 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 08/07/2025	1		34,463.31
DD18239.1	24/07/2025 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 22/07/2025	1		33,496.56
DD18309.1	01/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BENDIGO BANK CHARGE DIRECT DEBIT DE FEES-203610 - 01/07/2025	1		135.97

Shire of York
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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
DD18310.1	01/07/2025 SYNERGY	ELECTRICITY CHARGES USAGE AND SUPPLY CHARGES 14/05/2025 - 10/06/2025 ADMIN BUILDING, 70% TOWN HALL 20% AND VC 10%	1		2,234.52
DD18323.1	02/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BENDIGO BANK CHARGES - DIRECT DEBIT DE-FEES 203610 - 02/07/2025	1		0.90
DD18324.1	01/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BENDIGO BANK FEE B-PAY MONTHLY FEE - 01/07/2025	1		106.26
DD18325.1	08/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BENDIGO BANK FEES - DIRECT DEBIT DE-FEES -203610	1		11.40
DD18326.1	10/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BENDIGO BANK FEES DIRECT DEBIT DE FEES - 203610 - 10/07/2025	1		12.00
DD18328.1	03/07/2025 COMMONWEALTH BANK - CLIENT SUPPORT	COMMONWEALTH BANK DIRECT DEBIT MERCHANT FEES - EFTPOS TRUST ACCOUNT	1		962.20
DD18329.1	12/07/2025 BOSLEY HOLDINGS PTY LTD (SWOOP NO REGISTERED)	NETWORK ACCESS - YRCC AND CRC - 06/07/2025 - 05/08/2025	1		193.00
DD18330.1	07/07/2025 NODE1 INTERNET	NETWORK ACCESS - ADMINISTRATION BUILDING, MUSEUM, DEPOT, NBN 2 DINSDALE AND 30/IP ADDRESS RANGE	1		1,616.70
DD18344.1	14/07/2025 SYNERGY	ELECTRICITY CHARGES SUPPLY AND USAGE 23/4/2025 - 23/06/2025 - CRC	1		924.52
DD18353.1	15/07/2025 SYNERGY	ELECTRICITY CHARGES SUPPLY AND USAGE 23/04/2025 - 24/06/2025 17 FORBES STAFF HOUSING	1		87.58
DD18354.1	25/07/2025 SYNERGY	ELECTRICITY CHARGE SUPPLY AND USAGE FOR METER 0348008214 - 29/04/2025 - 27/05/2025	1		111.17
DD18355.1	15/07/2025 SYNERGY	ELECTRICITY CHARGES SUPPLY AND USAGE METRE 0620301115 29/04/2025 - 23/06/2025 - 2 DINSDALE - STAFF HOUSING	1		166.68
DD18356.1	16/07/2025 SYNERGY	ELECTRICITY CHARGE SUPPLY AND USAGE METER 15PM19707 - 29/04/2025 - 20/06/2025 - CENTENNIAL RETIC PUMP	1		80.53
DD18357.1	16/07/2025 SYNERGY	ELECTRICITY CHARGES SUPPLY AND USAGE METRE 15M104962 - 29/04/2025 - 20/06/2025 WAR MEMORIAL RAILWAY STREET	1		107.13

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
DD18358.1	17/07/2025 SYNERGY	ELECTRICITY CHARGE METRE 15M233685 - 29/04/2025 - 20/06/2025 - FORREST OVAL BORE PUMP	1		107.13
DD18365.1	17/07/2025 SYNERGY	ELECTRICITY CHARGE USAGE AND SUPPLY METER 02004785636 - 30/04/2025 - 25/06/2025 MT BAKEWELL REPEATER	1		130.00
DD18389.1	17/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BENDIGO BANK CHARGES DIRECT DEBIT DE FEES-203610 17/07/2025	1		0.60
DD18390.1	17/07/2025 TELSTRA	TELSTRA SERVICE AND EQUIPMENT RENTAL - 24/07/2025 AND DIRECTORY CHARGES	1		289.69
DD18391.1	18/07/2025 SYNERGY	ELECTRICITY CHARGES METER NUMBER 0530219352 - SUPPLY AND USAGE 29/04/2025 - 26/06/2025 - CANDICE BATEMAN PARK	1		132.20
DD18398.1	22/07/2025 SYNERGY	ELECTRICITY CHARGES METRE 0380007202 - USAGE ABD SUPPLY 03/05/25 - 26/06/25 MUSEUM	1		406.53
DD18399.1	22/07/2025 SYNERGY	ELECTRICITY CHARGES METER 15M311381 USAGE AND SUPPLY 02/05/25 - 25/06/25 AVON PARK RETIC LOT 9 POOL STREET	1		111.17
DD18400.1	22/07/2025 SYNERGY	ELECTRICITY CHARGES METER 15D115083 USAGE AND SUPPLY 03/05/25 - 26/06/25 - CEMETERY 83 HERBERT ROAD	1		111.17
DD18401.1	28/07/2025 EXETEL PTY LTD	MONTHLY INTERNET CHARGES - ADMINISTRATION - AUGUST 2025	1		105.00
DD18406.1	18/07/2025 SYNERGY	ELECTRICITY CHARGES UNMETERED TARIFF 01/06/2025 - 30/06/2025 - POWERWATCH 1000MH WP	1		1,147.74
DD18407.1	22/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES - DIRECT DEBIT DE FEES-203610 22/07/2025	1		0.90
DD18408.1	24/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES DIRECT DEBIT DE FEES - 203610 24/07/2025	1		11.10
DD18411.1	29/07/2025 DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	3753 LODGEMENT FEES REGISTERING UNPAID INFRINGEMENT FP-DD-2507290001- CAT	1		442.50
DD18421.1	29/07/2025 SYNERGY	ELECTRICITY CHARGES METER NUMBER 0350039060 USAGE AND SUPPLY 02/05/2025 - 25/06/2025 AVON PARK LOWE STREET	1		421.31

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Shire of York
List of Creditor Payments 31st July 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
DD18422.1	29/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES - DIRECT DEBIT DE FEES-203610 29/07/2025	1		12.30
DD18423.1	30/07/2025 SYNERGY	ELECTRICITY CHARGES METER 0413001184 SUPPLY CHARGE 11/06/2025 - 30/06/2025 - YRCC	1		2,594.99
DD18424.1	30/07/2025 SYNERGY	ELECTRICITY CHARGES METER 0313000095 11/06/2025 - 30/06/2025 -ADMIN BUILDING, TOWN HALL AND VISITORS CENTRE	1		2,738.97
DD18425.1	30/07/2025 DEPARTMENT OF THE ATTORNEY GENERAL (FINES ENFORCEMENT)	3752 - LODGEMENT FEE REGISTERING UNPAID INFRINGEMENT FP-DD-2507290010 - CAT	1		354.00
DD18426.1	31/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES DIRECT DEBIT DE FEES-203610 31/07/2025	1		0.45
DD18427.1	30/07/2025 TELSTRA	TELSTRA MOBILE PAYMENT SERVICE FROM 11/07/2025-10/08/2025 AND CALL TO 10/07/2025	1		1,427.34
DD18436.1	01/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES MONTHLY TRANSACTION SUMMARY 01/072025	1		6.70
DD18437.1	24/07/2025 SYNERGY	ELECTRICITY CHARGE STREETLIGHT TARIFF 24/5/2025 - 24/06/2025 404 STREET LIGHTS	1		7,623.67
DD18452.1	01/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	E-BANKING TRANSFER M202 CC EMIDS TOP UP 01/07/2025	1		-4,293.58
DD18452.3	11/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	WALGA INVOICE TRF25-37 ATTENDANCE FEE FOR TRANSPORT AND ROADS FORUM - TC	1		100.00

REPORT TOTALS

Bank Code	Bank Name	TOTAL
1	MUNICIPAL FUND BANK	1,571,153.79
2	TRUST FUND BANK	4,137.45
	TOTAL	1,575,291.24



SHIRE OF YORK

BUSINESS CREDIT CARD SUMMARY
JULY 2025***BUSINESS CARD 1 (M202) – EXECUTIVE MANAGER INFRASTRUCTURE AND DEVELOPMENT SERVICES***

TOTAL PURCHASES JULY 2025	\$9,134.35
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03.07.2025	Department of Transport – Vehicle Registration	\$455.00
03.07.2025	Department of Transport – Vehicle/Plant Registration	\$3,619.15
03.07.2025	Department of Transport – Vehicle/Plant Registration	\$4,596.20
11.07.2025	Walga Events – Staff Conference Registration	\$100.00
30.07.2025	Malibu Lol Pty Ltd – Staff training accommodation	\$360.00
30.07.2025	Monthly Credit Card Fee	\$4.00

BUSINESS CARD 2 (M203) – EXECUTIVE MANAGER CORPORATE AND COMMUNITY SERVICES

TOTAL PURCHASES JULY 2025	\$3,868.95
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02.07.2025	Department of Transport Vehicle/Plant Registration	\$3,864.95
30.07.2024	Monthly Card Fee	\$4.00



**MONTHLY LIST OF FUEL CARD TRANSACTIONS
JULY REPORT 2025**

DATE	SUPPLIER	REGO	MODEL	ODOMETER	AMOUNT
3/07/2025	PUMA ENERGY YORK	1IBY541	SUBARU OUTBACK WAGON	42900	36.30
3/07/2025	PUMA ENERGY YORK ROA	1ICQ468	MAZDA CX-8 SPORT AUTO	53825	105.23
4/07/2025	PUMA ENERGY YORK	1HVF884	MAZDA CX5 AWD 2023 WHITE	12623	58.24
6/07/2025	S24 SAWYERS VALLEY	1HMZ024	MAZDA CX5 SEDAN WAGON	90143	116.91
7/07/2025	PUMA ENERGY YORK	1HSA231	MAZDA CX5 SEDAN WAGON	62461	78.24
8/07/2025	PUMA ENERGY YORK ROA	Y8804	MAZDA 3 TOURING SEDAN	21762	56.71
10/07/2025	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK WAGON	43370	97.84
10/07/2025	BP CONNECT WEMBLEY S	1IBY541	SUBARU OUTBACK WAGON	43370	1.56
10/07/2025	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK WAGON	43370	0.50
11/07/2025	BP THE LAKES SURCHARG	1ICQ468	MAZDA CX-8 SPORT AUTO	53825	1.60
11/07/2025	BP THE LAKES	1ICQ468	MAZDA CX-8 SPORT AUTO	53594	100.58
11/07/2025	WEX AUSTRALIA	1ICQ468	MAZDA CX-8 SPORT AUTO	53594	0.50
11/07/2025	PUMA ENERGY YORK	1HMZ024	MAZDA CX5 SEDAN WAGON	90539	91.93
15/07/2025	PUMA ENERGY YORK	1HVF884	MAZDA CX5 AWD 2023 WHITE	12904	71.13
15/07/2025	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK WAGON	43981	89.55
15/07/2025	BP CONNECT WEMBLEY S	1IBY541	SUBARU OUTBACK WAGON	43981	1.43
15/07/2025	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK WAGON	43981	0.50
15/07/2025	PUMA ENERGY YORK ROA	Y8804	MAZDA 3 TOURING SEDAN	22200	72.26
16/07/2025	CALTEX MUNDARING	1ICQ468	MAZDA CX-8 SPORT AUTO	54597	107.51
21/07/2025	PUMA ENERGY YORK	1HSZ886	HYUNDI SUV SEDAN 2022 BLUE		77.09
22/07/2025	PUMA ENERGY YORK	1HMZ024	MAZDA CX5 SEDAN WAGON	91094	121.81
24/07/2025	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK WAGON	45092	100.21
24/07/2025	BP CONNECT WEMBLEY S	1IBY541	SUBARU OUTBACK WAGON	45092	1.60
24/07/2025	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK WAGON	45092	0.50
24/07/2025	DUNNINGS NORTHAM	Y8804	MAZDA 3 TOURING SEDAN	22740	81.01
24/07/2025	WEX AUSTRALIA	Y8804	MAZDA 3 TOURING SEDAN	22740	0.50
25/07/2025	PUMA ENERGY YORK ROA	1ICQ468	MAZDA CX-8 SPORT AUTO	55310	105.41
26/07/2025	S24 SAWYERS VALLEY	1HMZ024	MAZDA CX5 SEDAN WAGON	91645	125.99
30/07/2025	S24 SAWYERS VALLEY	1IBY541	SUBARU OUTBACK WAGON	45580	80.24
			LATE PAYMENT FEE		58.84
			TAX SUMMARY		16.50
				TOTAL	1,858.22



**MONTHLY LIST OF WOOLWORTHS CARD TRANSACTIONS
JULY REPORT 2025**

DATE	INVOICE NUMBER	BRANCH	PURCHASE	GST (\$)	AMOUNT (\$)
NO PURCHASES					

SY118-09/25 INVESTMENTS - JULY 2025

File Number:	4.7714
Author:	Denise Gobbart, Finance Management Support
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Investment Register - July 2025 ↓

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 was one (1) maturing reserve investment (AMP TD 052068921) in July 2025, that was reinvested for a further three (3) months.

When the municipal AMP Business Saver at Call was cashed in and transferred to the Municipal account there was \$50.38 interest remaining in the account. This is now reflected on the investment portfolio.

When the municipal AMP Notice Account was cashed in and transferred to the Municipal account there was \$987.08 interest remaining in the account. This is now reflected on the investment portfolio.

2025/26 Year to Date (YTD) Municipal interest totalling \$3.59 has been received and receipted or reinvested as of 31 July 2025. Reserves interest of \$6,592.51 was received on the most recent term deposit maturity and has been reinvested.

Further details of the Shire's current term deposits and bank balances are presented in Appendix 1.

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.

