



CONFIRMED MINUTES

Shire of West Arthur
Ordinary Council Meeting
Thursday 24 September 2026

These Minutes were confirmed at the Ordinary Council meeting on 22 October 2026.

Signed:

Presiding Member at the meeting at which the Minutes were Confirmed.

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The purpose of this council meeting is to discuss and, where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on basis of such decision or on any advice or information provided by a member or officer, or on the content of any discussion occurring, during the course of the meeting.

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Content

1	DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS.....	4
2	ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....	4
3	ANNOUNCEMENTS OF PRESIDING MEMBERS	5
4	RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	5
5	PUBLIC QUESTION TIME.....	5
6	PETITIONS, DEPUTATIONS, PRESENTATIONS, SUBMISSIONS	5
6.1	Southern Wheatbelt DHAC Presentation	5
7	APPLICATIONS FOR LEAVE OF ABSENCE.....	6
8	DISCLOSURE OF INTEREST	6
9	CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS HELD	7
9.1	Ordinary Meeting of Council 27 August 2026	7
10	REPORTS FROM COUNCILLORS.....	8
11	OFFICE OF THE CHIEF EXECUTIVE OFFICER	10
11.1	Compliance Audit Return for 2025.....	10
11.2	Country Net Rail Alliance – Request for In-Principle Report.....	36
12	CORPORATE SERVICES	42
12.1	Monthly Financial Reports - August 2026	42
12.2	Accounts for Payment Listing - August 2026.....	66
13	WORKS AND SERVICES.....	75
14	REGULATORY SERVICES.....	75
15	MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN	75
16	NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING.....	75
17	MATTERS BEHIND CLOSED DOORS	75
18	CLOSURE OF MEETING	75

**MINUTES OF SHIRE OF WEST ARTHUR
ORDINARY COUNCIL MEETING
HELD IN THE COUNCIL CHAMBERS
ON THURSDAY, 24 SEPTEMBER 2026 AT 11:30 AM**

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 7.36pm.

The Presiding Member advises all attendees that this meeting is being audio recorded by the Shire of West Arthur. Attendance at this meeting may involve the collection of personal information, including an individual's voice, and any statements made. Recordings are made for the purpose of maintaining accurate records, enabling transparency in decision-making and fulfilling the legislative requirement of the Local Government Act 1995, and regulations 14F-14I of the Local Government (Administration) Regulations 1996. Recordings are published and made available to the public in accordance with applicable legislation. Personal information is managed in accordance with applicable privacy legislation and the Shire of West Arthur's Privacy and Responsible Information Sharing Policy.

2 ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

COUNCILLORS:	Cr Duncan South	(Deputy Shire President / Presiding Member)
	Cr Neil Morrell	(Elected Member)
	Cr Graeme Peirce	(Elected Member)
	Cr Russell Prowse	(Elected Member)
	Cr Natalie O'Neill	(Elected Member)
	Cr Helen Lubcke	(Elected Member)

STAFF:	Vin Fordham Lamont	(Chief Executive Officer)
	Kylie Caley	(Deputy Chief Executive Officer)
	Gary Rasmussen	(Manager Works and Services)
	Sharon Bell	(Community Development Officer)
	Kerryn Chia	(Projects Officer)
	Cassandra Squires	(Works Administration)

APOLOGIES: Nil

ON LEAVE OF ABSENCE: Cr Karen Harrington (Shire President)

ABSENT: Nil

MEMBER OF THE PUBLIC:	Brian Seale	Southern Wheatbelt District Hospital Advisory Committee
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3 ANNOUNCEMENTS OF PRESIDING MEMBERS

Nil

4 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5 PUBLIC QUESTION TIME

Nil

6 PETITIONS, DEPUTATIONS, PRESENTATIONS, SUBMISSIONS**6.1 SOUTHERN WHEATBELT DHAC PRESENTATION**

File Ref:	ADM036
Author:	Renee Schinzig, Administration Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	28/05/2026
Disclosure of Interest:	Nil
Location:	N/A
Applicant:	N/A
Attachments:	Nil

Members from the Southern Wheatbelt District Hospital Advisory Committee will present to Council on the purpose and function of the Committee and how best to serve our Shire.

Brian Searle, the Deputy Chairman of the Southern Wheatbelt District Hospital Advisory Committee, thanked Council for allowing him to attend and introduce what DHAC does and, what services it can provide as a committee to our community.

Mr Seale indicated that the Narrogin hospital has an array of different facilities, such as pathology, cancer care, and midwifery to name a few, with the extended range listed in the image below. The committee is seeking advice on the needs of our community to enable the committee to work toward addressing those needs. This could mean the committee sourcing a practitioner to conduct local community skin checks as an example.

He mentioned that a good way to present those needs to the committee is to have a community representative hold a position on the committee. Council is encouraged to consider and seek a representative, either anyone specific Councillors may have in mind, or to advertise locally for anyone interested. The representative would ideally care about the medical needs of the community and having sound community interests.

Involvement in the Committee may also be beneficial in the Shire addressing the medical needs of the community in terms of the Strategic Community Plan and Corporate Business Plan.

The committee meets once per month in Narrogin.

Cr South asked which area is covered under the Southern Wheatbelt District. The area is formed of 15 Shires of which West Arthur is one and includes Lake Grace, Pingelly, Brookton, Cuballing, Wagin, Narrogin etc.

Cr South also mentioned that there was a heavy focus on Seniors health services within the West Arthur community and Mr Seale advised of the 2 Seniors care facilities and extra beds currently being constructed in Narrogin.

The Chief Executive Officer (CEO) asked what positions were on the Committee, e.g. management of the Narrogin Hospital, a WACHS representative? Mr Seale confirmed this is the case. The CEO then went on to explain issues within our community with the existing visiting nurses cancelling visits without notification and if having a West Arthur community member on the committee would assist that problem. Mr Seale will raise the issue at the next meeting and will provide a response at a later date.



Government of Western Australia
WA Country Health Service



Narrogin Health Service - Hospital and Multi-Purpose Service

Services provided at the Narrogin Health Service include:

- 24/7 Emergency Department (ED)
- Acute medical services
- Aboriginal health
- Allied health
- Cancer care
- Chemotherapy
- Child health and child development
- Community Midwife services
- Commonwealth Home Support Program (CHSP)
- Dermatology
- Gastroenterology
- General physician
- Geriatrician service
- Gynaecology
- Health Promotion
- Outpatients and post-acute services including wound care
- Medical imaging: X-ray, Ultrasound, CT and OPG
- Mental health services for child & adolescent, youth, adult, seniors and Aboriginal mental health

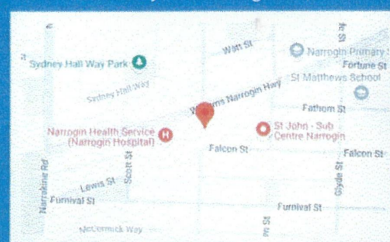
- Mental health emergencies (ED, Psychiatric Liaison Nurse)
- Palliative care
- Pathology services by PathWest
- Sub-acute services – inpatient and outpatient rehabilitation
- Visiting specialists including Audiology, Oncology, Ophthalmology, Orthopaedic, Urology
- Telehealth

Location and Details:

Narrogin Health Service - WA Country Health Service
43 Williams Road, Narrogin

P: (08) 9881 0333

W: www.wacountry.health.wa.gov.au/Our-services/Wheatbelt



Health & Wellbeing Services Directory – Narrogin v1.0 (Date for review January 2027) TRIM: [ED-WA-26-36168](#)

Please report any errors in this document to: wbhealthpromotion@health.wa.gov.au

Brian Seale left the meeting at 7.53pm.

7 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

8 DISCLOSURE OF INTEREST

Nil

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS HELD**9.1 ORDINARY MEETING OF COUNCIL 27 AUGUST 2026**

File Ref: ADM378
Author: Renee Schinzig, Administration Officer
Authorising Officer: Mark Hook, Acting Chief Executive Officer
Date: 10/09/2026

Statutory Environment:

Section 5.22 of the *Local Government Act* provides that minutes of all meetings are to be kept and submitted to the next ordinary meeting of the council or the committee, as the case requires, for confirmation.

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2026-103

Moved: Cr Graeme Peirce
Seconded: Cr Neil Morrell

That the Minutes of the Ordinary Meeting of Council held in the Council Chambers on 27 August 2026 be confirmed as true and correct.

In Favour: Crs Duncan South, Neil Morrell, Graeme Peirce, Russell Prowse, Natalie O'Neill,
Helen Lubcke
Against: Nil

CARRIED 6/0

10 REPORTS FROM COUNCILLORS

Cr Karen Harrington (Shire President) (Written report provided)

Monday 7th September attended a transition meeting with government agencies. This will be a regular meeting to discuss upcoming issues and the renewable energy transition.

Tuesday 8th September presented at the Shire of West Arthur Community Energy Forum. My presentation focussed on the impacts and opportunities for the SOWA. Congratulations to the Projects Officer for organising this event. Kerryn's efforts in reaching out to the community and encouraging residents to get on board and attend were instrumental in making the evening a success, with a good turnout on the night. It is also important to recognise the work involved in securing the presenters and landing on a date that suited everyone. The forum was well received by the community and government agencies. Thankyou letters have been emailed to all the presenters.

Wednesday 9th September met with Western Power to discuss construction stage of stage 1 CEL and the planning for stage 2 engagement.

Monday 14th September attended an ARIC meeting

Wednesday 16th - 18th September attended the 2026 WA Local Government Association (WALGA). The convention was also a valuable opportunity to connect with people from across local government—and there are so many good people doing important work. I loved hearing stories from local governments and communities across both regional and metropolitan WA. WALGA President Mark Irwin set the tone for the convention, expressing confidence in local government and encouraging us to think big while continuing the good work already happening in our communities.

A highlight of the convention was speaking during the session "WA's Large-Scale Renewable Energy Transition—Update for Local Government". The Shire of West Arthur is part of PoweringWA's Community Benefit Fund Pilot Program.

I appreciated the opportunity to share our experience with fellow panellists and attendees. I was particularly interested in the questions and perspectives shared by people in the room. A consistent theme was that community benefit funds should remain in host communities and support the projects and priorities that matter to the people who live there. Having DEED and Western Power in the room reinforced the importance of State and Local Governments working together to help ensure the economic benefits remain in host communities.

Tuesday 22nd September – attend PoweringWA Community Benefits Pilot Program online.

Cr Duncan South (Deputy Shire President)

Nil

Cr Neil Morrell

On Tuesday 8th September, attended the Shire of West Arthur Community Energy Forum.

Cr Graeme Peirce

On Tuesday 8th September, attended the West Arthur Community Resource Centre Committee meeting and the Shire of West Arthur Community Energy Forum.

Monday 14th September attended the meeting of the Audit, Risk and Improvement Committee.

Cr Russell Prowse

On Tuesday 8th September, attended the Shire of West Arthur Community Energy Forum.

