



## UNCONFIRMED MINUTES

Shire of West Arthur  
Ordinary Council Meeting  
Thursday 18 December 2025

*Forest to Wheatbelt*

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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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*Persons should be aware that the provisions of the Local Government Act 1995 (section 5.25 (e)) establish procedures for revocation or rescission of a Council decision.*

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**Content**

<b>1</b>	<b>DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS.....</b>	<b>4</b>
<b>2</b>	<b>ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE.....</b>	<b>4</b>
<b>3</b>	<b>ANNOUNCEMENTS OF PRESIDING MEMBERS .....</b>	<b>5</b>
<b>4</b>	<b>RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE .....</b>	<b>5</b>
<b>5</b>	<b>PUBLIC QUESTION TIME .....</b>	<b>5</b>
<b>6</b>	<b>PETITIONS, DEPUTATIONS, PRESENTATIONS, SUBMISSIONS .....</b>	<b>5</b>
6.1	Deputation by Ray Harrington.....	5
<b>7</b>	<b>APPLICATIONS FOR LEAVE OF ABSENCE.....</b>	<b>5</b>
<b>8</b>	<b>DISCLOSURE OF INTEREST .....</b>	<b>5</b>
<b>9</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS HELD .....</b>	<b>6</b>
9.1	Ordinary Meeting of Council 27 November 2025 .....	6
<b>10</b>	<b>REPORTS FROM COUNCILLORS.....</b>	<b>7</b>
<b>11</b>	<b>OFFICE OF THE CHIEF EXECUTIVE OFFICER .....</b>	<b>8</b>
11.1	Westcare Committee.....	8
<b>12</b>	<b>CORPORATE SERVICES .....</b>	<b>14</b>
12.1	Accounts for Payment - November 2025 .....	14
12.2	Adoption of 2024-2025 Annual Report .....	22
12.3	Appointment of Independent Members to the Audit, Risk and Improvement Committee .....	32
12.4	Update of F29 Purchasing Policy .....	37
<b>13</b>	<b>WORKS AND SERVICES.....</b>	<b>47</b>
<b>14</b>	<b>REGULATORY SERVICES.....</b>	<b>47</b>
<b>15</b>	<b>MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN .....</b>	<b>47</b>
<b>16</b>	<b>NEW OR URGENT BUSINESS INTRODUCED BY DECISION OF THE MEETING.....</b>	<b>47</b>
16.1	Monthly Financial Reports - November 2025 .....	47
<b>17</b>	<b>MATTERS BEHIND CLOSED DOORS .....</b>	<b>73</b>
17.1	2025 CEO Annual Performance Review .....	73
<b>18</b>	<b>CLOSURE OF MEETING .....</b>	<b>77</b>

**MINUTES OF SHIRE OF WEST ARTHUR  
ORDINARY COUNCIL MEETING  
HELD IN THE COUNCIL CHAMBERS  
ON THURSDAY, 18 DECEMBER 2025 AT 11:30 AM**

**1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Presiding Member declared the meeting open at 7.31pm.

The Presiding Member advises all attendees that the meeting is being recorded as required by s5.23A of the Local Government Act 1995 and regulations 14F - 14I of the Local Government (Administration) Regulations 1996.

**2 ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**

COUNCILLORS:	Karen Harrington	(Shire President)
	Duncan South	(Deputy Shire President)
	Neil Morrell	(Elected Member)
	Graeme Peirce	(Elected Member)
	Russell Prowse	(Elected Member)
	Natalie O'Neill	(Elected Member)
	Helen Lubcke	(Elected Member)
STAFF:	Vin Fordham Lamont	(Chief Executive Officer)
	Rajinder S Sunner	(Manager Corporate Services)
	Tahnee-Lee Lubcke	(Projects Officer)
	Gary Rasmussen	(Manager Works and Services)
	Sharon Bell	(Community Development Officer)
APOLOGIES:	Nil	
ON LEAVE OF ABSENCE:	Nil	
ABSENT:	Nil	
MEMBER OF THE PUBLIC:	Mr Ray Harrington	

**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 DEPUTATION BY RAY HARRINGTON**

**File Ref:** ADM348  
**Author:** Renee Schinzig, Administration Officer  
**Authorising Officer:** Vin Fordham Lamont, Chief Executive Officer  
**Date:** 18/12/2025  
**Attachments:** Nil

Mr Harrington has requested to present to Council regarding recent burglaries on Arthur Street.