Workforce

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

VOTING REQUIREMENTS

Absolute Majority: No

RECOMMENDATION

That, with regard to Investments - July 2025, Council:

- 1. Receives and notes the Shire of York Investment Portfolio, as presented in Appendix 1.**



SHIRE OF YORK INVESTMENT PORTFOLIO

31 July 2025

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										
MUNICIPAL - Interest Bearing NCDs/TDs					0.00	0%	0.00%	0.00	0.00	
MUNICIPAL - Other funds										
Flex-i	Municipal Account 118630623	A-			3,732,350.51	50%	0.00%	3,732,350.51	0.00	
	Westpac	AA-			5,423.98	0%	0.80%	5,423.98	0.00	
	AMP Notice Account	BBB+			987.08	0%		987.08		
	AMP Business Saver	BBB+			50.38	0%		50.38	0.00	
MUNICIPAL - Other		Interest Earnings not paid out when draw down occurred			3,738,811.95	50%		3,738,811.95	0.00	
RESERVE - Interest Bearing NCDs/TDs										
	AMP Banking	BBB+	Tuesday, 10 June 2025	Monday, 8 December 2025	181	1,028,433.34	14%	4.45%	1,051,127.91	22,694.57
	AMP Banking	BBB+	Tuesday, 22 July 2025	Monday, 20 October 2025	90	621,219.81	8%	4.20%	627,653.26	6,433.45
	Bendigo Bank	A-	Monday, 17 February 2025	Monday, 17 November 2025	273	524,951.57	7%	4.40%	542,227.51	17,275.94
RESERVE - Interest Bearing NCDs/TDs					2,174,604.72	29%	4.33%	2,221,008.68	46,403.96	
RESERVE - Other funds										
	Reserve Acct 119521748	A-			1,067,642.37	14%	0.00%	1,067,642.37	0.00	
RESERVE - Other					1,067,642.37	14%		1,067,642.37	0.00	
TRUST - Interest Bearing NCDs/TDs										
T2/SUBDIVISIONS	Bendigo Bank	A-	Wednesday, 29 January 2025	Thursday, 29 January 2026	365	37,710.74	0.50%	4.40%	39,370.01	1,659.27
T40 I/SECTIONS 2513	Bendigo Bank	A-	Wednesday, 29 January 2025	Thursday, 29 January 2026	365	35,378.81	0.47%	4.40%	36,935.48	1,556.67
T77 C/OVERS 2514	Bendigo Bank	A-	Wednesday, 29 January 2025	Thursday, 29 January 2026	365	68,063.59	0.91%	4.40%	71,058.39	2,994.80
TRUST - Interest Bearing NCDs/TDs					141,153.14	2%	4.40%	147,363.88	6,210.74	

TRUST - Other funds						
Trust Acct 118630649	A-	346,438.96	5%	0.00%	346,438.96	0.00
TRUST - Other		346,438.96	5%		346,438.96	0.00
TOTALS		7,468,651	100%	2.91%	7,521,266	52,615
Reconciliation						
by rating			Value of Investments/Bank accounts			
AA-		5,423.98			0%	
A-		5,812,536.55			78%	
BBB+		1,650,690.61			22%	
TOTAL		7,468,651.14			100%	
Summary of Amounts						
TD's by bank			Bank Accounts - Bendigo Bank			
Bendigo Bank	666,104.71	29%	Municipal	3,732,350.51		
AMP Banking	1,649,653.15	71%	Reserve	1,067,642.37		
National Australia Bank	0.00	0%	Trust	346,438.96		
Westpac	0.00	0%	AMP At call	987.08		
			AMP Notice	50.38		
			Wespac Flex-i	5,423.98		
	2,315,757.86	100%	31-Jul-25	\$	5,152,893.28	
Total Cash						
					7,468,651.14	
Interest Earnings						
Fund			Total Cash by Fund			
	Adopted Budget	Year to Date Actual		Fund		
Municipal	\$ 50,000.00	\$ 3.59		Municipal	3,738,811.95	
Reserve	\$ 100,000.00	\$ 6,592.51		Reserve	3,242,247.09	
Trust	\$ -	\$ -		Trust	487,592.10	
Total	\$ 150,000.00	\$ 6,596.10		Total	7,468,651.14	

SY119-09/25 FINANCIAL REPORT - AUGUST 2025

File Number:	4.7714
Author:	Denise Gobbart, Finance Management Support Susan Krouzecky, Finance Officer - Creditors
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Monthly Financial Statement - August 2025 ↓ 2. List of Payments ↓ 3. Credit Card Report ↓ 4. Purchasing Card Transactions ↓

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 31 August 2025 and includes the following:

1. Monthly Statements
2. List of Creditor Payments
3. Business Card Summary
4. List of Purchasing Card Transactions

The following information provides balances for key financial areas for the Shire of York's financial position as at 31 August 2025. The opening figures for this month's report have been updated to reflect the annual financial report.

To finalise the financial position to 30 June 2025, there is still work required on long service and annual leave entitlements, reconciling stock and the asset register. Most other annual accrual adjustments have been finalised.

List of Payments for August 2025

A list of accounts paid from the Municipal Fund and Trust Fund under the Chief Executive Officer's delegated authority for the month of August 2025 is presented to Council for noting.

Outstanding Rates and Services

The total outstanding rates balance as at 31 August 2025 was \$11,723,086 compared to \$9,946,499 as at 31 August 2024. Total outstanding rates are trending 18% higher than last year with delayed collection activity for two (2) years having a significant effect. Collection activity commenced late 2024/25 has already seen an increase in payments.

TABLE 1.

CURRENT YEAR	PROPERTIES	31/08/2025	%		PROPERTIES	31/08/2024	%
3 years and over	88	\$856,661	7%		105	\$929,554	9%
2 years and over	105	\$232,819	2%		150	\$302,387	3%
1 year and over	168	\$349,717	3%		689	\$593,416	6%
Total Aged		\$1,439,197	12%*			\$1,825,357	18%*
Current Rates	2517	\$10,283,889	88%		2353	\$8,121,142	82%
Total Rates Outstanding		\$11,723,086	100%			\$9,946,499	100%

An appropriately qualified and experienced debt collection contractor has been employed to assist in resolving both younger and older 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

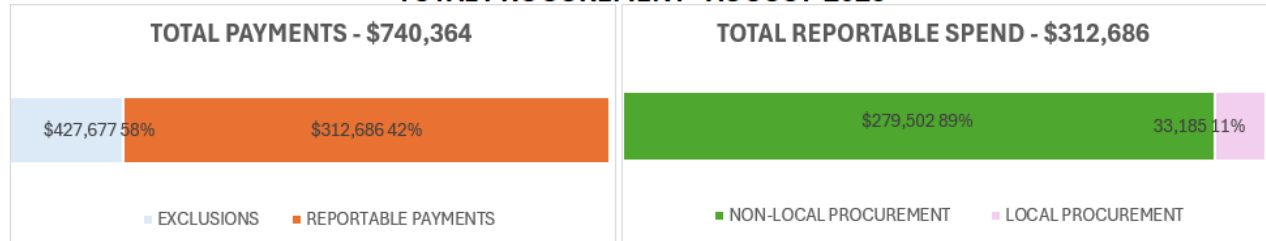
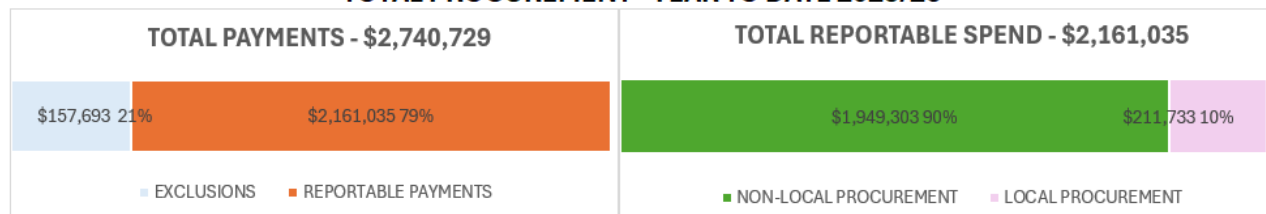
The figure for total outstanding sundry debtors as at 31 August 2025 was \$20,101 compared to \$671,711 as at 31 August 2024. Aged sundry debtors less than 60 days is mainly one (1) debtor who is being followed up for payment. Aged debts are made up of a number of small debts with no single-issue dominating.

TABLE 2.

CURRENT YEAR	31/08/2025	%		31/08/2024	%
90 days and over	\$14,829	55%		\$20,274	3%
60 days and over	\$0	0%		\$164,836	24%
30 days and over	\$11,476	42%		\$256,974	38%
Current	\$702	3%		\$235,276	35%
Total Debtors Outstanding	\$27,007	100%		\$677,360	100%
Credits	-\$6,906			-\$5,649	
Total Including Credits	\$20,101			\$671,711	

Local Procurement

To support the local economy, Council commits to spending locally where possible and reasonably practicable. For the month of August 2025, Officers report the following in relation to local procurement, noting that 11% of payments were made to local businesses by the end of August with the year-to-date (YTD) figure currently standing at 10%. This percentage is lower than earlier in the year due to the payment of major roads contracts to non-local suppliers.

TOTAL PROCUREMENT - AUGUST 2025**TOTAL PROCUREMENT - YEAR TO DATE 2025/26**

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

StrategicCouncil 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 estimate only and are subject to adjustments prior to 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

RECOMMENDATION

That, with regards to the Financial Report - August 2025, Council:

1. Receives the Monthly Financial Report and the list of payments drawn from the Municipal and Trust accounts for the period ending 31 August 2025 as summarised below:

August 2025

MUNICIPAL FUND	AMOUNT (\$)
Electronic Payments	634,868
Cheque Payments	8,723
Direct Debits	132,040
Sub total	775,631
Payroll Net Salaries	300,927
Total - Municipal	1,076,558
 TRUST FUND	
Electronic Funds Payments	4,703
Cheque Payments	0
Direct Debits Licensing	95,066
Total - Trust	99,769
 TOTAL DISBURSEMENTS	1,176,327

SHIRE OF YORK
MONTHLY FINANCIAL REPORT
(Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2025

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF YORK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

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	8,975,093	8,973,737	(1,356)	(0.02%)	
Grants, subsidies and contributions	1,505,372	522,500	522,300	(200)	(0.04%)	
Fees and charges	2,154,233	1,386,263	1,316,071	(70,192)	(5.06%)	
Interest revenue	284,000	29,330	19,716	(9,614)	(32.78%)	
Other revenue	179,800	29,964	80,251	50,287	167.82%	▲
Profit on asset disposals	102,748	0	0	0	0.00%	
	13,170,304	10,943,150	10,912,075	(31,075)	(0.28%)	
Expenditure from operating activities						
Employee costs	(6,859,454)	(1,143,112)	(835,698)	307,414	26.89%	▲
Materials and contracts	(4,792,706)	(798,582)	(258,373)	540,209	67.65%	▲
Utility charges	(560,711)	(93,414)	(21,646)	71,768	76.83%	▲
Depreciation	(6,812,097)	(1,135,336)	0	1,135,336	100.00%	▲
Finance costs	(40,709)	(6,784)	1,775	8,559	126.16%	
Insurance	(295,817)	(49,266)	(1,291)	47,975	97.38%	▲
Other expenditure	(474,695)	(79,078)	(23,637)	55,441	70.11%	▲
Loss on asset disposals	(28,802)	0	0	0	0.00%	
	(19,864,991)	(3,305,572)	(1,138,870)	2,166,702	65.55%	
Non cash amounts excluded from operating activities	2(c) 6,738,151	1,135,336	0	(1,135,336)	(100.00%)	▼
Amount attributable to operating activities	43,464	8,772,914	9,773,205	1,000,291	11.40%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	2,181,238	0	0	0	0.00%	
Proceeds from disposal of assets	436,000	0	0	0	0.00%	
	2,617,238	0	0	0	0.00%	
Outflows from investing activities						
Acquisition of property, plant and equipment	(2,142,130)	0	0	0	0.00%	
Acquisition of infrastructure	(2,857,348)	(21,251)	(17,145)	4,106	19.32%	
	(4,999,478)	(21,251)	(17,145)	4,106	19.32%	
Amount attributable to investing activities	(2,382,240)	(21,251)	(17,145)	4,106	19.32%	
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)	0	0	0	0.00%	
Transfer to reserves	(807,223)	0	(6,593)	(6,593)	0.00%	
	(963,170)	0	(6,593)	(6,593)	0.00%	
Amount attributable to financing activities	(888,170)	0	(6,593)	(6,593)	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 3,227,052	3,227,052	3,088,175	(138,877)	(4.30%)	
Amount attributable to operating activities	43,464	8,772,914	9,773,205	1,000,291	11.40%	▲
Amount attributable to investing activities	(2,382,240)	(21,251)	(17,145)	4,106	19.32%	
Amount attributable to financing activities	(888,170)	0	(6,593)	(6,593)	0.00%	
Surplus or deficit after imposition of general rates	106	11,978,715	12,837,642	858,927	7.17%	

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 31 AUGUST 2025

	Actual 30 June 2025	Actual as at 31 August 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	8,108,187	6,875,470
Trade and other receivables	1,558,624	10,952,636
Other financial assets	666,106	1,694,539
Inventories	(16,439)	3,019
Contract assets	1,762,468	905,383
Other assets	39,391	0
TOTAL CURRENT ASSETS	12,118,337	20,431,047
NON-CURRENT ASSETS		
Trade and other receivables	252,455	252,455
Other financial assets	79,620	79,620
Property, plant and equipment	46,429,182	46,429,182
Infrastructure	136,828,337	136,845,482
Right-of-use assets	947,265	947,265
TOTAL NON-CURRENT ASSETS	184,536,859	184,554,004
TOTAL ASSETS	196,655,196	204,985,051
CURRENT LIABILITIES		
Trade and other payables	2,843,242	1,401,181
Contract liabilities	3,281,890	3,281,890
Borrowings	155,947	155,947
Employee related provisions	772,403	772,403
TOTAL CURRENT LIABILITIES	7,053,482	5,611,421
NON-CURRENT LIABILITIES		
Borrowings	556,708	556,708
Employee related provisions	341,365	341,365
TOTAL NON-CURRENT LIABILITIES	898,073	898,073
TOTAL LIABILITIES	7,951,555	6,509,494
NET ASSETS	188,703,641	198,475,557
EQUITY		
Retained surplus	22,316,466	32,081,789
Reserve accounts	2,646,143	2,652,736
Revaluation surplus	163,741,032	163,741,032
TOTAL EQUITY	188,703,641	198,475,557

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 31 AUGUST 2025

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 10 September 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

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 31 AUGUST 2025

2 NET CURRENT ASSETS INFORMATION

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

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 August 2025
Note	\$	\$	\$
Current assets			
Cash and cash equivalents	8,190,980	8,108,187	6,875,470
Trade and other receivables	1,572,271	1,558,624	10,952,636
Other financial assets	666,106	666,106	1,694,539
Inventories	5,000	(16,439)	3,019
Contract assets	1,762,468	1,762,468	905,383
Other assets	39,391	39,391	0
	<u>12,236,216</u>	<u>12,118,337</u>	<u>20,431,047</u>
Less: current liabilities			
Trade and other payables	(2,822,244)	(2,843,242)	(1,401,181)
Other liabilities	(3,281,890)	(3,281,890)	(3,281,890)
Borrowings	(155,947)	(155,947)	(155,947)
Employee related provisions	(725,584)	(772,403)	(772,403)
Other provisions	(46,819)	0	0
	<u>(7,032,484)</u>	<u>(7,053,482)</u>	<u>(5,611,421)</u>
Net current assets	5,203,732	5,064,855	14,819,626
Less: Total adjustments to net current assets	2(b) (1,976,680)	(1,976,680)	(1,981,984)
Closing funding surplus / (deficit)	3,227,052	3,088,175	12,837,642