Friday 18th September attended the WALGA Conference.

Monday 21st September attended a meeting with Shire officers at the Town Hall in regard to damage to the floorboards.

Wednesday 23rd September attended a meeting with Main Roads WA regarding a proposed truck bay in Darkan.

Cr Helen Lubcke

On Tuesday 8th September, attended the Shire of West Arthur Community Energy Forum.

Monday 14th September attended the meeting of the Audit, Risk and Improvement Committee.

Cr Natalie O'Neill

On Tuesday 8th September, attended the Shire of West Arthur Community Energy Forum.

11 OFFICE OF THE CHIEF EXECUTIVE OFFICER**11.1 COMPLIANCE AUDIT RETURN FOR 2025**

File Ref:	ADM044
Location:	N/A
Applicant:	N/A
Author:	Renee Schinzig, Administration Officer
Authorising Officer:	Mark Hook, Acting Chief Executive Officer
Date:	10/08/2026
Disclosure of Interest:	Nil
Attachments:	1. Shire of West Arthur - Compliance Audit Return 2025

SUMMARY:

Council is requested to consider adopting the attached Compliance Audit Return (CAR) for 2025, as recommended by the Audit, Risk and Improvement Committee at its meeting of 14 September 2026.

BACKGROUND:

The requirement for local governments to complete a CAR was introduced in 1999 and has therefore changed and developed throughout its years of implementation. In recent years, the CAR has served three main purposes:

- It acts as a self-assessment tool that informs a local government's Audit & Risk Committee and Council of any compliance issues so that action can be taken to rectify any issues by the local government itself.
- It informs a local government's community of their local government's ability to comply with their legislative requirements, enabling the community to hold their local government to account.
- It informs the regulator (LGIRS) of any compliance issues and provides insight into whether a local government is at risk of not providing good government for its district, through its inability to meet its legislative requirements.

COMMENT:

Each year, the local government is required to carry out a compliance audit for the period 1 January to 31 December of the previous year. The Shire's Audit, Risk and Improvement Committee is required to review the compliance audit return and report the results of that review to Council.

The Audit, Risk and Improvement Committee reviewed the CAR at its meeting of 14 September 2026 and recommended that Council adopt it as presented.

The Shire appears to be mostly compliant with its legislative requirements. There was one abnormality in regard to Councillor Training requirements in the 2025 Compliance Audit Return.

CONSULTATION:

Audit, Risk and Improvement Committee
Various Shire Officers

STATUTORY ENVIRONMENT:

Local Government Act 1995 – section 7.13 – Regulations as to audits

Local Government (Audit) Regulations 1996 – reg. 14 - Compliance audits by local governments

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

Nil

STRATEGIC IMPLICATIONS:

West Arthur Community Strategic Plan

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Comply with regulations and best practice standards to drive good decision making by Council and staff

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Failing to comply with legislation, resulting in financial loss, reputational damage, etc
Risk Likelihood (based on history and with existing controls)	Possible (3)
Risk Consequence	Moderate (3)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Medium (9)
Principal Risk Theme	Compliance Failure
Risk Action Plan (Controls or Treatment Proposed)	Complete the annual compliance audit return and take note of non-compliance issues to ensure mistakes are not repeated

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2026-104

Moved: Cr Graeme Peirce

Seconded: Cr Helen Lubcke

That Council adopt the attached Compliance Audit Return (CAR) for 2025, as recommended by the Audit, Risk and Improvement Committee at its meeting of 14 September 2026.

In Favour: Crs Duncan South, Neil Morrell, Graeme Peirce, Russell Prowse, Natalie O'Neill, Helen Lubcke

Against: Nil

CARRIED 6/0



**Local Government
Inspector**

2025 Compliance Audit Return

Local Government Authority: The Shire of West Arthur

Local Government Act 1995

s. 2.29

Has every person elected or appointed to a mayor, president, deputy, or councillor role made the required declaration in the prescribed form before a prescribed person, prior to acting in the office?

Response: Yes

s. 3.16

Has the local government reviewed local laws, which have not been reviewed in the previous 8 years, to ensure compliance with Schedule 9.3, Clause 65?

Response: Yes

s.3.57

Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?

Response: Yes

s. 3.58(3)

Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?

Response: Yes

s. 3.58(4)

Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?

Response: Yes

s. 3.59(2)(a)

Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2025?

Response: Yes

s. 3.59(2)(b)

Has the local government prepared a business plan for each major land transaction that was not exempt in 2025?

Response: Yes

s. 3.59(2)(c)

Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2025?

Response: Yes

s. 3.59(4)

Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2024?

Response: Yes

s. 3.59(5)

During 2025, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?

Response: N/A

Comments: No Major Land Transactions in 2025.

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

Comments: No delegations to committees.

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

Comments: No delegations to committees.

s. 5.17

Were all delegations to committees within the limits specified in section 5.17 of the Local Government Act 1995?

Response: N/A

Comments: No delegations to committees.

s. 5.18

Were all delegations to committees recorded in a register of delegations?

Response: N/A

Comments: No delegations to committees.

s. 5.36(4) and s. 5.37(3)

Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?

Response: N/A

Comments: No relevant vacancies in 2025.

s. 5.37(2)

Did the CEO inform council of each proposal to employ or dismiss senior employee?

Response: N/A

Comments: No relevant vacancies in 2025.

Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?

Response: N/A

Comments: No relevant vacancies in 2025.

s. 5.39B

Has the local government adopted and maintained model standards that incorporate the prescribed model standards within required timeframes (including amendments), ensured adoption by absolute majority, published an up-to-date version on its official website, and avoided including any inconsistent additional provisions?

Response: Yes

s. 5.42

Were all delegations to the CEO resolved by an absolute majority?

Response: Yes

Were all delegations to the CEO in writing?

Response: Yes

Comments: Written instruments issued post review.

s. 5.43

Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Local Government Act 1995?

Response: Yes

s. 5.44(2)

Were all employees delegated authority by the CEO under Section 5.44(1), issued with a written instrument of delegation?

Response: Yes

Comments: Written instruments issued post review. 14.1.2025

s. 5.45(1)(b)

Were all decisions by the Council to amend or revoke a delegation made by absolute majority?

Response: N/A

Comments: No changes.

s. 5.46

Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

Response: Yes

Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2024/2025 financial year?

Response: Yes

Comments: 28.11.2024

Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19?

Response: Yes

Comments: Register kept in Skefto.

s. 5.50

If the local government paid a finishing employee an amount in addition to their entitlement, did the local government follow a policy it had adopted and published on its website outlining the circumstances in relation to payments made to terminated employees?

Response: N/A

If the local government made a payment to a finishing employee that is more than the amount set out in the policy, was local public notice given?

Response: N/A

s. 5.51A

Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government?

Response: Yes

Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?

Response: Yes

s. 5.67

Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the Local Government Act 1995, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?

Response: Yes

s. 5.68(2)

Were all decisions regarding participation approval in relation to Section 5.68(2), including the extent of participation allowed and, where relevant, the information required by the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.69(5)

Were all decisions regarding participation approval in relation to Section 5.69(5), including the extent of participation allowed recorded in the minutes of the relevant council or committee meeting?

Response: Yes

s. 5.70

Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?

Response: Yes

s. 5.71B(5) and (7)

Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under section 5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?

Response: Yes

Was any decision made by the Minister under section 5.71B(6) of the Local Government Act 1995, recorded in the minutes of the council meeting at which the decision was considered?

Response: Yes

s. 5.73

Were disclosures under sections 5.65, 5.70 or 5.71A(3) of the Local Government Act 1995 recorded in the minutes of the meeting at which the disclosures were made?

Response: Yes

s. 5.75

Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?

Response: Yes

s. 5.76

Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2025?

Response: Yes

s. 5.77

On receipt of a primary or annual return, did the CEO, or the Mayor/President, as the case may be, give written acknowledgment of having received the return?

Response: Yes

s. 5.88

Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the Local Government Act 1995?

Response: Yes

Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28?

Response: Yes

After a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the Local Government Act 1995, did the CEO remove from the register all returns relating to that person?

Response: Yes

Have all returns removed from the register in accordance with section 5.88(3) of the Local Government Act 1995 been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?

Response: Yes

s. 5.89A

Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the Local Government Act 1995, in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?

Response: Yes

Did the CEO publish an up-to-date version of the gift register on the local government's website?

Response: Yes

s. 5.90A

Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?

Response: Yes

s. 5.94

Does the local government have information available for members of the public to inspect, free of charge as prescribed under section 5.94 and Admin Reg 29, except where restricted under this section?

Response: Yes

s. 5.96

Where a person is entitled to inspect information under this Division, can the local government confirm that copies are available and that the price at which it sells copies does not exceed the cost of providing them, (unless prescribed otherwise)?

Response: Yes

s. 5.96A

Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the Local Government Act 1995?

Response: Yes

s. 5.104

Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates that incorporates the model code of conduct?

Response: Yes

Did the local government adopt additional requirements in addition to the model code of conduct?

Response: N/A

Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?

Response: Yes

s. 5.128

Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?

Response: Yes

s. 7.12A(3), (4) and (5)

Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?

Response: N/A

Comments: No significant matters raised.

Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?

Response: N/A

Comments: No significant matters raised.

Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

Response: Yes

Local Government (Administration) Regulations 1996

r. 18F

Were the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?

Response: Yes

r. 19AB

Does the code of conduct contain the requirement that a local government employee (not including the CEO) must not accept a prohibited gift from an associated person?

Response: Yes

r. 19AC

Does the local government's code of conduct include requirements for the recording, storing, disclosure, and use of information relating to gifts accepted by local government employees (excluding the CEO) from associated persons, in accordance with regulatory requirements?

Response: Yes

r. 19AE

Does the local government's code of conduct include requirements addressing employee behaviour in the performance of duties, interactions with others, use and disclosure of information, use of local government resources and finances, the keeping of records, and the reporting and management of suspected breaches and misconduct, in accordance with regulatory requirements?

Response: Yes

r. 19B

Did the local government include in its annual report all information required under section 5.53(2)(g) and (i) and regulation 3A(2), including number of employee's in salary bands over \$130,000, remuneration and allowances paid, ordered payments, CEO remuneration, council member meeting attendance, available demographic information about council members, and details of any modifications to the strategic community plan or significant modifications to the corporate business plan?

Response: Yes

r. 19C

Has the local government adopted by absolute majority a strategic community plan?

Response: Yes

Comments: Review undertaken by consultant in 2023.

Adoption date or the date of the most recent review: 27/07/2021

r. 19DA

Has the local government reviewed its corporate business plan in accordance with Admin Regulation 19DA(4)?

Response: Yes

Comments: Desktop review undertaken each quarter. Fuller review being done in 2027-2028

Date of review: 30/09/2025

Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?

Response: Yes

r. 22

No response required. This is covered by s5.75.

r. 23

No response required. This is covered by s5.76.

r. 28

No response required. This is covered by s5.88(1).

r. 28A

No response required. This is covered by s5.89A(1).

r. 29

No response required. This is covered by s5.94.

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances,

and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

Has every local government council member completed and passed the Council Member Essentials course, consisting of the five required modules and delivered by an approved provider, within 12 months of being elected?

Response: No

Comments: Cr Prowse did not complete 1 module as the training session was cancelled.

r. 36

Does the local government appropriately identify and document council members who are exempt from the training requirements under section 5.126(1), including verifying that the member:

- has completed an approved course within the specified 5-year period prior to election, or
- completed the LGASS00002 Elected Member Skill Set before 1 July 2019 within the relevant timeframe, or
- qualifies for the transitional exemption applicable to council members in office at the commencement of the 2019 regulatory amendments?

Response: N/A

Local Government (Audit) Regulations 1996

r. 10

Was the auditor's report for the financial year ending 30 June 2025 received by the local government within 30 days of completion of the audit?

Response: Yes

r. 17

Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2025?

Response: Yes

Date of council's resolution to accept the report: 27/03/2025

Local Government (Constitution) Regulations 1998

r. 11FA

Did the CEO provide the Minister a report as to the result of the election within 14 days of the declaration and in the form of Form 20 of the Local Government (Elections) Regulations 1997, modified as necessary?

Response: Yes

r. 13

Were all required oaths, affirmations and declarations under section 2.42 (in relation to Commissioners) made in the correct form (Form 8), before the appropriate authorised person?

Response: Yes

Local Government (Elections) Regulations 1997

r. 30G

Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?

Response: Yes

Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?

Response: N/A

Comments: No gifts received.

Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

Has the CEO ensured efficient systems and procedures are established under provisions set out in Financial Management Regulations 5(1)(a) to (g)?

Response: Yes

r. 6

Has the local government ensured that any employee delegated responsibility for day-to-day accounting or financial management operations is not also delegated the responsibility for conducting internal audits, reviewing their own duties, or for managing, directing or supervising someone who carries out these functions?

Response: Yes

r. 7

Did the local government ensure it has regard to the needs of the inhabitants of the district as a whole and not keep separate ward accounts or determine expenditure on the basis of revenue from a ward?

Response: Yes

r. 8

Does the local government maintain separate accounts with a bank or other financial institution for money to be held in the municipal fund, trust fund and for reserve account purposes?

Response: Yes

r. 9

Did the local government keep separate financial records for each trading undertaking and each major land transaction?

Response: Yes

r. 11

Has the local government developed procedures for the authorisation of, and the payment of, accounts in accordance with Local Government (Financial Management) Regulations 11(1), (2) and (3)?

Response: Yes

r. 12

Were payments made from the municipal fund or trust fund made by the CEO under a delegated authority or authorised, in accordance with regulation 13(2), in advance by a council resolution?

Response: Yes

r. 13

Can the local government confirm that, where the CEO has been delegated authority to make payments from the municipal or trust fund, the CEO prepared accurate monthly lists that are presented at the next ordinary council meeting and recorded in the minutes?

- includes the payee's name, payment amount, payment date, and sufficient information to identify each transaction where payments have already been made; or
- includes the payee's name, payment amount, sufficient information to identify each transaction, and the date of the council meeting (to which the list will be presented) for accounts requiring council approval.

Response: Yes

r. 13A

Did the local government prepare a list each month of all payments made using employee-authorised credit, debit or other purchasing cards, and include the payee's name, the amount of the payment, the date of the payment, sufficient information to identify the payment, and present the list at the next ordinary council meeting (and record in the minutes)?

Response: Yes

r. 19

Has the local government established and documented internal control procedures to enable identification of the nature and location of all investments and any related transactions?

Response: Yes

r. 19C

Has the local government ensured that all investments made under section 6.14(1) comply with statutory restrictions set out in Financial Management Reg. 19C?

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

No response required. This is covered by s3.59(2).

r. 9

No response required. This is covered by s3.59(2).

r. 10

No response required. This is covered by s3.59(2).

r. 11A

Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?

Response: Yes

r. 11

No response required. This is covered by s3.57.

r. 12

Did the local government consider the implications of Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?

Response: Yes

r. 14(1), (3) and (5)

If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents, or each acceptable tenderer notice of the variation?

Response: Yes

r. 15

Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?

Response: Yes

r. 16

No response required. This is covered by r. 15.

r. 17

Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?

Response: Yes

r. 18(1) and (4)

Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?

Response: Yes

Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?

Response: Yes

r. 19

Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?

Response: Yes

r. 21

Does the local government's advertising and expression of interest processes for limiting who can tender comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?

Response: Yes

r. 22

No response required. This is covered by r. 21.

r. 23

Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?

Response: No

Comments: No expressions rejected.

Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?

Response: Yes

r. 24

Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?

Response: Yes

r. 24AD(2), (4) and (6)

Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions & General) Regulations 1996 regulations 24AD(4) and 24AE?

Response: N/A

Comments: No panel created in 2025.

If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?

Response: N/A

Comments: No panel created in 2025.

r. 24AE

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AF

No response required. This is covered by r. 24AD(2), (4) and (6).

r. 24AG

Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?

Response: N/A

Comments: No panel created in 2025.

r. 24AH(1) and (3)

Did the local government reject any applications to join a panel of prequalified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?

Response: N/A

Comments: No panel created in 2025.

Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?

Response: N/A

Comments: No panel created in 2025.

r. 24AI

Did the CEO send each applicant written notice advising them of the outcome of their application?

Response: N/A

Comments: No panel created in 2025.

r. 24E

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

Response: N/A

Comments: No panel created in 2025.

r. 24F

No response required. This is covered by r. 24E.

I certify this is a true and accurate copy of the 2025 Compliance Audit Return, as adopted by Council at the meeting of _____ 2026.

CEO

Date

Mayor or President

Date

11.2 COUNTRY NET RAIL ALLIANCE – REQUEST FOR IN-PRINCIPLE REPORT

File Ref:	ADM883
Location:	Not applicable
Applicant:	Not applicable
Author:	Vin Fordham Lamont, Chief Executive Officer
Authorising Officer:	Vin Fordham Lamont, Chief Executive Officer
Date:	14/09/2026
Disclosure of Interest:	Nil
Attachments:	1. Country Net Rail Alliance

SUMMARY:

The Shire has received correspondence from Jane Fuchsbichler on behalf of the Country Net Rail Alliance seeking confirmation of whether Council supports, in principle, the Alliance's stated objectives relating to the future of the Western Australian regional freight rail network. The request does not seek a financial contribution or formal commitment beyond an indication of support for the Alliance's advocacy objectives. The Alliance is seeking responses from regional local governments to gauge the level of support for reform of the current freight rail network arrangements and to inform future advocacy efforts.

BACKGROUND:

Council has received correspondence from Jane Fuchsbichler and Professor Peter Newman on behalf of the Country Net Rail Alliance requesting confirmation of Council's support, in principle, for the Alliance's objectives relating to the future of Western Australia's freight rail network. The proponents advise that they are seeking responses from regional local governments to demonstrate the extent of support for rail network reform and the development of a modern regional freight rail system.

The request follows the establishment of the Country Net Rail Alliance, which has evolved from previous advocacy undertaken by the Wheatbelt Railway Retention Alliance. The Alliance argues that closure of regional freight rail lines has increased road maintenance costs for local governments, transferred costs to growers and taxpayers, reduced road safety outcomes and increased environmental impacts through greater reliance on heavy vehicle freight transport.

The Alliance also notes the Western Australian Government's January 2025 announcement regarding negotiations to potentially remove the freight rail network from the existing lease arrangements and is seeking a unified regional voice in support of improved rail freight infrastructure outcomes.

COMMENT:

The Shire of West Arthur has a long-standing interest in the efficient movement of grain and agricultural freight. The condition and capacity of the freight transport network directly influences road maintenance expenditure, road safety outcomes, freight costs and regional economic competitiveness.

While the Alliance's proposal does not contain detailed implementation arrangements, business cases or funding requirements, the seven objectives outlined are broadly consistent with the interests of many rural local governments, particularly in relation to:

- Reducing heavy vehicle impacts on local and regional roads;
- Improving road safety outcomes;
- Increasing freight transport efficiency;

- Supporting regional economic development; and
- Reducing greenhouse gas emissions associated with freight transport.

Support in principle would indicate Council's agreement with these broad strategic outcomes while not committing the Shire to any specific future project, funding contribution or advocacy position beyond the stated objectives.

Should Council support the proposal, it is suggested that the Shire's response emphasise the importance of protecting local government road assets, reducing road maintenance costs and maintaining efficient freight links for the agricultural sector.

CONSULTATION:

An email and the attached correspondence was distributed to councillors earlier this month.

STATUTORY ENVIRONMENT:

Local Government Act 1995

Section 2.7(1) provides that Council governs the local government's affairs.

Section 2.7(2)(c) provides for Council to be responsible for planning strategically for the future of the district.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no direct financial implications arising from this recommendation. Support in principle does not involve any financial contribution, ongoing commitment or resource allocation.

STRATEGIC IMPLICATIONS:

This item aligns with Council's strategic objectives relating to:

- Advocacy for improved regional infrastructure;
- Supporting economic development within the agricultural sector;
- Maintaining sustainable transport networks; and
- Protecting local government road assets.

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct

- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Future advocacy position may not align with all aspects of any eventual rail reform proposal.
Risk Likelihood (based on history and with existing controls)	Possible (3)
Risk Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Medium (6)
Principal Risk Theme	Inadequate engagement practices
Risk Action Plan (Controls or Treatment Proposed)	Support is limited to the broad principles only and does not commit Council to future proposals.

Description of Key Risk	Perception that Council has committed to funding or project delivery.
Risk Likelihood (based on history and with existing controls)	Unlikely (2)
Risk Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (4)
Principal Risk Theme	Inadequate engagement practices
Risk Action Plan (Controls or Treatment Proposed)	Clearly communicate that support is in principle only and does not involve any financial commitment.

VOTING REQUIREMENTS:Simple Majority

RESOLUTION OCM-2026-105

Moved: Cr Neil Morrell
Seconded: Cr Russell Prowse

That Council:

1. Supports, in principle, the objectives of the Country Net Rail Alliance, namely:
 - a. Removal of the WA freight rail network from the current lease agreement;
 - b. Development of a safe and efficient rail freight transport network benefiting rural and metropolitan communities;
 - c. Reduction in the road maintenance burden on local governments, ratepayers and taxpayers;
 - d. Reduction in road trauma through increased freight movement by rail;
 - e. Reduction in environmental impacts and carbon emissions associated with freight transport;
 - f. Exploration of passenger rail and tourism opportunities; and
 - g. Support for regional economic development and employment opportunities.
2. Notes that support in principle does not commit the Shire to any financial contribution or future operational obligations.
3. Authorises the Chief Executive Officer to advise the Country Net Rail Alliance of Council's position and provide commentary regarding the importance of regional freight rail infrastructure to reducing heavy vehicle impacts on local roads and supporting regional economic development.