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets			
Less: Reserve accounts	(2,665,339)	(2,646,143)	(2,652,736)
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of borrowings	155,947	155,947	155,947
- Current portion of employee benefit provisions held in reserve	532,712	513,516	514,805
Total adjustments to net current assets	2(a) (1,976,680)	(1,976,680)	(1,981,984)

(c) Non-cash amounts excluded from operating activities

	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 August 2025	YTD Actual 31 August 2025
	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	(102,748)	0	0
Add: Loss on asset disposals	28,802	0	0
Add: Depreciation	6,812,097	1,135,336	0
Total non-cash amounts excluded from operating activities	6,738,151	1,135,336	0

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 31 AUGUST 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

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

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Other revenue	50,287	167.82%	▲
CRC DPRID funding incorrectly allocated. Containers for Change revenue \$17,705 higher than expected			
Expenditure from operating activities			
Employee costs	307,414	26.89%	▲
Salaries & Superannuation under Budget. Workers Compensation not yet paid, Other employee costs expenses limited as budget wasn't adopted. Incorrect IE code used for public works overheads.			
Materials and contracts	540,209	67.65%	▲
Expenditure has been restricted until after budget adoption to enable cashflow. Leading to road maintenance, tree pruning being lower than anticipated. Refuse collection & disposal fees were not expensed in August. Incorrect IE Code used for PWOH \$109,900			
Utility charges	71,768	76.83%	▲
Water accounts yet to be processed. Street lighting not processed in August.			
Depreciation	1,135,336	100.00%	▲
Depreciation not run as Asset Register yet to be rolled to 25/26			
Insurance	47,975	97.38%	▲
Insurance yet to be paid			
Other expenditure	55,441	70.11%	▲
Incorrect IE code used for elected member payments. Funding agreements held as budget hadn't been adopted. Container for Change refunds not included in the budget.			
Non cash amounts excluded from operating activities	(1,135,336)	(100.00%)	▼
Depreciation not run as Asset Register yet to be rolled to 25/26			

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

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	\$3.09 M	(\$0.14 M)
Closing	\$0.00 M	\$11.98 M	\$12.84 M	\$0.86 M
Refer to Statement of Financial Activity				

Cash and cash equivalents			Payables			Receivables		
	\$8.57 M	% of total		\$1.40 M	% Outstanding		(\$0.32 M)	% Collected
Unrestricted Cash	\$5.92 M	69.0%	Trade Payables	\$0.39 M		Rates Receivable	\$11.28 M	(2.6%)
Restricted Cash	\$2.65 M	31.0%	0 to 30 Days		(0.6%)	Trade Receivable	(\$0.32 M)	% Outstanding
			Over 30 Days		100.7%	Over 30 Days		130.9%
			Over 90 Days		69.6%	Over 90 Days		73.8%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$0.04 M	\$8.77 M	\$9.77 M	\$1.00 M
Refer to Statement of Financial Activity			

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$8.97 M	% Variance	YTD Actual	\$0.52 M	% Variance	YTD Actual	\$1.32 M	% Variance
YTD Budget	\$8.98 M	(0.0%)	YTD Budget	\$0.52 M	(0.0%)	YTD Budget	\$1.39 M	(5.1%)
Refer to 12 - Grants and Contributions			Refer to 12 - Grants and Contributions			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)	(\$0.02 M)	(\$0.02 M)	\$0.00 M
Refer to Statement of Financial Activity			

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.02 M	% Spent	YTD Actual	\$0.00 M	% Received
Adopted Budget	\$0.44 M	(100.0%)	Adopted Budget	\$2.86 M	(99.4%)	Adopted Budget	\$2.18 M	(100.0%)
Refer to 6 - Disposal of Assets			Refer to 5 - Capital Acquisitions			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)	\$0.00 M	(\$0.01 M)	(\$0.01 M)
Refer to Statement of Financial Activity			

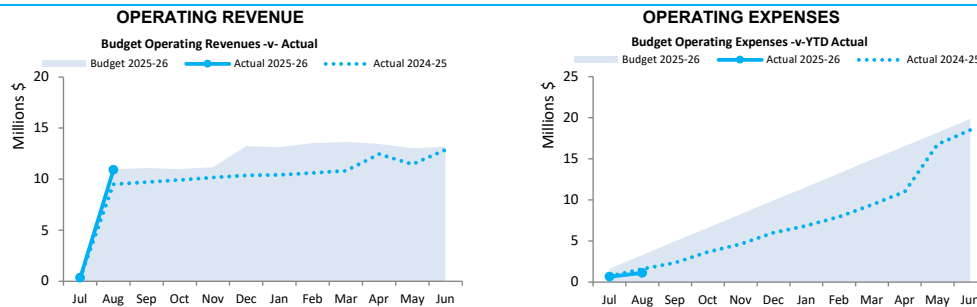
Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$2.65 M
Interest expense	\$0.00 M	Net Movement	\$0.01 M
Principal due	\$0.71 M		
Refer to 10 - Borrowings		Refer to 4 - Cash Reserves	

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

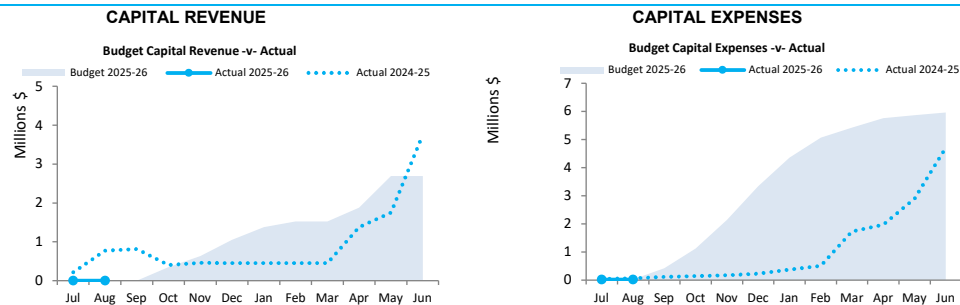
**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

2 KEY INFORMATION - GRAPHICAL

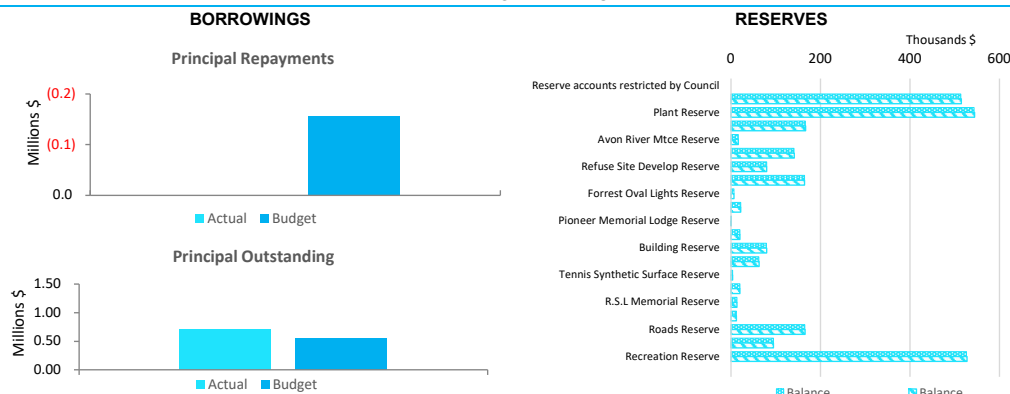
OPERATING ACTIVITIES



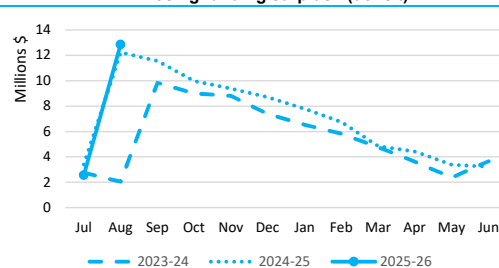
INVESTING ACTIVITIES



FINANCING ACTIVITIES



Closing funding surplus / (deficit)



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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

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	6,330	0	6,330	0		Nil	On Hand
Muni Bank	Cash and cash equivalents	5,238,737	0	5,238,737	0	Bendigo	Nil	Cheque Acc.
Westpac Flexi	Cash and cash equivalents	5,427	0	5,427	0	Westpac	Variable	N/A
AMP Municipal Notice		991	0	991	0	AMP	Variable	N/A
AMP Business Saver	Cash and cash equivalents	50	0	50	0	AMP	Variable	N/A
Trust Bank	Cash and cash equivalents	524,584	0	524,584	0	Bendigo	Nil	Cheque Acc.
Trust Bank	Cash and cash equivalents	0	0	0	58,422	Bendigo	Nil	Cheque Acc.
Bendigo Trust Term Deposit	Financial assets at amortised cost	37,711	0	37,711	0	Bendigo	4.40%	29/01/2026
Bendigo Trust Term Deposit	Financial assets at amortised cost	35,379	0	35,379	0	Bendigo	4.40%	29/01/2026
Bendigo Trust Term Deposit	Financial assets at amortised cost	68,064	0	68,064	0	Bendigo	4.40%	29/01/2026
Reserves Bank	Cash and cash equivalents	0	478,131	478,131	0	Bendigo	Variable	N/A
Reserves Term Deposits	Financial assets at amortised cost	0	1,028,433	1,028,433	0	AMP	4.45%	08/12/2025
Reserves Term Deposits	Cash and cash equivalents	0	621,220	621,220	0	AMP	4.20%	20/10/2025
Reserves Term Deposits	Financial assets at amortised cost	0	524,952	524,952	0	Bendigo	4.40%	17/11/2025
Total		5,917,273	2,652,736	8,570,009	58,422			
Comprising								
Cash and cash equivalents		5,776,119	1,099,351	6,875,470	58,422			
Financial assets at amortised cost - Term Deposits		141,154	1,553,385	1,694,539	0			
		5,917,273	2,652,736	8,570,009	58,422			

KEY INFORMATION

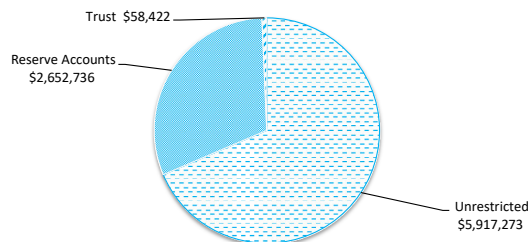
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 31 AUGUST 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	532,712	20,134		552,846	513,516	1,289	0	514,805
Plant Reserve	542,970	70,522		613,492	542,970	1,363	0	544,333
Land & Infrastructure Reserve	166,146	43,549		209,695	166,146	417	0	166,563
Avon River Mtce Reserve	16,211	613		16,824	16,211	41	0	16,252
Industrial Land Reserve	140,826	5,323		146,149	140,827	354	0	141,181
Refuse Site Develop Reserve	79,360	2,999		82,359	79,360	199	0	79,559
Centennial Gardens Reserve	164,105	6,203		170,308	164,105	412	0	164,517
Forrest Oval Lights Reserve	6,474	245		6,719	6,474	16	0	6,490
Bowls Synthetic Surface Reserve	21,485	812		22,297	21,484	54	0	21,538
Pioneer Memorial Lodge Reserve	560	60,021		60,581	560	2	0	562
Carparking Reserve	19,570	740		20,310	19,570	49	0	19,619
Building Reserve	79,215	147,994		227,209	79,215	199	0	79,414
Disaster Reserve	62,296	2,355		64,651	62,296	156	0	62,452
Tennis Synthetic Surface Reserve	3,316	125		3,441	3,316	8	0	3,324
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	33	0	13,274
Greenhills Townsite Development Reserve	11,792	446		12,238	11,792	30	0	11,822
Roads Reserve	164,864	6,230		171,094	164,864	414	0	165,278
Swimming Pool Reserve	94,578	298,529		393,107	94,578	237	0	94,815
Recreation Reserve	526,061	19,883	(75,000)	470,944	526,061	1,320	0	527,381
Bridge Reserve	0	120,000		120,000	0	0	0	0
	2,665,339	807,223	(75,000)	3,397,562	2,646,143	6,593	0	2,652,736

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	31,500	0	0	0
Buildings - specialised	539,630	0	0	0
Furniture and equipment	90,000	0	0	0
Plant and equipment	1,481,000	0	0	0
Acquisition of property, plant and equipment	2,142,130	0	0	0
Infrastructure - roads	1,977,712	0	63	63
Infrastructure - other	879,636	21,251	17,082	(4,169)
Acquisition of infrastructure	2,857,348	21,251	17,145	(4,106)
Total capital acquisitions	4,999,478	21,251	17,145	(4,106)
Capital Acquisitions Funded By:				
Capital grants and contributions	2,181,238	0	0	0
Other (disposals & C/Fwd)	436,000	0	0	0
Recreation Reserve	75,000		0	0
Contribution - operations	2,307,240	21,251	17,145	(4,106)
Capital funding total	4,999,478	21,251	17,145	(4,106)

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.

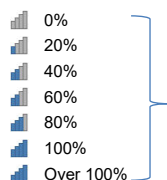
Reportable value is for the purpose of *Local Government (Financial Management) Regulation 17A(4)* is the fair value of the asset at its last valuation date minus (to the extent applicable) the accumulated depreciation and any accumulated impairment losses in respect of the non-financial asset subsequent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

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

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.