In Favour: Crs Duncan South, Neil Morrell, Graeme Peirce, Russell Prowse, Natalie O'Neill,
Helen Lubcke

Against: Nil

CARRIED 6/0

Country Net Rail Alliance

City and Rural Pulling together.

The need for a safe and efficient transport infrastructure network for Rural WA has never been greater.

Following the 2009 SGNR Report, which recommended the closure of Tier 3 rail lines (in January 2010), the Wheatbelt Railway Retention Alliance was formed to unite the voice to keep Tier 3 rail lines open.

We achieved a great deal and kept the Tier 3 lines open for an additional four and a half years, giving the CBH rolling stock (purchased in 2011), the opportunity to prove Tier 3 rail lines did work successfully. Tragically Tier 3 lines closed on 30th June 2014. However, work to keep this issue on the radar has continued.

As forecast, costs have been shifted to growers, local government, rate payers and tax payers, with road maintenance costs and road safety a constant and unsustainable challenge. The cost to the WA economy, road maintenance, the environment, and road safety is ongoing and will continue to be immense.

With the significant increase in grain production (more than double since closure of Tier 3 rail lines), the need for an efficient 21st century rail network for rural WA has become increasingly more evident and urgent.

According to a 2017 Deloitte Access Economics report, for every kilometer of freight transport, rail produces 16 times less carbon pollution than road freight and 14 times less accident costs.

20 million tonnes of grain over an average 200k distance transported by rail v road would save over 40 million litres of diesel.

<https://www.aurizon.com.au/sustainability/environment/emissions-calculator>

In January 2025 the Cook Government announced its intention to enter negotiations with Brookfield/Arc to take back the rail network from the lease agreement.

Once again, it is vital that the Government hears a united voice.

Professor Peter Newman Curtin University and Jane Fuchsbichler WRRRA have joined forces and propose a “Country Net Rail Alliance”.

We would like to invite you to show support by putting your name to “Country Net Rail Alliance” to promote a united voice backing the removal of the rail network from the Rail Freight Lease Agreement.

Aims:

1. Support the removal of the WA freight rail network from the lease agreement.
2. A safe and efficient rail freight transport network benefiting city and rural communities.
3. Reduce the road maintenance burden on Local Government, rate payers and taxpayers.
4. Decrease road trauma.
5. Reduce environmental impact.
6. Passenger rail and tourism opportunities.
7. Boost rural towns (economy, jobs)

All Country Net Rail Alliance work is being done on a voluntary basis. We ask that you give support by adding to the growing list of those calling for an up-to-date efficient rail network serving the needs of WA.

Professor Peter Newman
 Email: P.Newman@curtin.edu.au
 M: 0407 935 133

Jane Fuchsbichler
 Email: jane@kjf4.com.au
 M: 0427 469 050

28th August 2026

12 CORPORATE SERVICES**12.1 MONTHLY FINANCIAL REPORTS - AUGUST 2026**

File Ref:	ADM339
Location:	N/A
Applicant:	N/A
Author:	Melinda King, Manager Financial Reporting
Authorising Officer:	Kylie Caley, Deputy Chief Executive Officer
Date:	10/09/2026
Disclosure of Interest:	Nil
Attachments:	1. Monthly Financial Report August 2026

SUMMARY:

Council is requested to consider the financial reports for the period ending 31 August 2026.

BACKGROUND:

The financial reports for the period ending 31 August 2026 are attached.

COMMENT:

The attached Statement of Financial Activity for the period 1 July 2026 to 31 August 2026 represents two (2) months, or 17% of the year. The following items are worthy of noting:

- The annual budget was adopted on 27th August 2026. Rate notices were issued on 7 September 2026.
- Proceeds from the sale of residential land at 17 Nangip Crescent, Darkan has been received.
- 40% of funding for Regional Road Group projects has been received. \$201,830 remains unspent and therefore is included as a liability.
- \$214,517 Direct Road Grant funding has been received.

CONSULTATION:

No consultation required.

STATUTORY ENVIRONMENT:

Regulation 34 (1) of the Local Government (Financial Management) Regulations 1996 states that 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 existing assets.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

This item reports on the current financial position of the Shire. The recommendation does not in itself have a financial implication.

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Ensure that the local community is provided with value for money through the prudent expenditure of rates

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices
- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Not preparing monthly financial statement which affects Council's ability to oversee the Shire's financial management.
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (2)
Principal Risk Theme	Compliance Failure
Risk Action Plan (Controls or Treatment Proposed)	Prepare monthly financial statements for the Council

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2026-106

Moved: Cr Graeme Peirce

Seconded: Cr Helen Lubcke

That Council notes the monthly financial statements for the period ending 31 August 2026.

In Favour: Crs Duncan South, Neil Morrell, Graeme Peirce, Russell Prowse, Natalie O'Neill, Helen Lubcke

Against: Nil

CARRIED 6/0

SHIRE OF WEST ARTHUR
MONTHLY FINANCIAL REPORT
 (Containing the required statement of financial activity and statement of financial position)
For the period ended 31 August 2026

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

TABLE OF CONTENTS

Statement of financial activity	2
Statement of financial position	3
Note 1 Basis of preparation	4
Note 2 Net current assets information	5
Note 3 Explanation of variances	6

**SHIRE OF WEST ARTHUR
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026**

Note	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	2,408,977	0	0	0		
Grants, subsidies and contributions	664,452	300,562	300,742	180	0.06%	
Fees and charges	464,390	52,923	59,949	7,026	13.28%	
Interest revenue	133,971	11,164	11,519	355	3.18%	
Other revenue	257,247	50,191	54,656	4,465	8.90%	
Profit on asset disposals	171,487	56,162	56,162	0	0.00%	
	4,100,524	471,002	483,028	12,026	2.55%	
Expenditure from operating activities						
Employee costs	(2,404,988)	(472,088)	(455,145)	16,943	3.59%	▲
Materials and contracts	(1,758,198)	(250,677)	(247,748)	2,929	1.17%	
Utility charges	(118,360)	(9,863)	(6,711)	3,152	31.96%	
Depreciation	(3,979,816)	(663,303)	(636,859)	26,444	3.99%	▲
Finance costs	(29,098)	0	0	0		
Insurance	(156,959)	(78,480)	(81,030)	(2,550)	(3.25%)	
Other expenditure	(56,345)	0	0	0		
Loss on asset disposals	(68,260)	0	0	0		
	(8,572,024)	(1,474,411)	(1,427,493)	46,918	3.18%	
Amounts excluded from operating activities	2(c) 3,876,589	607,141	580,697	(26,444)	(4.36%)	
Amount attributable to operating activities	(594,911)	(396,268)	(363,768)	32,500	8.20%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	4,532,557	90,000	88,327	(1,673)	(1.86%)	
Proceeds from disposal of property, plant and equipment	317,600	65,000	65,000	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	33,136	0	0	0		
	4,883,293	155,000	153,327	(1,673)	(1.08%)	
Outflows from investing activities						
Acquisition of property, plant and equipment	(3,544,253)	(105,000)	(103,252)	1,748	1.66%	
Acquisition of infrastructure	(2,140,831)	(2,500)	(2,096)	404	16.16%	
	(5,685,084)	(107,500)	(105,348)	2,152	2.00%	
Amount attributable to investing activities	(801,791)	47,500	47,979	479	1.01%	
FINANCING ACTIVITIES						
Inflows from financing activities						
Transfer from reserves	488,678	0	0	0		
	488,678	0	0	0		
Outflows from financing activities						
Repayment of borrowings	(97,168)	0	0	0		
Transfer to reserves	(822,928)	(3,000)	(3,232)	(232)	(7.73%)	
	(920,096)	(3,000)	(3,232)	(232)	(7.73%)	
Amount attributable to financing activities	(431,418)	(3,000)	(3,232)	(232)	(7.73%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 1,828,120	1,828,120	1,828,122	2	0.00%	
Amount attributable to operating activities	(594,911)	(396,268)	(363,768)	32,500	8.20%	
Amount attributable to investing activities	(801,791)	47,500	47,979	479	1.01%	
Amount attributable to financing activities	(431,418)	(3,000)	(3,232)	(232)	(7.73%)	
Surplus or deficit after imposition of general rates	0	1,476,352	1,509,101	32,749	2.22%	

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 WEST ARTHUR
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2026**

	Actual 30 June 2026	Actual as at 31 August 2026
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,334,081	5,029,895
Trade and other receivables	202,993	283,848
Other financial assets	33,136	33,136
Inventories	102,294	102,294
Other assets	120,411	35,409
Non-current assets classified as held for sale	65,107	65,107
TOTAL CURRENT ASSETS	5,858,022	5,549,689
NON-CURRENT ASSETS		
Other financial assets	299,540	299,540
Property, plant and equipment	20,100,486	20,071,402
Infrastructure	111,341,644	110,830,379
TOTAL NON-CURRENT ASSETS	131,741,670	131,201,321
TOTAL ASSETS	137,599,692	136,751,010
CURRENT LIABILITIES		
Trade and other payables	312,744	116,319
Other liabilities	1,979,771	2,182,175
Borrowings	97,168	97,168
Employee related provisions	413,858	415,335
TOTAL CURRENT LIABILITIES	2,803,541	2,810,997
NON-CURRENT LIABILITIES		
Borrowings	497,160	497,160
Employee related provisions	28,674	28,674
Other provisions	55,324	55,324
TOTAL NON-CURRENT LIABILITIES	581,158	581,158
TOTAL LIABILITIES	3,384,699	3,392,155
NET ASSETS	134,214,993	133,358,855
EQUITY		
Retained surplus	6,947,624	6,088,254
Reserve accounts	1,667,504	1,670,736
Revaluation surplus	125,599,865	125,599,865
TOTAL EQUITY	134,214,993	133,358,855

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

**SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026**

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied with exception to the following:

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 15 September 2026

The local government reporting entity

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

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

Material accounting policies

Material accounting policies utilised in the preparation of these statements are as described within the 2026-27 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
- Assets held for sale
- Measurement of employee benefits
- Measurement of provisions

**SHIRE OF WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026**

2 NET CURRENT ASSETS INFORMATION

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

Current assets

Cash and cash equivalents
Trade and other receivables
Other financial assets
Inventories
Other assets
Assets classified as held for sale

Less: current liabilities

Trade and other payables
Other liabilities
Borrowings
Employee related provisions

Net current assets

Less: Total adjustments to net current assets

Closing funding surplus / (deficit)

Note	Adopted Budget Opening 1 July 2026	Actual as at 30 June 2026	Actual as at 31 August 2026
	\$	\$	\$
	5,334,081	5,334,081	5,029,895
	185,705	202,993	283,848
	33,136	33,136	33,136
	102,294	102,294	102,294
	137,699	120,411	35,409
	65,107	65,107	65,107
	5,858,022	5,858,022	5,549,689
	(312,746)	(312,744)	(116,319)
	(1,979,771)	(1,979,771)	(2,182,175)
	(97,168)	(97,168)	(97,168)
	(413,858)	(413,858)	(415,335)
	(2,803,543)	(2,803,541)	(2,810,997)
	3,054,479	3,054,481	2,738,692
2(b)	(1,226,359)	(1,226,359)	(1,229,591)
	1,828,120	1,828,122	1,509,101

(b) Current assets and liabilities excluded from budgeted deficiency

Adjustments to net current assets

Less: Reserve accounts

Less: Current assets not expected to be received at end of year

- Financial assets at amortised cost - self supporting loans

- Land held for resale

Assets Held for sale

Add: Current liabilities not expected to be cleared at the end of the year

- Current portion of borrowings

- Current portion of employee benefit provisions

Total adjustments to net current assets

	(1,667,504)	(1,667,504)	(1,670,736)
	(33,136)	(33,136)	(33,136)
	(79,118)	(79,118)	(79,118)
	(65,107)	(65,107)	(65,107)
	97,168	97,168	97,168
	521,338	521,338	521,338
2(a)	(1,226,359)	(1,226,359)	(1,229,591)

(c) Amounts excluded from operating activities

Less: Profit on asset disposals

Add: Loss on disposal of assets

Add: Depreciation

Total amounts excluded from operating activities

Adopted Budget Estimates 30 June 2027	YTD Budget Estimates 31 August 2026	YTD Actual 31 August 2026
\$	\$	\$
(171,487)	(56,162)	(56,162)
68,260	0	0
3,979,816	663,303	636,859
3,876,589	607,141	580,697

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 WEST ARTHUR
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2026**

3 EXPLANATION OF MATERIAL VARIANCES

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

The material variance adopted by Council for operating for the 2026-27 year is the greater of 10% or \$10,000.

The material variance adopted by Council for capital for the 2026-27 year is the greater of 10% or \$25,000.

Description

Expenditure from operating activities

Employee costs

Employee costs are below budget due to vacancy for part year.

Depreciation

Depreciation below budget. Timing variance to budget.

Var. \$	Var. %	
\$	%	
16,943	3.59%	▲
	Permanent	
26,444	3.99%	▲
	Timing	

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
TABLE OF CONTENTS

1	Tabs to exclude	1
2	Key information	5
3	Key information - graphical	6
4	Cash and financial assets	7
5	Reserve accounts	8
6	Capital acquisitions	9
7	Disposal of assets	11
8	Receivables	12
9	Other current assets	13
10	Payables	14
11	Borrowings	15
12	Other current liabilities	16
13	Grants and contributions	17
14	Capital grants and contributions	18

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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$1.83 M	\$1.83 M	\$1.83 M	\$0.00 M
Closing	\$0.00 M	\$1.48 M	\$1.51 M	\$0.03 M
Refer to Statement of Financial Activity				

Cash and cash equivalents		
	\$5.03 M	% of total
Unrestricted Cash	\$3.36 M	66.8%
Restricted Cash	\$1.67 M	33.2%
Refer to 3 - Cash and Financial Assets		

Payables		
	\$0.12 M	% Outstanding
Trade Payables	\$0.00 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%
Refer to 9 - Payables		

Receivables		
	\$0.24 M	% Collected
Rates Receivable	\$0.04 M	(44.4%)
Trade Receivable	\$0.24 M	% Outstanding
Over 30 Days		7.8%
Over 90 Days		1.5%
Refer to 7 - Receivables		

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.59 M)	(\$0.40 M)	(\$0.36 M)	\$0.03 M
Refer to Statement of Financial Activity			

Rates Revenue		
YTD Actual	\$0.00 M	% Variance
YTD Budget	\$0.00 M	0.0%

Grants and Contributions		
YTD Actual	\$0.30 M	% Variance
YTD Budget	\$0.30 M	0.1%
Refer to 12 - Grants and Contributions		

Fees and Charges		
YTD Actual	\$0.06 M	% Variance
YTD Budget	\$0.05 M	13.3%
Refer to Statement of Financial Activity		

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.80 M)	\$0.05 M	\$0.05 M	\$0.00 M
Refer to Statement of Financial Activity			

Proceeds on sale		
YTD Actual	\$0.07 M	%
Adopted Budget	\$0.32 M	(79.5%)
Refer to 6 - Disposal of Assets		

Asset Acquisition		
YTD Actual	\$0.00 M	% Spent
Adopted Budget	\$2.14 M	(99.9%)
Refer to 5 - Capital Acquisitions		

Capital Grants		
YTD Actual	\$0.09 M	% Received
Adopted Budget	\$4.53 M	(98.1%)
Refer to 5 - Capital Acquisitions		

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.43 M)	(\$0.00 M)	(\$0.00 M)	(\$0.00 M)
Refer to Statement of Financial Activity			

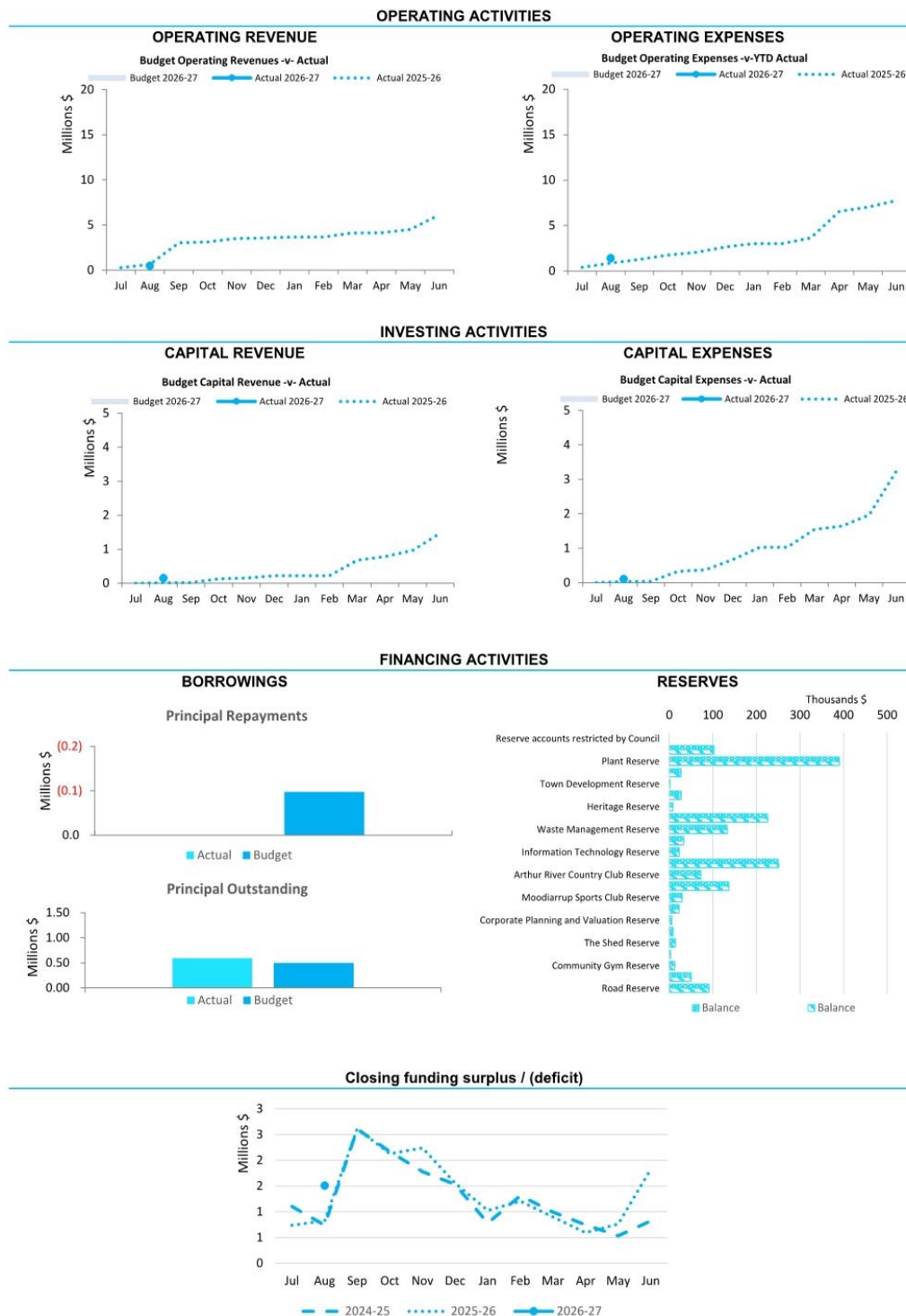
Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.59 M
Refer to 10 - Borrowings	

Reserves	
Reserves balance	\$1.67 M
Net Movement	\$0.00 M
Refer to 4 - Cash Reserves	

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

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

2 KEY INFORMATION - GRAPHICAL



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

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

3 CASH AND CASH EQUIVALENTS

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal cash at bank	Cash and cash equivalents	702,197	0	702,197	0	NAB	0.01%	N/A
Municipal cash at bank - CM	Cash and cash equivalents	1,106,862	0	1,106,862	0	NAB	3.75%	N/A
Municipal cash at bank - at call	Cash and cash equivalents	350,000	0	350,000	0	WA Treasury	4.30%	N/A
Reserve term deposit	Cash and cash equivalents	0	1,600,000	1,600,000	0	NAB	5.20%	10/1/2027
Reserve - CM	Cash and cash equivalents	0	70,736	70,736	0	NAB	3.75%	N/A
Cash on hand	Cash and cash equivalents	100	0	100	0	CASH	N/A	N/A
Municipal term deposit	Cash and cash equivalents	600,000	0	600,000	0	NAB	4.90%	15/10/2026
Municipal term deposit	Cash and cash equivalents	600,000	0	600,000	0	NAB	4.93%	28/10/2026
Total		3,359,159	1,670,736	5,029,895	0			
Comprising								
Cash and cash equivalents		3,359,159	1,670,736	5,029,895	0			
		3,359,159	1,670,736	5,029,895	0			