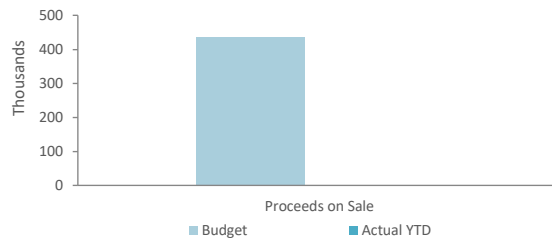
			Adopted		Variance
Account Description			Budget	YTD Budget	(Under)/Over
			\$	\$	\$
042339	ADMINISTRATION VEHICLES		55,000	0	0
043142	FURNITURE & EQUIPMENT ADMIN		90,000	0	0
053035	RANGER VEHICLE PURCHASE CAPITAL		52,000	0	0
077305	PLANT AND EQUIPMENT CAPITAL		32,000	0	0
068302	PML BUILDING CAPITAL		23,130	0	0
109383	CEMETERY INFRASTRUCTURE			0	179
109389	CBD UPGRADE		294,234	0	0
112302	SWIMMING POOL CAPITAL (STAGE 1) - BUILDINGS		300,000	0	0
112308	INFRASTRUCTURE OTHER - SWIMMING POOL		12,000	0	0
113029	TOWN HALL BUILDING		200,000	0	0
113314	CANDICE BATEMAN PARK - INFRASTRUCTURE		58,422	0	0
113335	HERITAGE TRAILS INFRASTRUCTURE		259,960	0	0
113346	OFF ROAD VEHICLE TRACK INFRASTRUCTURE		255,020	21,251	16,903
122400	ROADS TO RECOVERY PROJECTS		685,821	0	63
122401	REGIONAL ROAD GROUP PROJECTS		677,326	0	0
122407	BLACKSPOT PROJECTS		314,565	0	0
122416	LIGHT INDUSTRIAL AREA - CAPEX		300,000	0	0
127304	PLANT PURCHASES CAPITAL		1,287,000	0	0
133319	PLANT & EQUIP - VEHICLE (Y000)		55,000	0	0
143304	DEPOT - BUILDINGS CAPITAL		16,500	0	0
146303	LAND PURCHASE AND DEVELOPMENT		31,500	0	0
			4,999,478	21,251	17,145
					4,106

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
12016	P147 - Volvo G930	103,978	77,000	0	(26,978)	0	0	0	0
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
		362,054	436,000	102,748	(28,802)	0	0	0	0



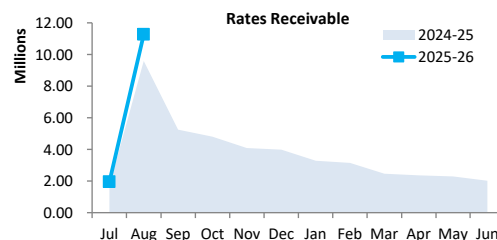
**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year	1,691,658	2,020,065
Levied this year	8,045,641	8,973,737
Less - collections to date	(7,717,234)	282,553
Net rates collectable	2,020,065	11,276,355
% Collected	79.3%	(2.6%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(6,906)	702	11,476	0	14,829	20,101
Percentage	(34.4%)	3.5%	57.1%	0.0%	73.8%	
Balance per trial balance						
Sundry Debtors	(6,906)	702	11,476	0	14,829	20,101
Other receivables	0	441,252	0	0	0	441,252
GST receivable	0	25,662	0	0	0	25,662
Receivables for employee related provisions		37,410	0	0	0	37,410
Allowance for impairment of receivables from contracts with		(848,144)	0	0	0	(848,144)
Total receivables general outstanding						(323,719)

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.

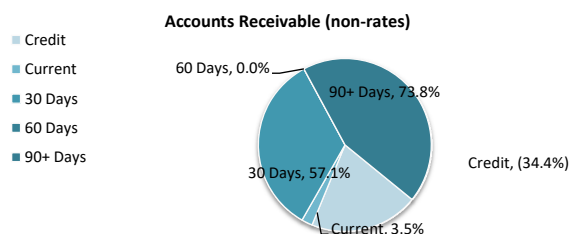
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment).

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 31 AUGUST 2025**

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
Other current assets	\$	\$	\$	\$
Financial assets at amortised cost - term deposits	666,106	1,028,433	0	1,694,539
Inventory				
Fuel	(16,439)	19,458	0	3,019
Other assets				
Accrued income	39,391	0	(39,391)	0
Contract assets				
Contract assets	1,762,468	0	(857,085)	905,383
Total other current assets	2,451,526	1,047,891	(896,476)	2,602,941
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.

Contract assets

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

OPERATING ACTIVITIES

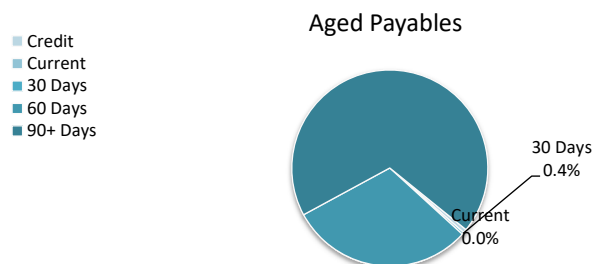
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	(2,333)	0	1,413	119,248	270,296	388,624
Percentage	(0.6%)	0.0%	0.4%	30.7%	69.6%	
Balance per trial balance						
Sundry creditors	(2,333)	0	1,413	119,248	270,296	388,624
ATO liabilities	0	92,945	0	0	0	(88,144)
Receipts in Advance - Excess Rates	0	240,165	0	0	0	27,270
Bonds and Deposits	0	556,334	0	0	0	766,945
Other Payables - ESL						306,486
Total payables general outstanding						1,401,181

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 31 AUGUST 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Forrest Oval Stage 1	62	581,713	0	0	0	(82,561)	581,713	499,152	1,456	(35,368)
Forrest Oval Stage 2	63	51,152	0	0	0	(28,668)	51,152	22,484	125	(2,086)
Forrest Oval Stage 3	64	79,790	0	0	0	(44,718)	79,790	35,072	194	(3,255)
Total		712,655	0	0	0	(155,947)	712,655	556,708	1,775	(40,709)
Current borrowings		155,947					155,947			
Non-current borrowings		556,708					556,708			
		712,655					712,655			

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 31 AUGUST 2025**

OPERATING ACTIVITIES

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2025 \$
Other current liabilities						
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		509,194	0	0	0	509,194
Provision for long service leave		216,390	0	0	0	216,390
Provision for Sick Leave		46,819	0	0	0	46,819
Total Provisions		772,403	0	0	0	772,403
Total other current liabilities		4,054,293	0	0	0	4,054,293

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 31 AUGUST 2025

OPERATING ACTIVITIES

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2025	Liability	Liability	31 Aug 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
Grants and subsidies								
GRANT FUNDS (UNTIED)	0	0	0	0	0	616,681	154,170	154,170
GRANT LOCAL ROAD (UNTIED)	0	0	0	0	0	414,198	103,549	103,549
AUSTRALIA DAY COUNCIL	0	0	0	0	0	15,000	0	0
LGGS GRANTS	0	0	0	0	0	59,300	14,825	14,825
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 PROJE	48,033	0	0	48,033	48,033	48,033	0	0
	48,033	0	0	48,033	48,033	1,394,252	503,988	503,988
Contributions								
Rates Debt Recovery Taxable (3)				0		50,000	8,332	(232)
Reimbursements Taxable Supply (03)				0		2,000	332	0
Charges Other Non Tax Supply (03)				0		0	0	1
Reimbursements Non Tax Supply (04)				0		3,000	500	210
Fire Break Contractor Costs (05)				0		3,200	532	0
Contributions to Rural Numbers (05)				0		500	82	300
Reimbursements Non Taxable - Welfare (08)				0		1,000	166	0
Contributions & Donations PML (08)				0		23,130	3,854	0
Reimbursements - Advertising (10)				0		0	0	69
Contributions/Reimbursements - Taxable (11)				0		350	58	0
Charges - Lost Books (11)				0		(20)	(2)	50
Library Interlibrary Freight Reimbursements (11)				0		(200)	(32)	144
Donations Heritage (11)				0		150	24	14
Reimbursements Taxable Supply Heritage (11)				0		10	0	0
York CRC Charges Other Tax Supply (13)				0		0	0	4,858
Reimbursements Non Tax Supply (14)				0		28,000	4,666	0
Reimbursements - Workers Comp (14)				0		0	0	12,898
	0	0	0	0	0	111,120	18,512	18,312
TOTALS	48,033	0	0	48,033	48,033	1,505,372	522,500	522,300

SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD	YTD Revenue
	1 July 2025		(As revenue)	31 Aug 2025	31 Aug 2025	Revenue	Budget	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	0	0
ROAD TO RECOVERY GRANTS	0	0	0	0	0	685,821	0	0
GRANT - RRG - ROADS	0	0	0	0	0	417,392	0	0
GRANT GOVT-BLACK SPOT FUNDING	83,857	0	0	83,857	83,857	209,643	0	0
LIGHT INDUSTRIAL AREA - GRANTS	3,150,000	0	0	3,150,000	3,150,000	300,000	0	0
	3,233,857	0	0	3,233,857	3,233,857	2,122,816	0	0
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	0	0

**SHIRE OF YORK
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025**

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 31 August 2025
	\$	\$	\$	\$
Cash in Lieu - Public Open Space	58,422	0	0	58,422
	58,422	0	0	58,422

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Shire of York
LIST OF CREDITOR PAYMENTS AUGUST 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
31916	07/08/2025 SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT 06/08/2025	1		2,498.20
INV CFC REIMBURS	06/08/2025 SHIRE OF YORK - PAY CASH	CFC REIMBURSEMENT 06/08/2025	1	2,498.20	
31917	19/08/2025 SHIRE OF YORK - PAY CASH	CONTAINERS FOR CHANGE REIMBURSEMENT 19/08/2025	1		3,155.40
INV 19082025	19/08/2025 SHIRE OF YORK - PAY CASH	CONTAINERS FOR CHANGE REIMBURSEMENT 19/08/2025	1	3,155.40	
31918	28/08/2025 SHIRE OF YORK - PAY CASH	CONTAINERS FOR CHANGE REIMBUSEMENT OF GREEN TIN AS PER RECONCILIATION 28/08/2025	1		3,069.00
INV 28082025CFC	28/08/2025 SHIRE OF YORK - PAY CASH	CONTAINERS FOR CHANGE REIMBUSEMENT OF GREEN TIN AS PER RECONCILIATION 28/08/2025	1	3,069.00	
EFT34549	11/08/2025 BUILDING AND ENERGY	BSL COLLECTION FOR JULY 2025	2		2,863.56
INV T6	06/08/2025 BUILDING AND ENERGY	BSL COLLECTION FOR JULY 2025	2	2,863.56	
EFT34550	11/08/2025 CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR JULY 2025	2		1,683.00
INV T9	06/08/2025 CONSTRUCTION TRAINING FUND	CTF COLLECTION FOR JULY 2025	2	1,674.75	
INV T9	08/08/2025 CONSTRUCTION TRAINING FUND	CTF COLLECTION - AGENCY FEE FOR JUNE 2025	2	8.25	
EFT34551	11/08/2025 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR JULY 2025	2		156.00
INV T6	06/08/2025 SHIRE OF YORK	BSL COLLECTION - AGENCY FEE FOR JULY 2025	2	90.00	
INV T9	06/08/2025 SHIRE OF YORK	CTF COLLECTION - AGENCY FEE FOR JULY 2025	2	74.25	
INV T9	08/08/2025 SHIRE OF YORK	CTF COLLECTION - AGENCY FEE FOR JUNE 2025	2	-8.25	
EFT34554	15/08/2025 ASH & RAIN PTY LTD THE JAHAYA REIGN FAMILY TRUST (IMPRINT PLASTIC)	LAMINATE BADGE X 7 - MANAGER DEVELOPMENT SERVICES, 3 X CUSTOMER SERVICE OFFICER, TRAINEE - TOURISM, FINANCIAL MANAGEMENT SUPPORT AND GOVERNANCE OFFICER	1		136.40
INV INV-5116	10/07/2025 ASH & RAIN PTY LTD THE JAHAYA REIGN FAMILY TRUST (IMPRINT PLASTIC)	LAMINATE BADGE X 7 - MANAGER DEVELOPMENT SERVICES, 3 X CUSTOMER SERVICE OFFICER, TRAINEE - TOURISM, FINANCIAL MANAGEMENT SUPPORT AND GOVERNANCE OFFICER	1	136.40	
EFT34555	15/08/2025 AUSTRALIA DAY COUNCIL (AUSPIRE)	GOLD MEMBERSHIP SUBSCRIPTION 25/26 AUSTRALIA DAY AWARDS	1		800.00
INV INV-2543	09/06/2025 AUSTRALIA DAY COUNCIL (AUSPIRE)	GOLD MEMBERSHIP SUBSCRIPTION 25/26 AUSTRALIA DAY AWARDS	1	800.00	
EFT34556	15/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		230.50

Shire of York
LIST OF CREDITOR PAYMENTS AUGUST 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		20.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		24.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 127	07/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
EFT34557	15/08/2025 AUSTRALIAN TAXATION OFFICE - PAYG	ATO PAYMENT PAYG FORTNIGHTLY PAYROLL NUMBER 127 - 05/08/2025	1		42,000.00
INV 553156762477	07/08/2025 AUSTRALIAN TAXATION OFFICE - PAYG	ATO PAYMENT PAYG FORTNIGHTLY PAYROLL NUMBER 127 - 05/08/2025	1	42,000.00	
EFT34558	15/08/2025 AVON VALLEY AG	SUPPLY FOR COLLECTION 3 X CLETHODIM 360 20L DRUM	1		726.00
INV YI43289	17/07/2025 AVON VALLEY AG	SUPPLY FOR COLLECTION 3 X CLETHODIM 360 20L DRUM	1	726.00	
EFT34559	15/08/2025 AVON VALLEY TYRE SERVICE	SUPPLY AND FIT NEW TYRES FOR GIANNI FERRARI MOWER	1		1,985.50
INV IV0000000920	18/07/2025 AVON VALLEY TYRE SERVICE	SUPPLY AND FIT NEW TYRES FOR GIANNI FERRARI MOWER	1	960.00	
INV IV0000000924	23/07/2025 AVON VALLEY TYRE SERVICE	REPLACEMENT OF FIRE TRUCK TYRES DAMAGED DURING WILBERFORCE RD FIRE ON 24/02/2025. INSURANCE CLAIM THROUGH LGIS.	1	727.50	
INV IV0000000927	31/07/2025 AVON VALLEY TYRE SERVICE	SUPPLY FOR COLLECTION 1X CENTURY DIN65LH BATTERY FOR 2022 ISUZU UTE Y211	1	298.00	
EFT34560	15/08/2025 BAKERS CREEK PTY LTD	REMOVE WATER DAMAGED KITCHEN AT 17 FORBES STREET AND REPLACE WITH NEW KITCHEN	1		7,709.12
INV 562	16/07/2025 BAKERS CREEK PTY LTD	REMOVE WATER DAMAGED KITCHEN AT 17 FORBES STREET AND REPLACE WITH NEW KITCHEN	1	7,589.12	
INV 561	01/08/2025 BAKERS CREEK PTY LTD		1	120.00	
EFT34561	15/08/2025 BITUMEN DISTRIBUTORS PTY LTD	SUPPLY FOR COLLECTION 800 LITRES OF CRS 60 EMULSION	1		924.00
INV 0002651	16/07/2025 BITUMEN DISTRIBUTORS PTY LTD	SUPPLY FOR COLLECTION 800 LITRES OF CRS 60 EMULSION	1	924.00	
EFT34562	15/08/2025 CORSIGN WA	SUPPLY FOR DELIVERY VIA THE SHIRE OF YORK TOLL ACCOUNT 2 X UBD200SM-Y DOUBLE RAIL SURFACE MOUNT U-BAR 2000MM POWDER COATED YELLOW	1		1,030.70

Shire of York
LIST OF CREDITOR PAYMENTS AUGUST 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 00094813	16/07/2025 CORSIGN WA	SUPPLY FOR DELIVERY VIA THE SHIRE OF YORK TOLL ACCOUNT 2 X UBD200SM-Y DOUBLE RAIL SURFACE MOUNT U-BAR 2000MM POWDER COATED YELLOW	1	893.20	
INV 00097023	24/07/2025 CORSIGN WA	SUPPLY AND DELIVER VIA THE SHIRE OF YORK TOLL ACCOUNT 5 X R5-40 NO PARKING <--> 225X450 R/B/W CL100	1	137.50	
EFT34563	15/08/2025 CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE CHARGES - ADMIN - JULY 2025	1		276.02
INV 1014167184	03/08/2025 CREDIT MANAGEMENT AUSTRALIA POST	POSTAGE CHARGES - ADMIN - JULY 2025	1	276.02	
EFT34564	15/08/2025 D & A PLUMBING & GAS SERVICES	REPAIR TAP THAT HAS BEEN KICKED OVER AND DAMAGED	1		273.92
INV 2760104	04/08/2025 D & A PLUMBING & GAS SERVICES	REPAIR TAP THAT HAS BEEN KICKED OVER AND DAMAGED	1	273.92	
EFT34565	15/08/2025 DARRYS PLUMBING AND GAS	REPLACE LEAKING STOP COCK IN MENS TOILETS	1		150.12
INV IV02824	18/07/2025 DARRYS PLUMBING AND GAS	REPLACE LEAKING STOP COCK IN MENS TOILETS	1	150.12	
EFT34566	15/08/2025 ENVIRONMENTAL HEALTH AUSTRALIA (NSW) INC	I'M ALERT FOOD SAFETY SUBSCRIPTION JULY 2024 - JUNE 2025 - HEALTH SERVICES	1		660.00
INV 5687	25/06/2024 ENVIRONMENTAL HEALTH AUSTRALIA (NSW) INC	I'M ALERT FOOD SAFETY SUBSCRIPTION JULY 2024 - JUNE 2025 - HEALTH SERVICES	1	330.00	
INV 6232	12/08/2025 ENVIRONMENTAL HEALTH AUSTRALIA (NSW) INC	I'M ALERT FOOD SAFETY SUBSCRIPTION JULY 2025 - JUNE 2026	1	330.00	
EFT34567	15/08/2025 FOCUS NETWORKS	MONTHLY SAAS (SOFTWARE AS A SERVICE) - JULY 2025	1		15,350.62
INV MPSD-14918	07/07/2025 FOCUS NETWORKS	MONTHLY MPS DEVICE AGREEMENT - JULY 2025	1	6,385.50	
INV SAAS-14947	09/07/2025 FOCUS NETWORKS	MONTHLY SAAS (SOFTWARE AS A SERVICE) - JULY 2025	1	8,965.12	
EFT34568	15/08/2025 HEARTLANDS VET HOSPITAL	EUTHANISE TABBY CAT (UNLESS DETERMINE CAT NOT FERAL) - 11 JULY 2025	1		130.00
INV 2060422	11/07/2025 HEARTLANDS VET HOSPITAL	EUTHANISE TABBY CAT (UNLESS DETERMINE CAT NOT FERAL) - 11 JULY 2025	1	130.00	
EFT34569	15/08/2025 INSTANT WEIGHING	COMPLETE CALIBRATION ON 2022 JOHN DEERE LOADER	1		1,733.60
INV 5569	05/08/2025 INSTANT WEIGHING	COMPLETE CALIBRATION ON 2022 JOHN DEERE LOADER	1	1,733.60	
EFT34570	15/08/2025 IT VISION (READYTECH ON INVOICE)	UPDATE AWC RULES IN OUTSIDE AWARD POLICY - INITIAL INVOICE 39368 15/12/2023	1		831.60
INV INITV042495	29/07/2025 IT VISION (READYTECH ON INVOICE)	UPDATE AWC RULES IN OUTSIDE AWARD POLICY - INITIAL INVOICE 39368 15/12/2023	1	831.60	

Shire of York
LIST OF CREDITOR PAYMENTS AUGUST 2025

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34571	15/08/2025 J & N VENTURES PTY LTD T/A YORK SINCE 1831 (WHEATBELT LUXURY ESCAPES)	SUPPLY AND DELIVERY OF 'YORK SINCE 1831' HESSIAN BAGS FOR RESALE AT YORK VISITOR CENTRE RECIEVED 01/10/2024	1		119.50
INV 25-01	04/08/2025 J & N VENTURES PTY LTD T/A YORK SINCE 1831 (WHEATBELT LUXURY ESCAPES)	SUPPLY AND DELIVERY OF 'YORK SINCE 1831' HESSIAN BAGS FOR RESALE AT YORK VISITOR CENTRE RECIEVED 01/10/2024	1	119.50	
EFT34572	15/08/2025 JAMES BENNETT PTY LTD	PURCHASE OF THREE DAUGHERS OF EVE - LIBRARY	1		16.09
INV 4851910	25/07/2025 JAMES BENNETT PTY LTD	PURCHASE OF THREE DAUGHERS OF EVE - LIBRARY	1	16.09	
EFT34573	15/08/2025 JLT RISK SOLUTIONS PTY LTD	MARINE CARGO - RENEWAL 30/06/2025-30/06/2026 - POLICY NUMBER M9M032560CAN - INSURER QBE INSURANCE	1		693.00
INV 062-218357	07/07/2025 JLT RISK SOLUTIONS PTY LTD	MARINE CARGO - RENEWAL 30/06/2025-30/06/2026 - POLICY NUMBER M9M032560CAN - INSURER QBE INSURANCE	1	693.00	
EFT34574	15/08/2025 LINDON MELLOR	STAFF REIMBURSEMENT UNIFORM ALLOWANCE - LINDON MELLOR	1		500.00
INV 21072025	21/07/2025 LINDON MELLOR	STAFF REIMBURSEMENT UNIFORM ALLOWANCE - LINDON MELLOR	1	500.00	
EFT34575	15/08/2025 LLOYD INVESMENT - COMMUNITY MATTERS	SHIRE PAGE AUGUST 2025 EDITION	1		1,652.70
INV 4124	31/07/2025 LLOYD INVESMENT - COMMUNITY MATTERS	SHIRE PAGE AUGUST 2025 EDITION	1	1,652.70	
EFT34576	15/08/2025 LOCAL HEALTH AUTHORITIES ANALYTICAL COMM	ANALYTICAL SERVICES 2025/26 - LHAAC SAMPLING SCHEME ANNUAL FEE 2025/26 - ENVIRONMENTAL HEALTH	1		858.96
INV MA2025-137	09/07/2025 LOCAL HEALTH AUTHORITIES ANALYTICAL COMM	ANALYTICAL SERVICES 2025/26 - LHAAC SAMPLING SCHEME ANNUAL FEE 2025/26 - ENVIRONMENTAL HEALTH	1	858.96	
EFT34577	15/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		60.00
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	

Shire of York
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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT34578	15/08/2025 MAL AUTOMOTIVES	90,000KM VEHICLE SERVICE - FORD RANGER UTILITY - 1HMZ024 (MANAGER DEVELOPMENT SERVICES VEHICLE)	1		656.68
INV 32343	28/07/2025 MAL AUTOMOTIVES	90,000KM VEHICLE SERVICE - FORD RANGER UTILITY - 1HMZ024 (MANAGER DEVELOPMENT SERVICES VEHICLE)	1	656.68	
EFT34579	15/08/2025 MARKET CREATIONS AGENCY PTY LTD	COUNCIL CONNECT HOSTING & SUBSCRIPTION - FY25/26	1		17,908.00
INV IH60-2	01/07/2025 MARKET CREATIONS AGENCY PTY LTD	COUNCIL CONNECT HOSTING & SUBSCRIPTION - FY25/26	1	17,908.00	
EFT34580	15/08/2025 MB TRAFFIC PLANNING & MANAGEMENT PTY LTD	SUPPLY AND DELIVER 2X COPIES OF EACH TMP AND TGS'S BOUND AND LAMINATED SUPPLYING ADDITIONAL ELECTRONIC COPIES	1		847.00
INV 0002336	28/07/2025 MB TRAFFIC PLANNING & MANAGEMENT PTY LTD	SUPPLY AND DELIVER 2X COPIES OF EACH TMP AND TGS'S BOUND AND LAMINATED SUPPLYING ADDITIONAL ELECTRONIC COPIES	1	847.00	
EFT34581	15/08/2025 MCLEODS LAWYERS	LEGAL REPRESENTATION MATTER NUMBER 55465	1		3,982.88
INV 146656	31/07/2025 MCLEODS LAWYERS	LEGAL REPRESENTATION MATTER NUMBER 55465	1	2,569.60	
INV 146657	31/07/2025 MCLEODS LAWYERS	LEGAL ADVICE MATTER 55425	1	1,413.28	
EFT34582	15/08/2025 NORTHERN GARAGE DOORS WA	CARRY OUT SERVICE TO TWO ROLLER DOORS AT DEPOT WORKSHOP	1		440.00
INV 2863	04/08/2025 NORTHERN GARAGE DOORS WA	CARRY OUT SERVICE TO TWO ROLLER DOORS AT DEPOT WORKSHOP	1	440.00	
EFT34583	15/08/2025 NUTRIEN AG SOLUTIONS	SUPPLY FOR COLLECTION 1 X LLAN EZYFLOW NANO COPPER 10L	1		467.01
INV 912998332	21/07/2025 NUTRIEN AG SOLUTIONS	SUPPLY FOR COLLECTION 1 X CP45102 100 MESH GREEN FILTER AND 4 X PKT-8079-PP-100 100 MESH FILTER	1	214.01	
INV 913013452	23/07/2025 NUTRIEN AG SOLUTIONS	SUPPLY FOR COLLECTION 1 X LLAN EZYFLOW NANO COPPER 10L	1	253.00	
EFT34584	15/08/2025 OFFICEWORKS	PURCHASE OF STAFF IPHONE 13 128GB MIDNIGHT	1		936.05
INV 622764844	16/07/2025 OFFICEWORKS	PURCHASE OF STAFF IPHONE 13 128GB MIDNIGHT	1	936.05	
EFT34585	15/08/2025 PLANNING INSTITUTE AUSTRALIA	POSITION LISTING FOR A PLANNER ROLE	1		360.00
INV 26810	04/07/2025 PLANNING INSTITUTE AUSTRALIA	POSITION LISTING FOR A PLANNER ROLE	1	360.00	

Shire of York
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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34586	15/08/2025 PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA	YORK AGENCY - TRANSWA BOOKING FARES JULY 2025	1		138.62
INV 3999340JUL25	31/07/2025 PUBLIC TRANSPORT AUTHORITY OF WESTERN AUSTRALIA		1	138.62	
EFT34587	15/08/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYING SERVICES FOR BP250056	1		3,300.00
INV 02025031	16/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYING SERVICES FOR BP250056	1	330.00	
INV 02025032	16/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYING SERVICES FOR BP250072	1	330.00	
INV 02025036	16/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYING SERVICES FOR BP250077	1	330.00	
INV 02025029	16/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYING SERVICES FOR BP250048	1	330.00	
INV 02025030	16/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYING SERVICES FOR BP250075	1	330.00	
INV 02025065	22/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYING SERVICES FOR BP250074	1	330.00	
INV 02025080	28/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYOR SERVICES FOR BP250078	1	330.00	
INV 02025082	28/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYOR SERVICES FOR BP250086	1	330.00	
INV 02025083	28/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYOR SERVICES FOR BP250085	1	330.00	
INV 02025094	31/07/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	SUPPLY BUILDING SURVEYOR SERVICES FOR BP250088	1	330.00	
EFT34588	15/08/2025 REBECCA LEE-ANNE ATKINSON	STAFF REIMBURSEMENT OF MEALS FOR THE SHOWCASE CIRCUIT WEST CONFERENCE 2025 - REBECCA ATKINSON	1		237.53
INV 28072025	28/07/2025 REBECCA LEE-ANNE ATKINSON	STAFF REIMBURSEMENT OF MEALS FOR THE SHOWCASE CIRCUIT WEST CONFERENCE 2025 - REBECCA ATKINSON	1	237.53	
EFT34589	15/08/2025 REBECCA LOUISE PALUMBO	STAFF REIMBURSEMENT - REGISTRATION FEE FOR FUNDAMENTALS OF ROAD CONSTRUCTION - REBECCA PALUMBO	1		1,295.00

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 30072025	30/07/2025 REBECCA LOUISE PALUMBO	STAFF REIMBURSEMENT - PURCHASE OF CONTRACT TEMPLATES FOR WAUGAL RISING PROJECT	1	200.00	
INV 08082025	08/08/2025 REBECCA LOUISE PALUMBO	STAFF REIMBURSEMENT - REGISTRATION FEE FOR FUNDAMENTALS OF ROAD CONSTRUCTION - REBECCA PALUMBO	1	1,095.00	
EFT34590	15/08/2025 REGAN JONES	REIMBURSEMENT OF VOLUNTEER FIRE FIGHTER REGAN JONES FOR FOOD AND WELFARE FOR THE WILBERFOCE FIRE ON 25/02/2002	1		130.70
INV 25022025	09/04/2025 REGAN JONES	REIMBURSEMENT OF VOLUNTEER FIRE FIGHTER REGAN JONES FOR FOOD AND WELFARE FOR THE WILBERFOCE FIRE ON 25/02/2002	1	130.70	
EFT34591	15/08/2025 ROUS ELECTRICAL	REPAIR DAMAGED MOTHER BOARD IN AIRCON UNIT AT WEATBELT WOMAN'S HUB	1		1,661.91
INV 00004248	29/05/2025 ROUS ELECTRICAL	REPLACE LIGHTS IN TOWN HALL	1	253.00	
INV 00004289	16/07/2025 ROUS ELECTRICAL	CARRY OUT REPAIRS TO LIGHT IN BAR STOREROOM AND UNDER COUNTER HOT WATER SYSTEM IN BAR AREA	1	300.00	
INV 00004295	22/07/2025 ROUS ELECTRICAL	REPAIR DAMAGED MOTHER BOARD IN AIRCON UNIT AT WEATBELT WOMAN'S HUB	1	1,108.91	
EFT34592	15/08/2025 SCOTT PRINTERS PTY LTD T/A SCOTT PRINT	PRODUCTION OF A3 MAPS LANDSCAPE - 2,500 COPIES (50 PADS OF 50 PAGES EACH)	1		1,054.90
INV 192,252	17/07/2025 SCOTT PRINTERS PTY LTD T/A SCOTT PRINT	PRODUCTION OF A3 MAPS LANDSCAPE - 2,500 COPIES (50 PADS OF 50 PAGES EACH)	1	1,054.90	
EFT34593	15/08/2025 SEEK LIMITED	JOB ADVERTISEMENT - ROAD MAINTENANCE - GENERAL HAND	1		803.00
INV 701325496	24/07/2025 SEEK LIMITED	JOB ADVERTISEMENT - ROAD MAINTENANCE - GENERAL HAND	1	489.50	
INV 701325496	24/07/2025 SEEK LIMITED	JOB ADVERTISEMENT - MANAGER FINANCE	1	313.50	
EFT34594	15/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		135.00
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 127	07/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT34595	15/08/2025 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	SUPPLY AND FIT A AE4707B GME ANTENNA 595MM BLACK 2.1DBI GAIN	1		294.53
INV INV-4355	01/08/2025 TARRAN NELSON PTY LTD T/A YORK AUTO ELECTRICS	SUPPLY AND FIT A AE4707B GME ANTENNA 595MM BLACK 2.1DBI GAIN	1	294.53	
EFT34596	15/08/2025 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK DEPOT - CORSIGNS	1		600.19
INV 0593-S337610	13/07/2025 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK DEPOT - CORSIGNS	1	520.84	
INV 0594-S337610	20/07/2025 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK DEPOT CORSIGNS 17/07/2025	1	79.35	
EFT34597	15/08/2025 THE ESTATE OF LEX DOUGLAS HUMPHREY	RATES REFUND A60428	1		2,290.63
INV A60428	11/08/2025 THE ESTATE OF LEX DOUGLAS HUMPHREY	RATES REFUND A60428		2,290.63	