KEY INFORMATION

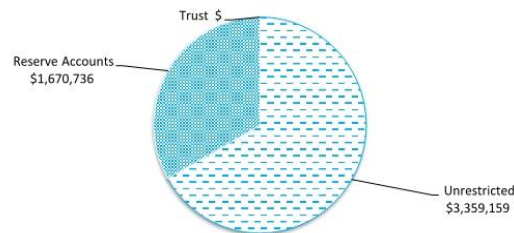
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of 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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Leave Reserve	102,379	188,323	(15,366)	275,336	102,379	199		102,578
Plant Reserve	390,085	321,603	(374,400)	337,288	390,085	757		390,842
Building Reserve	26,861	157,074	(25,000)	158,935	26,861	53		26,914
Town Development Reserve	1,794	72	0	1,866	1,794	3		1,797
Recreation Reserve	27,248	1,090	0	28,338	27,248	53		27,301
Heritage Reserve	8,308	332	0	8,640	8,308	16		8,324
Community Housing Reserve	225,190	15,008	(5,000)	235,198	225,190	436		225,626
Waste Management Reserve	132,993	5,320	0	138,313	132,993	258		133,251
Darkan Swimming Pool Reserve	32,921	51,317	(30,000)	54,238	32,921	63		32,984
Information Technology Reserve	23,002	920	0	23,922	23,002	44		23,046
Darkan Sport and Community Centre Reserve	250,416	50,016	0	300,432	250,416	486		250,902
Arthur River Country Club Reserve	72,664	8,907	0	81,571	72,664	141		72,805
Museum Reserve	136,716	5,469	(5,000)	137,185	136,716	265		136,981
Moodiarrup Sports Club Reserve	29,687	6,187	0	35,874	29,687	58		29,745
Landcare Reserve	22,442	898	0	23,340	22,442	43		22,485
Corporate Planning and Valuation Reserve	5,224	209	0	5,433	5,224	10		5,234
Kids Central Reserve	8,590	344	(1,500)	7,434	8,590	16		8,606
The Shed Reserve	14,220	569	(1,000)	13,789	14,220	28		14,248
Recreation Trails Reserve	2,934	117	0	3,051	2,934	5		2,939
Community Gym Reserve	12,466	3,499	0	15,965	12,466	24		12,490
Economic Development Reserve	50,202	2,008	(31,412)	20,798	50,202	98		50,300
Road Reserve	91,162	3,646	0	94,808	91,162	176		91,338
	1,667,504	822,928	(488,678)	2,001,754	1,667,504	3,232	0	1,670,736

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land - freehold land	2,879,451	100,000	97,668	(2,332)
Buildings - non-specialised	50,027	5,000	5,584	584
Buildings - specialised	25,000	0	0	0
Furniture and equipment	7,500	0	0	0
Plant and equipment	582,275	0	0	0
Acquisition of property, plant and equipment	3,544,253	105,000	103,252	(1,748)
Infrastructure - roads	1,228,991	2,500	2,096	(404)
Infrastructure - other	690,180	0	0	0
Infrastructure - bridges	221,660	0	0	0
Acquisition of infrastructure	2,140,831	2,500	2,096	(404)
Total capital acquisitions	5,685,084	107,500	105,348	(2,152)
Capital Acquisitions Funded By:				
Capital grants and contributions	4,532,557	90,000	88,327	(1,673)
Other (disposals & C/Fwd)	317,600	65,000	65,000	0
Reserve accounts				
Leave Reserve	15,366	0	0	0
Plant Reserve	374,400	0	0	0
Building Reserve	25,000	0	0	0
Community Housing Reserve	5,000	0	0	0
Darkan Swimming Pool Reserve	30,000	0	0	0
Museum Reserve	5,000	0	0	0
Kids Central Reserve	1,500	0	0	0
The Shed Reserve	1,000	0	0	0
Contribution - operations	377,661	(47,500)	(47,979)	(479)
Capital funding total	5,685,084	107,500	105,348	(2,152)

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

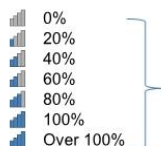
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators



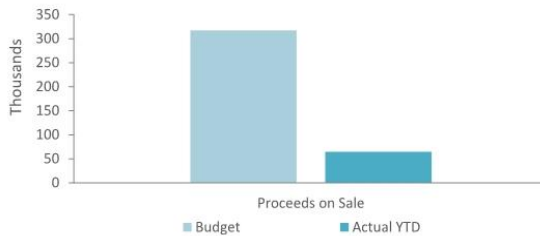
Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

	Account Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
	Staff House CEO - completion retaining walls, fence	50,027	5,000	5,584	(584)
	Housing Support Program Stream 1	17,619	0	487	(487)
	Housing Support Program Stream 2	2,847,994	91,162	87,937	3,225
	Industrial Land - Growden Place	5,000	0	406	(406)
	Darkan Sports Complex Golf Shed final payment	25,000	0	0	0
	Nangip Crescent - costs of disposal residential block	8,838	8,838	8,838	0
	RRG Darkan South Road	580,172	0	0	0
	RRG Arthur Dinninup Road	176,688	0	0	0
	R2R Rees Road	167,928	1,000	925	75
	R2R King Street repair and drainage	43,429	0	0	0
	R2R Bokal North Road	142,368	1,500	1,171	329
	R2R Bridge works Boyup Brook Road	55,660	0	0	0
	R2R Cordering North Road	118,406	0	0	0
	Bridge 4020 Glenorchy South Bridge Special Project funding	166,000	0	0	0
	Replace Printer/Copier	7,500	0	0	0
	Grader	432,500	0	0	0
	Trailer for traffic lights	8,000	0	0	0
	CEO Vehicle	75,000	0	0	0
	Works Manager Vehicle	55,000	0	0	0
	Fast Fill Trailer - Duranillin	11,775	0	0	0
	Water harvesting Lake Towerrinning	440,000	0	0	0
	Gorn Road/Rees Road bore	135,090	0	0	0
	Lake Towerrinning playground/signage	74,432	0	0	0
	Truck parking bay - finalise concept design	3,220	0	0	0
	SOWA Building water catchment	37,438	0	0	0
		5,685,084	107,500	105,348	2,152

**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

6 DISPOSAL OF ASSETS

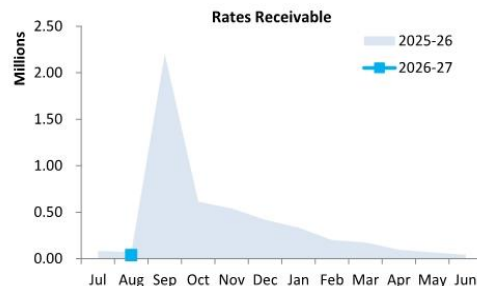
Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$				\$			
Land and Buildings									
	Nangip Crescent	8,838	65,000	56,162	0	8,838	65,000	56,162	0
	Growden Place Industrial Land	104,036	50,000	0	(54,036)	0	0	0	0
Plant and equipment									
	Grader	0	109,000	109,000	0	0	0	0	0
	Trailer traffic lights	0	100	100	0	0	0	0	0
	CEO Motor Vehicle	45,275	50,000	4,725	0	0	0	0	0
	MWS Motor Vehicle	45,862	37,000	0	(8,862)	0	0	0	0
	Holden Colorado Ute	0	500	500	0	0	0	0	0
	Toyota Hilux ute	0	500	500	0	0	0	0	0
	Toyota Hilux dual cab	0	500	500	0	0	0	0	0
	Multi Roller	10,362	5,000	0	(5,362)	0	0	0	0
		214,373	317,600	171,487	(68,260)	8,838	65,000	56,162	0



**SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

7 RECEIVABLES

Rates receivable	30 Jun 2026	31 Aug 2026
	\$	\$
Opening arrears previous year	218,668	44,319
Levied this year	2,253,147	0
Less - collections to date	(2,403,058)	19,680
Gross rates collectable	68,757	63,999
Allowance for impairment of rates receivable	(24,438)	(24,438)
Net rates collectable	44,319	39,561
% Collected	97.2%	(44.4%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	225,283	15,310	0	3,694	244,287
Percentage	0.0%	92.2%	6.3%	0.0%	1.5%	
Balance per trial balance						
Trade receivables						244,287
Total receivables general outstanding						244,287

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.

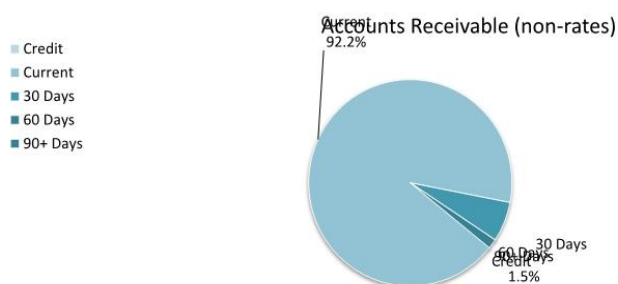
Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment).

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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2026	Asset Increase	Asset Reduction	Closing Balance 31 August 2026
	\$	\$	\$	\$
Other current assets				
Other financial assets at amortised cost				
Financial assets at amortised cost - self supporting loans	33,136	0	0	33,136
Inventory				
Inventories [describe]	23,176	0	0	23,176
Land held for resale				
- Cost of acquisition	70,000	0	0	70,000
- Development costs	9,118	0	0	9,118
Other assets				
Contract assets	120,411	0	(85,002)	35,409
Assets classified as held for sale	65,107	0	0	65,107
Total other current assets	320,948	0	(85,002)	235,946

Amounts shown above include GST (where applicable)

KEY INFORMATION

Other financial assets at amortised cost

The Shire 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.

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.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for 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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	4,426	0	0	0	4,426
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						4,426
ATO liabilities						43,630
Rates paid in advance						19,086
Other payables						49,177
Total payables general outstanding						116,319

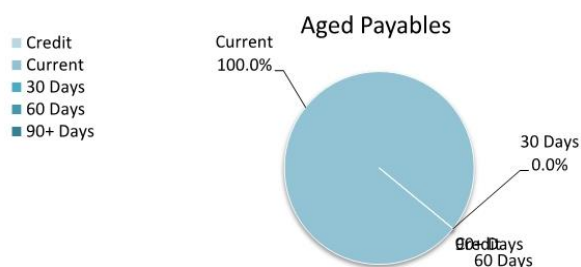
Amounts shown above include GST (where applicable)

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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars		Loan No.	1 July 2026	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
			\$	\$	\$	\$	\$	\$	\$	\$	\$
Enterprise Resource Planning soft	75		89,697	0	0	0	(28,665)	89,697	61,032	0	(3,854)
Loader	74		178,339	0	0	0	(26,845)	178,339	151,494	0	(7,914)
Industrial Land Power	77		110,000	0	0	0	(8,522)	110,000	101,478	0	(9,131)
			378,036	0	0	0	(64,032)	378,036	314,004	0	(20,899)
Self supporting loans											
WA Cottage Homes			216,292	0	0	0	(33,136)	216,292	183,156	0	(8,199)
			216,292	0	0	0	(33,136)	216,292	183,156	0	(8,199)
Total			594,328	0	0	0	(97,168)	594,328	497,160	0	(29,098)
Current borrowings			97,168					97,168			
Non-current borrowings			497,160					497,160			
			594,328					594,328			

All debenture repayments were financed by general purpose revenue.
Self supporting loans are financed by repayments from third parties.