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34598	15/08/2025 THE TRUSTEE FOR REBUS RESTROOMS UNIT TRUST TA REBUS RESTROOMS	YORK ORV AREA TOILET SUPPLY AND INSTALLATION WORKS AWARDED - FINAL PAYMENT	1		18,601.83
INV 0063	16/07/2025 THE TRUSTEE FOR REBUS RESTROOMS UNIT TRUST TA REBUS RESTROOMS	YORK ORV AREA TOILET SUPPLY AND INSTALLATION WORKS AWARDED - FINAL PAYMENT	1	18,601.83	
EFT34599	15/08/2025 TITE SECURITY	SECURITY ALARM MONITORING ADMINISTRATION BUILDNG QUARTER 3: 1 JULY - 30 SEPTEMBER 2025	1		271.70
INV 618279	03/06/2025 TITE SECURITY	SECURITY ALARM MONITORING ADMINISTRATION BUILDNG QUARTER 3: 1 JULY - 30 SEPTEMBER 2025	1	271.70	
EFT34600	15/08/2025 TLB TIMBER PTY LTD	SUPPLY AND DELIVERY OF 8 X 4.2M AND 2 X 2.1M MERBAU TIMBER PLANKS FOR REPAIRS TO YORK SWING BRIDGE DECK	1		3,933.47
INV 108917	30/07/2025 TLB TIMBER PTY LTD	SUPPLY AND DELIVERY OF 8 X 4.2M AND 2 X 2.1M MERBAU TIMBER PLANKS FOR REPAIRS TO YORK SWING BRIDGE DECK	1	3,933.47	
EFT34601	15/08/2025 TREE TECH AUSTRALIA	COMPLETE THE STUMP GRINDING OF TWO TREES ON BRUNSWICK RD	1		863.50
INV INV-0447	31/07/2025 TREE TECH AUSTRALIA	COMPLETE THE STUMP GRINDING OF TWO TREES ON BRUNSWICK RD	1	863.50	
EFT34602	15/08/2025 TRUSTEE FOR JAIK FAMILY TRUST T/A MADORA BAY SETTLEMENTS	RATES REFUND A8920	1		1,657.00
INV A8920	11/08/2025 TRUSTEE FOR JAIK FAMILY TRUST T/A MADORA BAY SETTLEMENTS	RATES REFUND A8920		1,657.00	
EFT34603	15/08/2025 VANESSA JAYDE GREEN	STAFF REIMBURSEMENT UNIFORM ALLOWANCE - VANESSA GREEN	1		500.00
INV 13082025	13/08/2025 VANESSA JAYDE GREEN	STAFF REIMBURSEMENT UNIFORM ALLOWANCE - VANESSA GREEN	1	500.00	
EFT34604	15/08/2025 VOCUS PTY LTD	IP VOICE CALL CHARGES, IP TELEPHONE SERVICES AND SIP	1		1,034.03
INV P1322208	01/07/2025 VOCUS PTY LTD	NETWORK UC ACCESS ADMINISTRATION - BANDWIDTH: 5MBPS - JULY 2025	1	385.00	
INV 81021-020725	02/07/2025 VOCUS PTY LTD	IP VOICE CALL CHARGES, IP TELEPHONE SERVICES AND SIP	1	649.03	
EFT34605	15/08/2025 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	STAFF TRAINING - PEOPLE & CULTURE SEMINAR	1		600.00
INV PCS25-39	03/07/2025 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	STAFF TRAINING - PEOPLE & CULTURE SEMINAR	1	600.00	
EFT34606	15/08/2025 WESTGROW FARM TREES	SUPPLY AND DELIVER 4 TRAYS OF TREE TUBES @ \$110.00 EACH FOR THE PRIMARY SCHOOL PLANTING DAY (TOTAL 256 TREES)	1		484.00

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV INV-0653	19/06/2025 WESTGROW FARM TREES	SUPPLY AND DELIVER 4 TRAYS OF TREE TUBES @ \$110.00 EACH FOR THE PRIMARY SCHOOL PLANTING DAY (TOTAL 256 TREES)	1	484.00	
EFT34607	15/08/2025 WHEATBELT NATURAL RESOURCE MANAGEMENT	WHEATBELT NRM CORELLA PROJECT PAYMENT YEAR 3 - QUARTER 1 & 2	1		2,750.00
INV 00301732	15/07/2025 WHEATBELT NATURAL RESOURCE MANAGEMENT	WHEATBELT NRM CORELLA PROJECT PAYMENT YEAR 3 - QUARTER 1 & 2	1	2,750.00	
EFT34608	15/08/2025 YORK ELECTRICAL SERVICE	CARRY OUT REPAIRS TO TV ANTENNA DAMAGED BY CORELLAS	1		135.10
INV INV-0188	20/07/2025 YORK ELECTRICAL SERVICE	CARRY OUT REPAIRS TO TV ANTENNA DAMAGED BY CORELLAS	1	135.10	
EFT34609	28/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		230.50
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		20.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		24.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
INV 128	21/08/2025 AUSTRALIAN SERVICES UNION	PAYROLL DEDUCTIONS/CONTRIBUTIONS		26.50	
EFT34610	28/08/2025 AUSTRALIAN TAXATION OFFICE	ATO BUSINESS ACTIVITY STATEMENT JUNE 2025	1		278,795.00
INV 21072025	21/07/2025 AUSTRALIAN TAXATION OFFICE	ATO BUSINESS ACTIVITY STATEMENT JUNE 2025	1	278,795.00	
EFT34611	28/08/2025 AUSTRALIAN TAXATION OFFICE - PAYG	AUSTRALIAN TAXATION OFFICE PAYROLL PAYG PAYROLL - 128 19/08/2025 - RRN 553156762477870	1		44,106.00
INV 553156762477	21/08/2025 AUSTRALIAN TAXATION OFFICE - PAYG	AUSTRALIAN TAXATION OFFICE PAYROLL PAYG PAYROLL - 128 19/08/2025 - RRN 553156762477870	1	44,106.00	
EFT34612	28/08/2025 BLUE FORCE PTY LTD	MONITORING FEES IP AND GPRS COMMERCIAL ALARM MONITORING SERVICE FOR YORK RECREATION AND CONFERENCE CENTRE 01/07/2025 - 30/09/2025	1		269.05
INV 232891	01/07/2025 BLUE FORCE PTY LTD	MONITORING FEES IP AND GPRS COMMERCIAL ALARM MONITORING SERVICE FOR YORK RECREATION AND CONFERENCE CENTRE 01/07/2025 - 30/09/2025	1	269.05	

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
EFT34613	28/08/2025 CHG-MERIDIAN AUSTRALIA PTY LTD	HIRE GYM EQUIPMENT 01/01/2025-31/03/2025	1		1,342.02
INV 690006234	05/12/2024 CHG-MERIDIAN AUSTRALIA PTY LTD	HIRE GYM EQUIPMENT 01/01/2025-31/03/2025	1	1,342.02	
EFT34614	28/08/2025 COUNTRY COPIERS	PHOTOCOPYING CHARGES FOR SHIRE OF YORK AND CUSTOMERS AT YORK COMMUNITY RESOURCE CENTRE 01/07/2025-06/08/2025	1		490.47
INV 225784	06/08/2025 COUNTRY COPIERS		1	105.19	
INV 225819	06/08/2025 COUNTRY COPIERS	PHOTOCOPYING CHARGES FOR SHIRE OF YORK AND CUSTOMERS AT YORK COMMUNITY RESOURCE CENTRE 01/07/2025-06/08/2025	1	385.28	
EFT34615	28/08/2025 CURATE ARTS INCORPORATED T/A PERTH GOSPEL CHOIR	PERTH GOSPEL CHOIR OF CURATE ARTS INC - COMMUNITY FUNDING ACQUITTAL - COUNCIL RESOLUTION 130625	1		3,432.00
INV 00126	13/08/2025 CURATE ARTS INCORPORATED T/A PERTH GOSPEL CHOIR	PERTH GOSPEL CHOIR OF CURATE ARTS INC - COMMUNITY FUNDING ACQUITTAL - COUNCIL RESOLUTION 130625	1	3,432.00	
EFT34616	28/08/2025 DARRYS PLUMBING AND GAS	GREASE ARRESTOR CLEANING (WASTE DISPOSAL) AUGUST 2025 AT YORK RECREATION AND CONFERENCE CENTRE	1		385.00
INV IV02853	01/08/2025 DARRYS PLUMBING AND GAS	GREASE ARRESTOR CLEANING (WASTE DISPOSAL) AUGUST 2025 AT YORK RECREATION AND CONFERENCE CENTRE	1	385.00	
EFT34617	28/08/2025 FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	SUPPLY AND DELIVER 7000LITRES OF DISTILLATE TO THE SHIRE OF YORK WORKS DEPOT	1		12,644.94
INV 59102380	04/08/2025 FUEL DISTRIBUTORS OF WESTERN AUSTRALIA PTY LTD	SUPPLY AND DELIVER 7000LITRES OF DISTILLATE TO THE SHIRE OF YORK WORKS DEPOT	1	12,644.94	
EFT34618	28/08/2025 FUNNY FARM FLOWERS	BEREAVEMENT FLOWERS 23/07/2025	1		175.00
INV 95	23/07/2025 FUNNY FARM FLOWERS	BEREAVEMENT FLOWERS 23/07/2025	1	175.00	
EFT34619	28/08/2025 IT VISION (READYTECH ON INVOICE)	IT VISION ANNUAL SUBSCRIPTION (SYNERGY) 25/26	1		77,376.75
INV INITV042333	22/05/2025 IT VISION (READYTECH ON INVOICE)	IT VISION ANNUAL SUBSCRIPTION (SYNERGY) 25/26	1	77,376.75	
EFT34620	28/08/2025 JTAGZ PTY LTD	PROVIDE WRAP AND STRAP DOG AND CAT TAGS - 400 BLUE EXPEIRY 31/10/2025 AND 500 ORANGE (LIFETIME)	1		442.75
INV 00035833	13/08/2025 JTAGZ PTY LTD	PROVIDE WRAP AND STRAP DOG AND CAT TAGS - 400 BLUE EXPEIRY 31/10/2025 AND 500 ORANGE (LIFETIME)	1	442.75	
EFT34621	28/08/2025 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LOCAL GOVERNMENT PROFESSIONALS - EXECUTIVE LEADERSHIP PROGRAM - TRAINING - REBECCA ATKINSON - 1ST TO 3RD SEPTEMBER 2025	1		4,535.00

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 46690	15/08/2025 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	LOCAL GOVERNMENT PROFESSIONALS - EXECUTIVE LEADERSHIP PROGRAM - TRAINING - REBECCA ATKINSON - 1ST TO 3RD SEPTEMBER 2025	1	3,950.00	
INV 46696	18/08/2025 LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	STAFF ATTENDANCE AT INTRODUCTION TO LOCAL GOVERNMENT WORKSHOP - SO	1	585.00	
EFT34622	28/08/2025 LOCK, STOCK & FARRELL LOCKSMITH PTY LTD	SUPPLY ONLY - 1 X LW TUBULAR 530 DEADLATCH 60MM BACKSET INCLUDING MY POST MAX PLASTIC SACHEL	1		83.50
INV 34976-1	31/07/2025 LOCK, STOCK & FARRELL LOCKSMITH PTY LTD	SUPPLY ONLY - 1 X LW TUBULAR 530 DEADLATCH 60MM BACKSET INCLUDING MY POST MAX PLASTIC SACHEL	1	83.50	
EFT34623	28/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS	1		55.00
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 LOTTO - OUTSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT34624	28/08/2025 MAL AUTOMOTIVES	43,000KM SERVICE TO SUBARU OUTBACK 1IBY 541 - CEO'S VEHICLE	1		511.88
INV 32358	31/07/2025 MAL AUTOMOTIVES	43,000KM SERVICE TO SUBARU OUTBACK 1IBY 541 - CEO'S VEHICLE	1	511.88	
EFT34625	28/08/2025 OARS ACROSS THE WATERS PTY LTD	DELIVERY OF ON-SITE COUNSELLING SERVICES 31/07/2025 – 6 X INDIVIDUAL SESSIONS + TRAVEL + FOLLOW-UP	1		3,088.80
INV 9117	04/08/2025 OARS ACROSS THE WATERS PTY LTD	DELIVERY OF ON-SITE COUNSELLING SERVICES 31/07/2025 – 6 X INDIVIDUAL SESSIONS + TRAVEL + FOLLOW-UP	1	3,088.80	
EFT34626	28/08/2025 RAYMOND PAUL BARRON T/AS BASICS APPROVAL SERVICES	PROVISION FOR BUILDING SURVEYING SERVICES FOR BP250038	1		330.00

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Cheque /EFT No	Date Name	Invoice Description	Bank Code	INV Amount	Amount
INV 128	21/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
INV 128	21/08/2025 SHIRE OF YORK SOCIAL CLUB - LOTTO INSIDE	PAYROLL DEDUCTIONS/CONTRIBUTIONS		5.00	
EFT34629	28/08/2025 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK DEPOT CORSIGNS - 24/07/2025	1		56.67
INV 0595-S337610	03/08/2025 TEAM GLOBAL EXPRESS PTY LTD	FREIGHT CHARGES FOR THE SHIRE OF YORK DEPOT CORSIGNS - 24/07/2025	1	56.67	
EFT34630	28/08/2025 THE TRUSTEE FOR BRETT FISCHER TRUST T/A SECURITY FENCING PERTH	CARRY OUT REPAIRS TO FENCING AT YORK SHIRE DISPOSAL SITE	1		1,958.00
INV 22140	04/07/2025 THE TRUSTEE FOR BRETT FISCHER TRUST T/A SECURITY FENCING PERTH	CARRY OUT REPAIRS TO FENCING AT YORK SHIRE DISPOSAL SITE	1	1,958.00	
EFT34631	28/08/2025 TOTALLY WORK WEAR	SUPPLY AND DELIVER UNIFORMS FOR DEPOT WORKFORCE PART ORDER	1		812.41
INV MD160062	24/07/2025 TOTALLY WORK WEAR	SUPPLY AND DELIVER UNIFORMS FOR DEPOT WORKFORCE PART ORDER	1	456.26	
INV MD160063	24/07/2025 TOTALLY WORK WEAR	SUPPLY AND DELIVER UNIFORMS FOR DEPOT WORKFORCE FINAL ORDER	1	356.15	
EFT34632	28/08/2025 TRUSTEE FOR BATEMAN FAMILY TRUST T/A TB LOGIC	FINANCIAL SUPPORT SERVICES FOR JUNE - JULY 2025	1		8,019.00
INV INV-0056	30/07/2025 TRUSTEE FOR BATEMAN FAMILY TRUST T/A TB LOGIC	FINANCIAL SUPPORT SERVICES FOR JUNE - JULY 2025	1	8,019.00	
EFT34633	28/08/2025 WCP CIVIL PTY LTD	ROAD CONSTRUCTION WORKS AWARDED BY TENDER 01/2425 RE-ENTERED WITH GST	1		46,585.80
INV 33450	30/06/2025 WCP CIVIL PTY LTD	ROAD CONSTRUCTION WORKS AWARDED BY TENDER 01/2425 FOR SP3 SPENCERS BROOK ROAD RE-ENTERED WITH GST	1	10,946.42	
INV 33449	30/06/2025 WCP CIVIL PTY LTD	ROAD CONSTRUCTION WORKS AWARDED BY TENDER 01/2425 RE-ENTERED WITH GST	1	35,639.38	
EFT34634	28/08/2025 WOODLANDS DISTRIBUTORS & AGENCIES	SUPPLY AND DELIVER 6 X CARTONS OF BC650L COMPOSTABLE DOG WASTE BAGS	1		1,100.88
INV INV-0933	06/08/2025 WOODLANDS DISTRIBUTORS & AGENCIES	SUPPLY AND DELIVER 6 X CARTONS OF BC650L COMPOSTABLE DOG WASTE BAGS	1	1,100.88	
DD18304.1	07/08/2025 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 05/08/2025	1		33,085.08

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INV SUPERANNUA	07/08/2025 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 05/08/2025	1	33,085.08	
DD18405.1	21/08/2025 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 19/08/2025	1		33,503.97
INV SUPERANNUA	21/08/2025 PRECISION ADMINISTRATION SERVICES PTY LTD (BEAM SUPER)	SUPERANNUATION CONTRIBUTIONS FOR PAYROLL ENDING 19/08/2025	1	33,503.97	
DD18452.2	14/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	STAFF TRAINING ACCOMMODATION MALIBU APARTMENTS - ASPIRE LEADERSHIP COURSE - SG	1		8,878.87
INV M202JUL25	03/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	CREDIT CARD M202 EMDIS DEPARTMENT OF TRANSPORT VEHICLE REGISTRATION 1IBY544	1	455.00	
INV M202JUL25	03/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	DEPARTMENT OF TRANSPORT VEHICLE REGISTRATION - 12 MONTHS 1ST BATCH	1	3,619.15	
INV M202JUL25	03/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	DEPARTMENT OF TRANSPORT VEHICLE REGISTRATIONS 25/26 - 12 MONTHS 2ND BATCH	1	4,596.20	
INV M202JUL25	24/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	DISCOUNT PACKAGING WAREHOUSE CREDIT FROM JUNE EMIDS CREDIT CARD	1	-155.48	
INV M202JUL25	30/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	CREDIT CARD FEE M202 EMIDS JULY 2025	1	4.00	
INV M202JUL25	30/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	STAFF TRAINING ACCOMMODATION MALIBU APARTMENTS - ASPIRE LEADERSHIP COURSE - SG	1	360.00	
DD18453.1	14/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	CREDIT CARD FEE M203 EMCCS JULY 2025	1		3,868.95
INV M202JUL25	02/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	DEPARTMENT OF TRANSPORT VEHICLE REGISTRATION BATCH 3	1	3,864.95	
INV M203JUL25	30/07/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	CREDIT CARD FEE M203 EMCCS JULY 2025	1	4.00	
DD18472.1	01/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES 01/08/2025 AS PER BANK STATEMENT	1		150.98
INV 01082025	01/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES 01/08/2025 AS PER BANK STATEMENT	1	150.98	
DD18473.1	01/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES BPAY MONTHLY FEE 01/08/2025	1		99.33

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INV 01082025	01/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES BPAY MONTHLY FEE 01/08/2025	1	99.33	
DD18474.1	15/08/2025 SYNERGY	ELECTRICITY CHARGES METER 450M21215 SUPPLY AND USAGE 23/04/2025 - PEACE PARK	1		552.79
INV 696999050	15/07/2025 SYNERGY	ELECTRICITY CHARGES METER 450M21215 SUPPLY AND USAGE 23/04/2025 - PEACE PARK	1	552.79	
DD18516.1	04/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER CHARGES 13/05/2025 - 11/07/2025 AND SERVICE CHARGES 01/07/2025 - 31/08/2025 - MANNAVALE STANDPIPE	1		1,189.18
INV 9007951694	14/07/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER CHARGES 13/05/2025 - 11/07/2025 AND SERVICE CHARGES 01/07/2025 - 31/08/2025 - MANNAVALE STANDPIPE	1	1,189.18	
DD18517.1	04/08/2025 COMMONWEALTH BANK - CLIENT SUPPORT	COMMONWEALTH BANK MERCHANT FEES FOR EFTPOS MACHINES - 2 X ADMINISTRATION AND 1 X MUSEUM 04/08/2025	1		702.56
INV 04082025	04/08/2025 COMMONWEALTH BANK - CLIENT SUPPORT	COMMONWEALTH BANK MERCHANT FEES FOR EFTPOS MACHINES - 2 X ADMINISTRATION AND 1 X MUSEUM 04/08/2025	1	702.56	
DD18518.1	01/08/2025 NODE1 INTERNET	NETWORK ACCESS 01/08/2025 - 31/08/2025 TO ADMINISTRATION BUILDING, MUSEUM, DEPOT, DINSDALE & 30/IP	1		1,616.70
INV 6367800	01/08/2025 NODE1 INTERNET	NETWORK ACCESS 01/08/2025 - 31/08/2025 TO ADMINISTRATION BUILDING, MUSEUM, DEPOT, DINSDALE & 30/IP	1	1,616.70	
DD18519.1	07/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES - DIRECT DEBIT DE-FEES-203610 - 07/08/2025	1		11.25
INV 07082025	07/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES - DIRECT DEBIT DE-FEES-203610 - 07/08/2025	1	11.25	
DD18520.1	08/08/2025 SYNERGY	ELECTRICITY CHARGES SUPPLY AND USAGE 30/04/2025 - 27/06/2025 - OLD CEMETERY	1		525.98
INV 430153700	21/07/2025 SYNERGY	ELECTRICITY CHARGES SUPPLY AND USAGE 30/04/2025 - 27/06/2025 - OLD CEMETERY	1	525.98	
DD18521.1	08/08/2025 WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 64 PRINCIPAL AND INTEREST PAYMENT - BOWLS, TENNIS AND NETBALL LIGHTS	1		19,681.66
INV 63	08/08/2025 WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 63 PRINCIPAL AND INTEREST PAYMENT - STAGE 3 OF FORREST OVAL REDEVELOPMENT	1	7,688.57	

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INV 64	08/08/2025 WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN NO. 64 PRINCIPAL AND INTEREST PAYMENT - BOWLS, TENNIS AND NETBALL LIGHTS	1	11,993.09	
DD18522.1	12/08/2025 BOSLEY HOLDINGS PTY LTD (SWOOP NO REGISTERED)	NETWORK ACCESS 06/08/2025 - 05/09/2025 CRC	1		193.00
INV 6377731	06/08/2025 BOSLEY HOLDINGS PTY LTD (SWOOP NO REGISTERED)	NETWORK ACCESS 06/08/2025 - 05/09/2025 YRCC	1	84.00	
INV 6377731	06/08/2025 BOSLEY HOLDINGS PTY LTD (SWOOP NO REGISTERED)	NETWORK ACCESS 06/08/2025 - 05/09/2025 CRC	1	109.00	
DD18523.1	15/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES DE FEES-203610 15/08/2025	1		8.25
INV 15082025	15/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK FEES DE FEES-203610 15/08/2025	1	8.25	
DD18524.1	18/08/2025 SYNERGY	ELECTRICITY CHARGE METER 0348005028 04/06/2025 - 03/07/2025 - SWIMMING POOL	1		297.02
INV 108761310	29/07/2025 SYNERGY	ELECTRICITY CHARGE METER 0348005028 04/06/2025 - 03/07/2025 - SWIMMING POOL	1	297.02	
DD18525.1	19/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES DE FEES-203610 19/08/2025	1		0.45
INV 19082025	19/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES DE FEES-203610 19/08/2025	1	0.45	
DD18526.1	19/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE METER BC1547476 - 22/05/2025 - 28/07/2025 TRANSFER STATION	1		47.02
INV 900765287	29/07/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE METER BC1547476 - 22/05/2025 - 28/07/2025 TRANSFER STATION	1	47.02	
DD18527.1	18/08/2025 TELSTRA	TELSTRA DIRECTORY CHARGES AND SERVICE ON EQUIPMENT CHARGES, SWIMMING POOL, ADMINISTRATION AND TOWN HALL LIFT	1		289.72
INV 943482000	01/08/2025 TELSTRA	TELSTRA DIRECTORY CHARGES AND SERVICE ON EQUIPMENT CHARGES, SWIMMING POOL, ADMINISTRATION AND TOWN HALL LIFT	1	289.72	
DD18528.1	20/08/2025 SYNERGY	ELECTRICITY CHARGE POWERWATCH 1000 MH WP 01/07/2025 - 31/07/2025	1		1,184.47
INV 785488350	31/07/2025 SYNERGY	ELECTRICITY CHARGE POWERWATCH 1000 MH WP 01/07/2025 - 31/07/2025	1	1,184.47	

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DD18529.1	20/08/2025 WATER CORPORATION OF WA	WATER CHARGES METER M159994 WATER USAGE 23/05/2025 - 29/07/2025 GWAMBYGINE TOILETS	1		85.23
INV 9007947169	30/07/2025 WATER CORPORATION OF WA	WATER CHARGES METER M159994 WATER USAGE 23/05/2025 - 29/07/2025 GWAMBYGINE TOILETS	1	85.23	
DD18530.1	20/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER CHARGES 23/05/2025-29/07/2025 AND SERVICE CHARGES 01/07/2025 - 31/08/2025 METER FK0805049 GWAMBYGINE STANDPIPE	1		3,949.40
INV 9007946748	30/07/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER CHARGES 23/05/2025-29/07/2025 AND SERVICE CHARGES 01/07/2025 - 31/08/2025 METER FK0805049 GWAMBYGINE STANDPIPE	1	3,949.40	
DD18531.1	20/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE CHARGE 23/05/2025 - 29/07/2025 AND SERVICE CHARGE 01/07/2025-31/08/2025 - RAILWAY STANDPIPE	1		9,144.44
INV 9007946887	30/07/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE CHARGE 23/05/2025 - 29/07/2025 AND SERVICE CHARGE 01/07/2025-31/08/2025 - RAILWAY STANDPIPE	1	9,144.44	
DD18532.1	21/08/2025 YORK COMMUNITY FINANICAL SERVICES - BENDIGO BANK	BANK CHARGES - DIRECT DEBIT DE FEES-203610 21/08/2025	1		11.10
INV 21082025	21/08/2025 YORK COMMUNITY FINANICAL SERVICES - BENDIGO BANK	BANK CHARGES - DIRECT DEBIT DE FEES-203610 21/08/2025	1	11.10	
DD18533.1	22/08/2025 SYNERGY	ELECTRICITY CHARGES STREET LIGHTING 25/06/2025 - 24/07/2025 404 STREETLIGHTS	1		7,697.61
INV 467568350	01/08/2025 SYNERGY	ELECTRICITY CHARGES STREET LIGHTING 25/06/2025 - 24/07/2025 404 STREETLIGHTS	1	7,697.61	
DD18534.1	25/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER BK0292295 - WATER CHARGE 09/06/2025 - 08/08/2025 AND SERVICE CHARGE 01/07/2025 - 31/08/2025 - STAFF HOUSING	1		399.65
INV 9007890035	08/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER BK0292295 - WATER CHARGE 09/06/2025 - 08/08/2025 AND SERVICE CHARGE 01/07/2025 - 31/08/2025 - STAFF HOUSING	1	399.65	
DD18535.1	25/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER BC0753216 WATER CHARGES 01/06/2025 - 07/08/2025 AND SERVICE CHARGES 01/07/2025 - 31/08/2025 STAFF HOUSING	1		108.49
INV 9007884268	08/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER BC0753216 WATER CHARGES 01/06/2025 - 07/08/2025 AND SERVICE CHARGES 01/07/2025 - 31/08/2025 STAFF HOUSING	1	108.49	
DD18536.1	25/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGES 01/07/2025 - 31/08/2025 - STAFF HOUSING	1		50.43

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INV 9007884524	08/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGES 01/07/2025 - 31/08/2025 - STAFF HOUSING	1	50.43	
DD18537.1	25/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGE 01/07/2025 - 31/08/2025 - STAFF HOUSING	1		50.43
INV 9016178461	08/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGE 01/07/2025 - 31/08/2025 - STAFF HOUSING	1	50.43	
DD18538.1	25/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGE 01/07/2025 - 31/08/2025 - STAFF HOUSING	1		50.43
INV 9016178488	08/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGE 01/07/2025 - 31/08/2025 - STAFF HOUSING	1	50.43	
DD18539.1	26/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE CHARGES 27/05/2025 - 04/08/2025 LINCON STANDPIPE	1		825.86
INV 9007890502	05/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE CHARGES 27/05/2025 - 04/08/2025 LINCON STANDPIPE	1	825.86	
DD18540.1	27/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE 08/05/2025 - 05/08/2025 - CEMETERY	1		158.71
INV 9007879100	06/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE 08/05/2025 - 05/08/2025 - CEMETERY	1	158.71	
DD18541.1	27/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGE 01/07/2025 - 31/08/2025 - RADIO STATION	1		100.86
INV 9007881673	11/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGE 01/07/2025 - 31/08/2025 - RADIO STATION	1	100.86	
DD18542.1	27/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGES 01/07/2025 - 31/08/2025 - STAFF HOUSING	1		50.43
INV 9007884305	11/08/2025 WATER CORPORATION OF WA	WATER CORPORATION SERVICE CHARGES 01/07/2025 - 31/08/2025 - STAFF HOUSING	1	50.43	
DD18543.1	27/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE CHARGE METER BC1618280 28/05/2025 - 05/08/2025 MUSEUM	1		155.77
INV 9007879952	06/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE CHARGE METER BC1618280 28/05/2025 - 05/08/2025 MUSEUM	1	155.77	
DD18544.1	27/08/2025 SYNERGY	ELECTRICITY CHARGES METER 0348005028 04/07/25 - 23/07/2025 AND METER 0642034429 23/07/25 - 05/08/2025 - SWIMMING POOL	1		342.18
INV 108761310	07/08/2025 SYNERGY	ELECTRICITY CHARGES METER 0348005028 04/07/25 - 23/07/2025 AND METER 0642034429 23/07/25 - 05/08/2025 - SWIMMING POOL	1	342.18	
DD18545.1	28/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER CK1600103 WATER USAGE 28/05/2025 - 06/08/2025 RV DUMP POINT	1		47.02