KEY INFORMATION

The City 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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026**

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2026 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2026 \$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		1,979,771	0	282,848	(87,937)	2,174,682
Contract retention		0	0	7,493	0	7,493
Total other liabilities		1,979,771	0	290,341	(87,937)	2,182,175
Employee Related Provisions						
Provision for annual leave		143,723	0	0	0	143,723
Provision for long service leave		258,850	0	0	0	258,850
Other employee leave provisions		11,285	0	1,477	0	12,762
Total Provisions		413,858	0	1,477	0	415,335
Total other current liabilities		2,393,629	0	291,818	(87,937)	2,597,510

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 13

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 WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	YTD
	1 July 2026	Liability	Liability	31 Aug 2026	Liability	Budget	Budget	Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies								
Grants Commission - General (WALGGC)	0	0	0	0	0	148,220	37,055.00	37,055
Grants Commission - Roads (WALGGC)	0	0	0	0	0	111,877	27,969.00	27,969
Public relation events	0	0	0	0	0	1,000	0	0
DFES Grant - Operating	1,368	0	0	1,368	1,368	72,000	18,000	18,000
DFES - Small plant funding	0	0	0	0	0	12,803	3,021	3,201
Bushfire mitigation funding	0	39,518	0	39,518	39,518	79,035	0	0
Direct Road Grant	0	0	0	0	0	214,517	214,517	214,517
Footpath Plan	15,000	0	0	15,000	15,000	25,000	0	0
	16,368	39,518	0	55,886	55,886	664,452	300,562	300,742

SHIRE OF WEST ARTHUR
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2026

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities				Capital grants, subsidies and contributions revenue		
	Liability	Increase in Liability	Decrease in Liability	Liability	Current Liability	Adopted Budget	YTD
	1 July 2026		(As revenue)	31 Aug 2026	31 Aug 2026	Revenue	Budget
	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies							
Roads to Recovery	0	0	0	0	0	527,791	0
Regional Road Group	0	201,830	0	201,830	201,830	504,573	0
Special Project Bridge Funding	0	41,500	0	41,500	41,500	166,000	0
DFES - Capital Grant fast fill trailer	0	0	0	0	0	11,775	0
DWER SOWA building water project	13,014	0	0	13,014	13,014	26,026	0
DWER Rees/Gorn bore funding	0	0	0	0	0	95,181	0
Lake Towerrinning - water harvesting grant	0	0	0	0	0	273,751	0
Lake Towerrinning - playground equipment grant	0	0	0	0	0	61,847	0
Housing Support Program Stream 1	0	0	0	0	0	17,619	0
Housing Support Program Stream 2	1,950,389	0	(87,937)	1,862,452	1,862,452	2,847,994	90,000
	1,963,403	243,330	(87,937)	2,118,796	2,118,796	4,532,557	90,000
							88,327

12.2 ACCOUNTS FOR PAYMENT LISTING - AUGUST 2026

File Ref:	ADM338
Location:	N/A
Applicant:	N/A
Author:	Kylie Whitaker, Finance Officer
Authorising Officer:	Kylie Caley, Deputy Chief Executive Officer
Date:	10/09/2026
Disclosure of Interest:	Nil
Attachments:	1. Accounts for Payment Listing - August 2026 2. Corporate Card Summary Statement - 26 July to 25 August 2026

SUMMARY:

Council is requested to endorse payments of accounts for August 2026 as listed and note the attached credit card transactions.

BACKGROUND:

The schedule of accounts for payment is included as attachments for Council information.

COMMENT:

If you have any questions regarding payments in the listing, don't hesitate to contact the office before the Council meeting.

CONSULTATION:

No consultation required.

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulations 1996

12. Payments from municipal fund or trust fund, restrictions on making
 1. A payment may only be made from the municipal fund or the trust fund —
 - a) if the local government has delegated to the CEO the exercise of its power to make payments from those funds — by the CEO; or
 - b) otherwise, if the payment is authorised in advance by a resolution of the council.
 2. The council must not authorise a payment from those funds until a list prepared under regulation 13(2) containing details of the accounts to be paid has been presented to the council.
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 sub regulation (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.

POLICY IMPLICATIONS:

Policy F29 – Purchasing Policy

Policy F2 – Corporate Transaction Cards Policy

FINANCIAL IMPLICATIONS:

There are no financial implications. Reported expenditure is assessed by management as being consistent with the adopted Annual Budget.

STRATEGIC IMPLICATIONS:

West Arthur Towards 2031

Theme: Leadership and Management

Outcome: Establish and maintain sound business and governance structures

Strategy: Comply with regulations and best practice standards to drive good decision making by Council and Staff

RISK IMPLICATIONS:

Risk management is the removal of uncertainty from business decisions. Risk is expressed in terms of likelihood it may occur and the consequences that may flow from it. The consequences may be positive or negative or simply a deviation from the expected. The risk or consequence may be related to health and safety; financial; business or service interruption; compliance; reputation; or the environment. ***Reference to the risk matrix below will generate a risk rating by assessing the likelihood and consequence and multiplying these scores by each other.*** The greater the risk rating, the greater the risk and the higher the need for specific plans to be developed. All items with a risk rating greater than 10 should be added to the Risk Register and specific controls developed.

Risk Themes:

A risk theme is the categorising of risk. For example, the collection of risks that represent compliance failure. The risk themes in the shire Risk Register include:

- Business Disruption
- Community Disruption
- IT or Communications Failure
- External Threat or Fraud
- Misconduct
- Inadequate safety or security practices
- Inadequate project or change management
- Errors Omissions or Delays
- Inadequate Document Management Processes
- Inadequate supplier / contract management
- Providing inaccurate advice / information
- Ineffective Employment practices
- Compliance failure
- Inadequate asset management
- Inadequate engagement practices

- Ineffective facility or event management
- Inadequate environmental management

Risk Matrix:

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		1	2	3	4	5
Almost Certain	5	Medium (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Medium (8)	High (12)	High (16)	Extreme (25)
Possible	3	Low (3)	Medium (6)	Medium (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Medium (6)	Medium (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Medium (5)

Description of Key Risk	Unauthorised (or incorrectly authorised) payments being made
Risk Likelihood (based on history and with existing controls)	Rare (1)
Risk Consequence	Major (4)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Low (4)
Principal Risk Theme	Misconduct
Risk Action Plan (Controls or Treatment Proposed)	Payments listing provided to Council each month

VOTING REQUIREMENTS:

Simple Majority

RESOLUTION OCM-2026-107

Moved: Cr Natalie O'Neill

Seconded: Cr Graeme Peirce

That Council:

1. in accordance with section 13 of the Financial Management Regulations of the Local Government Act 1995 and in accordance with delegation, note August 2026 Municipal Fund vouchers 12082026.1-12082026.44, 19082026.1-19082026.16, Licensing, Salaries and Wages, EFT Transfers and Direct Debits totalling \$410,302.85 listed (attached) as approved for payment.
2. note the attached Corporate Credit Card facility transaction summary from 26 July 2026 to 25 August 2026.

In Favour: Crs Duncan South, Neil Morrell, Graeme Peirce, Russell Prowse, Natalie O'Neill, Helen Lubcke

Against: Nil

CARRIED 6/0

**Shire of West Arthur
Creditor Payments
August 2026**

Date	Reference	Detail	Amount
27/08/2026	Bpay	Australian Taxation Office	30,357.00
		July 26 BAS	
5/08/2026	Direct Debit	Synergy	248.39
		Rees Rd Supply Charge & Consumption 24/4-24/6/26	
7/08/2026	Direct Debit	Synergy	202.45
		Town Dam L4537, Dura School Supply Charge & Consumption 19/5-16/7/26	
11/08/2026	Direct Debit	Synergy	1,524.08
		CRC Supply Charge & consumption 16/6-20/7/26	
14/08/2026	Direct Debit	Aware Super Clearing House	13,835.86
		Fortnightly superannuation contributions	
17/08/2026	Direct Debit	Water Corporation	2,100.60
		1/10, 2/10, 1/12, 2/12, 6, 8, 15, 22, 52 Hillman, Station Masters House, 10 King, 25 Nangip, 31 Arthur, 10 Gibbs, 11 King Supply Charge & Consumption 28/5-30/7/26	
17/08/2026	Direct Debit	Water Corporation	616.05
		18 Gibbs Supply Charge & Consumption 28/5-30/7/26	
20/08/2026	Direct Debit	Synergy	121.88
		Duranillin Hall Supply Charge & Consumption 3/6 - 30/7/26	
21/08/2026	Direct Debit	Synergy	923.89
		Town Dam Lot 4573 Supply Charge & Consumption 3/6 - 30/7/26	
21/08/2026	Direct Debit	Telstra	45.00
		Mobile, Landlines & Data for Shire facilities to 1/8/26	
21/08/2026	Direct Debit	Water Corporation	3,287.42
		Growden Pl Rear Lot 2 & Rear Lot 3, Perry Park, Darkan Hall, Caravan Park, Admin, CRC, Depot Supply Charge & Consumption 28/5 - 30/7/26	
24/08/2026	Direct Debit	Telstra	2,977.56
		Mobile, Landlines & Data for Shire facilities to 1/8/26	
26/08/2026	Direct Debit	Synergy	1,559.40
		Streetlights 25/6-24/7/26	
27/08/2026	Direct Debit	NAB Credit Card	3,059.14
		See attached statement	
28/08/2026	Direct Debit	Aware Super Clearing House	14,742.79
		Fortnightly superannuation contributions	
31/08/2026	Direct Debit	Motorpass	13.54
		Management Fees - Arthur River & Darkan Fuel Card	
31/08/2026	Direct Debit	National Australia Bank	41.99
		Connect Fee Access & Usage	
31/08/2026	Direct Debit	National Australia Bank	101.91
		Merchant Fee	
31/08/2026	Direct Debit	National Australia Bank	10.00
		Account Fees	
31/08/2026	Direct Debit	National Australia Bank	31.00
		Account Fees	
13/08/2026	Eft	Salaries and Wages	68,062.55
		Payroll	