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INV 9023508713	07/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER CK1600103 WATER USAGE 28/05/2025 - 06/08/2025 RV DUMP POINT	1	47.02	
DD18546.1	28/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE 03/06/2025 - 06/08/2025 HOWICKS TOILET AND JOHANNA PARK	1		123.44
INV 9007882254	07/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE 03/06/2025 - 06/08/2025 HOWICKS TOILET AND JOHANNA PARK	1	123.44	
DD18547.1	28/08/2025 WATER CORPORATION OF WA	WATER CORPORATION - METER BK0285753 WATER USAGE CHARGES 30/05/2025 - 06/08/2025 AND SERVICE CHARGE 01/07/2025 - 31/08/25 CRC	1		398.98
INV 9007882166	07/08/2025 WATER CORPORATION OF WA	WATER CORPORATION - METER BK0285753 WATER USAGE CHARGES 30/05/2025 - 06/08/2025 AND SERVICE CHARGE 01/07/2025 - 31/08/25 CRC	1	398.98	
DD18548.1	28/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER EK1550079 WATER USAGE 03/06/2025 - 06/08/2025 SERVICE CHARGE 01/07/2025 - 31/08/2025 - SWIMMING POOL	1		542.17
INV 9007882561	07/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER EK1550079 WATER USAGE 03/06/2025 - 06/08/2025 SERVICE CHARGE 01/07/2025 - 31/08/2025 - SWIMMING POOL	1	542.17	
DD18549.1	28/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE BC1521524 AND CK1900103 30/05/2025 - 06/08/2025 SERVICE CHARGE 01/07/2025-31/08/2025 AVON PARK TOILETS	1		1,013.49
INV 9007876065	07/08/2025 WATER CORPORATION OF WA	WATER CORPORATION WATER USAGE BC1521524 AND CK1900103 30/05/2025 - 06/08/2025 SERVICE CHARGE 01/07/2025-31/08/2025 AVON PARK TOILETS	1	1,013.49	
DD18550.1	14/08/2025 EXETEL PTY LTD	INTERNET NBN CHARGE 01/09/2025 - 31/09/2025 ADMINISTRATION BUILDING	1		105.00
INV E79680729	14/08/2025 EXETEL PTY LTD	INTERNET NBN CHARGE 01/09/2025 - 31/09/2025 ADMINISTRATION BUILDING	1	105.00	
DD18551.1	28/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES DIRECT DEBIT DE FEES-203610 - 28/08/2025	1		3.90
INV 28082025	28/08/2025 YORK COMMUNITY FINANCIAL SERVICES - BENDIGO BANK	BANK CHARGES DIRECT DEBIT DE FEES-203610 - 28/08/2025	1	3.90	
DD18552.1	29/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER BK0606367 WATER USAGE 04/06/2025 - 07/08/2025 FORD STREET BORE	1		737.69
INV 9007891759	08/08/2025 WATER CORPORATION OF WA	WATER CORPORATION METER BK0606367 WATER USAGE 04/06/2025 - 07/08/2025 FORD STREET BORE	1	737.69	

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REPORT TOTALS					
Bank Code	Bank Name		TOTAL		
1	MUNICIPAL FUND BANK		775,630.57		
2	TRUST FUND BANK		4,702.56		
TOTAL			780,333.13		



SHIRE OF YORK

BUSINESS CREDIT CARD SUMMARY
AUGUST 2025***BUSINESS CARD 1 (M202) – EXECUTIVE MANAGER INFRASTRUCTURE AND DEVELOPMENT SERVICES***

TOTAL PURCHASES AUGUST 2025		\$404.00
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28.08.2025	Department of Water – Greenhills Black Spot Project	\$400.00
30.08.2025	Monthly Credit Card Fee	\$4.00

BUSINESS CARD 2 (M203) – EXECUTIVE MANAGER CORPORATE AND COMMUNITY SERVICES

TOTAL PURCHASES AUGUST 2025		\$1,349.71
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10.08.2025	Adobe Premier	\$419.89
21.08.2025	ME-QR.Com	\$612.30
21.08.2025	International Transaction ME-QR.COM	\$5.77
21.08.2025	Booking .com - Residency on Langley Park – Accommodation staff Leadership Training	\$706.45
24.08.2025	International Transaction Hotel at Boo	\$21.19
30.08.2024	Monthly Card Fee	\$4.00

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**MONTHLY LIST OF FUEL CARD TRANSACTIONS
AUGUST REPORT 2025**

DATE	SUPPLIER	REGO	MODEL	ODOMETER	AMOUNT
31/07/2025	DUNNINGS NORTHAM	Y8804	MAZDA 3 TOURING SEDAN	23271	87.42
31/07/2025	WEX AUSTRALIA	Y8804	MAZDA 3 TOURING SEDAN	23271	0.50
1/08/2025	CORRIGIN ROADHOUSE	1HSZ886	HYUNDI SUV SEDAN 2022 BLUE		47.60
5/08/2025	BP CONNECT WEMBLEY ST	1IBY541	SUBARU OUTBACK WAGON	46182	1.42
5/08/2025	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK WAGON	46182	88.84
5/08/2025	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK WAGON	46182	0.50
6/08/2025	BP THE LAKES SURCHARGE	1HSA231	MAZDA CX5 SEDAN WAGON	84493	2.16
6/08/2025	BP THE LAKES	1HSA231	MAZDA CX5 SEDAN WAGON	84493	135.26
6/08/2025	WEX AUSTRALIA	1HSA231	MAZDA CX5 SEDAN WAGON	84493	0.50
6/08/2025	PUMA ENERGY YORK	1HMZ024	MAZDA CX5 SEDAN WAGON	92155	120.38
8/08/2025	CALTEX GLEN FORREST	1IBY541	SUBARU OUTBACK WAGON	46784	98.32
8/08/2025	VIBE ASCOT	1ICQ468	MAZDA CX-8 SPORT AUTO	55892	93.89
8/08/2025	WEX AUSTRALIA	1ICQ468	MAZDA CX-8 SPORT AUTO	55892	0.50
11/08/2025	DUNNINGS NORTHAM	Y8804	MAZDA 3 TOURING SEDAN	23792	75.68
11/08/2025	WEX AUSTRALIA	Y8804	MAZDA 3 TOURING SEDAN	23792	0.50
13/08/2025	PUMA ENERGY YORK	1HMZ024	MAZDA CX5 SEDAN WAGON	92765	130.40
15/08/2025	BP CONNECT WEMBLEY ST	1IBY541	SUBARU OUTBACK WAGON	47258	1.35
15/08/2025	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK WAGON	47258	84.39
15/08/2025	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK WAGON	47258	0.50
16/08/2025	PUMA ENERGY YORK	1HMZ024	MAZDA CX5 SEDAN WAGON	93317	105.15
20/08/2025	PUMA ENERGY YORK ROAD	1ICQ468	MAZDA CX-8 SPORT AUTO	56710	105.70
21/08/2025	PUMA ENERGY YORK	1HVF884	MAZDA CX5 AWD 2023 WHITE	12416	78.00
21/08/2025	BP CONNECT WEMBLEY ST	1IBY541	SUBARU OUTBACK WAGON	12416	1.43
21/08/2025	BP CONNECT WEMBLEY	1IBY541	SUBARU OUTBACK WAGON	47734	89.60
21/08/2025	WEX AUSTRALIA	1IBY541	SUBARU OUTBACK WAGON	47734	0.50
21/08/2025	DUNNINGS NORTHAM	Y8804	MAZDA 3 TOURING SEDAN	2429	63.16
21/08/2025	WEX AUSTRALIA	Y8804	MAZDA 3 TOURING SEDAN	2429	0.50
21/08/2025	S24 SAWYERS VALLEY	1HMZ024	MAZDA CX5 SEDAN WAGON	93984	121.17
22/08/2025	CALTEX WOOROLOO	1HMZ024	MAZDA CX5 SEDAN WAGON	94299	80.39
26/08/2025	S24 SAWYERS VALLEY	1IBY541	SUBARU OUTBACK WAGON	48213	75.44
			LATE PAYMENT FEE (Disputing)		70.75
				TOTAL	1,761.90



**MONTHLY LIST OF WOOLWORTHS CARD TRANSACTIONS
AUGUST REPORT 2025**

DATE	INVOICE NUMBER	BRANCH	PURCHASE	GST (\$)	AMOUNT (\$)
29/08/2025	TI-018B2-17903B	B-W Midland	10 x Books for Library	18	198.00
				TOTAL	198.00

SY120-09/25 INVESTMENTS - AUGUST 2025

File Number:	4.7714
Author:	Denise Gobbart, Finance Management Support
Authoriser:	Alina Behan, Executive Manager Corporate & Community Services
Previously before Council:	Not Applicable
Disclosure of Interest:	Nil
Appendices:	1. Investment Register - August 2025 ↓

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 no investments maturing in August 2025.

2025/26 Year to Date (YTD) Municipal interest totalling \$6.34 has been received and receipted or reinvested as of 31 August 2025. Reserves interest of \$6,592.51 was received on the most recent term deposit maturity and has been reinvested.

Further details of the Shire's current term deposits and bank balances are presented in Appendix 1.

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*.

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

RECOMMENDATION

That, with regard to Investments - August 2025, Council:

- 1. Receives and notes the Shire of York Investment Portfolio, as presented in Appendix 1.**



SHIRE OF YORK INVESTMENT PORTFOLIO
31 August 2025

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										
MUNICIPAL - Interest Bearing NCDs/TDs						0.00	0%	0.00%	0.00	0.00
MUNICIPAL - Other funds										
Flex-i	Municipal Account 118630623	A-				5,343,565.13	63%	0.00%	5,343,565.13	0.00
	Westpac	AA-				5,426.73	0%	0.80%	5,426.73	0.00
	AMP Notice Account	BBB+				990.85	0%		990.85	
	AMP Business Saver	BBB+				50.48	0%		50.48	0.00
MUNICIPAL - Other						5,350,033.19	63%		5,350,033.19	0.00
RESERVE - Interest Bearing NCDs/TDs										
	AMP Banking	BBB+	Tuesday, 10 June 2025	Monday, 8 December 2025	181	1,028,433.34	12%	4.45%	1,051,127.91	22,694.57
	AMP Banking	BBB+	Tuesday, 22 July 2025	Monday, 20 October 2025	90	621,219.81	7%	4.20%	627,653.26	6,433.45
	Bendigo Bank	A-	Monday, 17 February 2025	Monday, 17 November 2025	273	524,951.57	6%	4.40%	542,227.51	17,275.94
RESERVE - Interest Bearing NCDs/TDs						2,174,604.72	26%	4.33%	2,221,008.68	46,403.96
RESERVE - Other funds										
	Reserve Acct 119521748	A-				478,131.10	6%	0.00%	478,131.10	0.00
RESERVE - Other						478,131.10	6%		478,131.10	0.00
TRUST - Interest Bearing NCDs/TDs										
T2/SUBDIVISIONS	Bendigo Bank	A-	Wednesday, 29 January 2025	Thursday, 29 January 2026	365	37,710.74	0.44%	4.40%	39,370.01	1,659.27
T40 I/SECTIONS 2513	Bendigo Bank	A-	Wednesday, 29 January 2025	Thursday, 29 January 2026	365	35,378.81	0.42%	4.40%	36,935.48	1,556.67
T77 C/OVERS 2514	Bendigo Bank	A-	Wednesday, 29 January 2025	Thursday, 29 January 2026	365	68,063.59	0.80%	4.40%	71,058.39	2,994.80
TRUST - Interest Bearing NCDs/TDs						141,153.14	2%	4.40%	147,363.88	6,210.74

TRUST - Other funds						
Trust Acct 118630649	A-	361,815.27	4%	0.00%	361,815.27	0.00
TRUST - Other		361,815.27	4%		361,815.27	0.00
TOTALS		8,505,737	100%	2.91%	8,558,352	52,615
Reconciliation						
by rating			Value of Investments/Bank accounts			
AA-		5,426.73		0%		
A-		6,849,616.21		81%		
BBB+		1,650,694.48		19%		
TOTAL		8,505,737.42		100%		
Summary of Amounts						
TD's by bank			Bank Accounts - Bendigo Bank			
Bendigo Bank	666,104.71	29%	Municipal	5,343,565.13		
AMP Banking	1,649,653.15	71%	Reserve	478,131.10		
National Australia Bank	0.00	0%	Trust	361,815.27		
Westpac	0.00	0%	AMP At call	990.85		
			AMP Notice	50.48		
			Wespac Flex-i	5,426.73		
	2,315,757.86	100%	31-Aug-25	\$	6,189,979.56	
Total Cash						
					8,505,737.42	
Interest Earnings						
Fund			Total Cash by Fund			
	Adopted Budget	Year to Date Actual		Fund		
Municipal	\$ 50,000.00	\$ 6.34		Municipal	5,350,033.19	
Reserve	\$ 100,000.00	\$ 6,592.51		Reserve	2,652,735.82	
Trust	\$ -	\$ -		Trust	502,968.41	
Total	\$ 150,000.00	\$ 6,598.85		Total	8,505,737.42	

10 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS FROM MEMBERS WITHOUT NOTICE

12 BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13 MEETING CLOSED TO THE PUBLIC

13.1 Matters for which the Meeting may be closed

RECOMMENDATION

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the *Local Government Act 1995*:

SY121-09/25 - Confidential - Outstanding Rates and Charges - Payment Agreements

This matter is considered to be confidential under Section 5.23(2)b and c of the *Local Government Act 1995*, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with the personal affairs of any person and a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting.

13.2 Public Reading of resolutions to be made public

14 CLOSURE