**Shire of West Arthur
Creditor Payments
August 2026**

27/08/2026	Eft	Salaries and Wages	72,973.61
		Payroll	
12/08/2026	12082026.1	Air Liquide	57.28
		Cylinder Fees	
12/08/2026	12082026.2	AMPAC Debt Recovery (WA)	66.00
		Rate Recovery Costs A433	
12/08/2026	12082026.3	Ashantra Pty Ltd atf The Nicholas Family Trus	52.00
		Seniors Meals - fish	
12/08/2026	12082026.4	ATPI Australia	175.00
		Caravan Park Refund	
12/08/2026	12082026.5	Australia Post	540.00
		A4 copy paper	
12/08/2026	12082026.6	Bell Sharon	318.77
		Reimbursement for seniors meals groceries	
12/08/2026	12082026.7	Bookeasy Australia Pty Ltd	220.00
		Caravan Park Booking system - July 2026	
12/08/2026	12082026.8	Bunnings Warehouse	556.92
		Step ladder, clothesline, roll of clothesline string, toilet floats, dustpan	
12/08/2026	12082026.9	Burgess Rawson	208.74
		Water Use 28/5 - 30/6/26 L7348-1 Shire of West Arthur	
12/08/2026	12082026.10	Caley Kylie	675.00
		Staff reimbursement	
12/08/2026	12082026.11	Chargefox Pty Ltd	82.52
		Management fees for EV charging stands	
12/08/2026	12082026.12	CJD Equipment Pty Limited	108.67
		Rear diff seal and freight 2017 Volvo Loader 0026AW	
12/08/2026	12082026.13	Darkan Agri Services	2,850.85
		Turf Plus Bag 25kg, Wattyl anti mould paint 4L, Interior gloss 4L, Putty 2kg, Mo Flo Drain Cleaner and various consumables	
12/08/2026	12082026.14	David Wills and Associates	7,401.90
		Burrowes St West - Construction site surveillance & contract management, tender documentation & administration	
12/08/2026	12082026.15	Dept of Local Govt, Industry Regulation & Saf	954.00
		July 26 BSL Remittance	
12/08/2026	12082026.16	Exurban Rural and Regional Planning	3,582.67
		Town Planning Consultancy Services July 26	
12/08/2026	12082026.17	Filters Plus WA	353.93
		Hydraulic filter 2017 Volvo Loader 0026AW	
12/08/2026	12082026.18	Fleays Store	75.70
		Staff tea & coffee expenses	
12/08/2026	12082026.19	Fordham Lamont Vin	59.00
		Staff Reimbursement	
12/08/2026	12082026.20	Fuel Distributors of WA	21,931.21
		Depot Diesel & 16kg grease tub, 425 cartridges grease and freight	
12/08/2026	12082026.21	Goddard Sarah	67.62
		Staff reimbursement	

**Shire of West Arthur
Creditor Payments
August 2026**

12/08/2026	12082026.22	Instant Racking and Steel Shelving	236.00
		Locks for vehicle toolbox	
12/08/2026	12082026.23	Kelley Contracting Pty Ltd	6,142.40
		Installation of Retaining Wall - 10 King Street, Darkan	
12/08/2026	12082026.24	Magiq Software Limited	1,155.00
		Legislative update payroll - half day	
12/08/2026	12082026.25	McDonald Russell	165.00
		Staff Reimbursement	
12/08/2026	12082026.26	Mcleods Lawyers Pty Ltd	1,453.10
		Review of Darkan Railway Reserve Licence & advice on sale of Lot 9001 Growden Pl	
12/08/2026	12082026.27	Morton Craig	298.30
		Staff reimbursement	
12/08/2026	12082026.28	Ocean Edge Plumbing & Gas	2,193.84
		25 Nangip - Gas oven conversion & installation, 11 King St - leaking cistern tap	
12/08/2026	12082026.29	Phoenix Glass	85.00
		Darkan Hall - door base bolt needed	
12/08/2026	12082026.30	Prompt Safety Solutions	3,960.00
		Generic traffic management plans. Work, Health and Safety Consultant Fees	
12/08/2026	12082026.31	Ros's Car Detailing - Roslyn King	9,466.67
		Cleaning July 2026 various shire facilities	
12/08/2026	12082026.32	Sheridans Badges and Engraving	240.98
		Honour Board Strips x7	
12/08/2026	12082026.33	Shire of Narrogin	388.67
		CESM Claim Jan-June 26 & Environmental Health Services July 26	
12/08/2026	12082026.34	SOS Office Equipment	366.92
		Photocopier Billing July 2026	
12/08/2026	12082026.35	Source Machinery Pty Ltd	1,794.20
		Hydraulic solenoid and freight 2017 Kubota Skid Steer 0030AW	
12/08/2026	12082026.36	Sprys Meat Market	92.72
		Seniors Meals	
12/08/2026	12082026.37	Team Global Express	249.18
		Filters Plus and Source Machinery freight	
12/08/2026	12082026.38	The Great Awakening Cafe	330.00
		July Council Catering	
12/08/2026	12082026.39	Truckline	992.61
		Auto belt, alarm backup 12/24V, h/lamp insert rhand and seal front crankshaft 2017 Isuzu Prime Mover 0020AW	
12/08/2026	12082026.40	WA Contract Ranger Services Pty Limited	1,848.00
		Ranger Services 14/7, 23/7, 28/7, 6/8/26	
12/08/2026	12082026.41	WALGA	2,255.00
		WALGA Convention 26 - Cr Karen Harrington, Annual Country Central Zone membership	
12/08/2026	12082026.42	Warren Blackwood Waste	3,796.28
		Recycling, Domestic & Commercial waste services July 26	

**Shire of West Arthur
Creditor Payments
August 2026**

12/08/2026	12082026.43	West Arthur Community Resource Centre	1,147.10
		Doctors hours July 26 & Councillor CRC Membership	
12/08/2026	12082026.44	Westrac Bunbury	5,120.03
		Troubleshoot misfire, travel, environmental, perform maintenance, labour, freight 2014 CAT 12M Grader 0037AW	
19/08/2026	19082026.1	Air Liquide	107.89
		Cylinder Fees	
19/08/2026	19082026.2	Bell Sharon	335.29
		Reimbursement for seniors meals groceries	
19/08/2026	19082026.3	Bunnings Warehouse	356.79
		Clothesline, wall plugs, roller door lock, plumbing sealant tape	
19/08/2026	19082026.4	Cemeteries and Crematoria Association WA	130.00
		26/27 CCAWA annual membership	
19/08/2026	19082026.5	Defibrillators Australia	4,197.00
		Defibrillators- Arthur River, Darkan & Duranillin Fire Truck	
19/08/2026	19082026.6	DKM Workplace Solutions	222.20
		Monthly Human Resources Consultancy Subscription - July 26	
19/08/2026	19082026.7	Fraser & Jenkins Pty Ltd T/as Print Media Gro	1,100.00
		DFES Incident Diaries for Fire Chief Officer's	
19/08/2026	19082026.8	Interfire Agencies	3,757.18
		Lightbars for Arthur River Fire Chief Officer's	
19/08/2026	19082026.9	King Melinda	149.04
		Staff Reimbursement	
19/08/2026	19082026.10	Narrogen Mitsubishi	669.55
		Service - AW 01 - 30,000km	
19/08/2026	19082026.11	Pederick Engineering	989.78
		Box hardfacing rods plus freight, grinding discs & wear plates	
19/08/2026	19082026.12	Sprys Meat Market	215.92
		Seniors Meals	
19/08/2026	19082026.13	Thompson Surveying Consultants	3,575.00
		Survey work for 186 Burrowes Street (Housing Support Program)	
19/08/2026	19082026.14	Wagin Mechanical Repairs	9,757.80
		Annual Service - Arthur River Fire Truck, Darkan & Duranillin	
19/08/2026	19082026.15	WCP Civil Pty Limited	74,178.51
		Progress Payment Certificate 1 - Burrowes St West (Housing Support Program)	
19/08/2026	19082026.16	West Arthur Community Resource Centre	5,454.01
		Library Funding & medical funding 1/7/26-30/9/26	
MUNICIPAL FUND		VOUCHERS	
		BPAY	30,357.00
		DIRECT DEBIT	45,442.95
		EFT	141,036.16
		12082026.1-12082026.44	84,114.78
		19082026.1-19082026.16	105,195.96
		LICENSING AUGUST 2026 TRANSFERS	4156.00
		TOTAL	410,302.85



SHIRE OF WEST ARTHUR
PAYMENTS OF ACCOUNTS BY NAB VISA CARD
FOR THE STATEMENT PERIOD: 25 July to 25 August 2026

DATE	PAYEE	PO NUMBER	DESCRIPTION	SOWA EXPENSE CODE	EXPENSE DESCRIPTION	TOTAL
07-Aug-26	Starlink Internet		104636: Depot Wifi	E142020	OTHER PROPERTY & SERVICES:Administration:Overheads:Computer Maintenance	\$150.00
			CARD 1 PAYMENTS			\$150.00
24-Aug-26	Butterfields Albany		104792: Uniform Items	E143050	OTHER PROPERTY & SERVICES:Works:Overheads:Uniform/Clothing Allowance	\$138.00
			CARD 2 PAYMENTS			\$138.00
27-Jul-26	WA Department of Transport		104532: 2023/24 Special Series Plates	E142026	OTHER PROPERTY & SERVICES:Private Works:Online Licensing	\$225.00
27-Jul-26	Crescent Conveyancers Perth		104551: ID verification for purchase of old bowling green	E139268701	WIP - Land	\$225.00
13-Aug-26	The Park Motor Inn East Toowoomba		104803: Tugongal Leaders Summit 2026	E042016	GOVERNANCE:Other Governance:Other Governance	\$225.00
13-Aug-26	Greyhound Australia		104803: Tugongal Leaders Summit 2026	E042016	GOVERNANCE:Other Governance:Other Governance	\$225.00
13-Aug-26	Greyhound Australia		104803: Tugongal Leaders Summit 2026	E042016	GOVERNANCE:Other Governance:Other Governance	\$225.00
14-Aug-26	11degrees Regional		104803: Tugongal Leaders Summit 2026	E042016	GOVERNANCE:Other Governance:Other Governance	\$225.00
14-Aug-26	11degrees Regional		104803: Tugongal Leaders Summit 2026	E042016	GOVERNANCE:Other Governance:Other Governance	\$225.00
25-Aug-26	Cintas		104850: Annual Fee	E142070	OTHER PROPERTY & SERVICES:Administration:Overheads:Other Admin Expenses	\$3,446.46
			CARD 3 PAYMENTS			\$2,657.14
22-Aug-26	Bunnings Baldivis		104813: Taps to replace faulty laundry taps	E142015	OTHER PROPERTY & SERVICES:Administration:Overheads:Other Accounting Functions	\$69.00
25-Aug-26	Annual Fee		104830: Annual Fee	E142070	OTHER PROPERTY & SERVICES:Administration:Overheads:Other Admin Expenses	\$45.00
			CARD 4 PAYMENTS			\$114.00
			CARD 5 PAYMENTS			\$0.00
			5. CARD - P. GIBSON (CSM)			\$0.00
			TOTAL NAB VISA CARD PAYMENTS 4336-XXXX-XXXX-7507			\$3,659.14
			Direct Debit Date			27-Aug-26

I, Kylie Whitaker, Finance Officer have reviewed the NAB visa card payments and confirm that from the descriptions on the documentation provided that:

- all transactions are expenses incurred by the Shire of West Arthur;
- all purchases have been made in accordance with the Shire of West Arthur policies and procedures;
- all purchases are in accordance with the Local Government Act 1995 and associated regulations;
- no misuse of the corporate card is evident.

Kylie Whitaker:

DATE: 31/8/26



13 WORKS AND SERVICES

Nil

14 REGULATORY SERVICES

Nil

15 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

16 NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING

Nil

17 MATTERS BEHIND CLOSED DOORS

Nil

18 CLOSURE OF MEETING

The Presiding Member declared the meeting closed at 8.09pm.