Properties on Arthur Street are being burgled, of which 4 are commercial premises. Mr Harrington is requesting that a camera be put on the Horwood Street end of Arthur Street at a cost of \$4000.

Owners are willing to pay 50% of the cost or pay the full amount if Council agrees to reimburse the other 50% after the adoption of the next budget.

Police are aware of the burglaries as they have been reported.

The Chief Executive Officer will provide a response.

Mr Harrington left the Chambers at 7.41pm.

**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 NOVEMBER 2025**

**File Ref:** ADM378  
**Author:** Renee Schinzig, Administration Officer  
**Authorising Officer:** Vin Fordham Lamont, Chief Executive Officer  
**Date:** 10/12/2025

**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-2025-143**

Moved: Cr Graeme Peirce  
Seconded: Cr Neil Morrell

That the Minutes of the Ordinary Meeting of Council held in the Council Chambers on 27 November 2025 be confirmed as true and correct.

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

**CARRIED 7/0**

**10 REPORTS FROM COUNCILLORS****Cr Karen Harrington (Shire President)**

Cr Harrington attended the Celebrate Local event held at the West Arthur Community Resource Centre on 5<sup>th</sup> December and on 8<sup>th</sup> December the Forest Products Commission meeting with neighbouring Councils. The Audit Exit Meeting was held on 10<sup>th</sup> December followed by the Shire's Staff and Council Christmas function on Friday 12<sup>th</sup> December, and the Audit, Risk and Improvement Committee meeting held on Monday 15<sup>th</sup> December. Cr Harrington, along with the Chief Executive Officer, met with Peta Ashworth and Sharran Burrow from Curtin Institute for Energy Transition on Tuesday 16<sup>th</sup> December and then participated in the Annual CEO Performance Review process held over two days on 17-18 December.

**Cr Duncan South (Deputy Shire President)**

Cr South attended the Celebrate Local event held at the West Arthur Community Resource Centre on 5<sup>th</sup> December, the Shire's Staff and Council Christmas function on Friday 12<sup>th</sup> December and participated in the Annual CEO Performance Review process held on Thursday 18<sup>th</sup> December.

**Cr Neil Morrell**

Cr Morrell was in attendance at the Shire's Staff and Council Christmas function held on Friday 12<sup>th</sup> December and the Annual CEO Performance Review Interview on 17<sup>th</sup> December.

**Cr Graeme Peirce**

Cr Peirce attended the West Arthur Community Resource Centre Committee meeting on 3<sup>rd</sup> December. On the 12<sup>th</sup> December attended the Shire's Staff and Council Christmas function and participated in the Annual CEO Performance Review process held over two days on 17-18 December.

**Cr Russell Prowse**

Cr Prowse attended the Annual CEO Performance Review Interview on 17<sup>th</sup> December.

**Cr Helen Lubcke**

Cr Lubcke attended the Celebrate Local event held at the West Arthur Community Resource Centre on 5<sup>th</sup> December, the Shire's Staff and Council Christmas function on Friday 12<sup>th</sup> December, and the Audit, Risk and Improvement Committee meeting held on Monday 15<sup>th</sup> December. Cr Lubcke presented at the Darkan Primary School Graduation Assembly on Wednesday 17<sup>th</sup> December and participated in the Annual CEO Performance Review process held over two days on 17-18 December.

**Cr Natalie O'Neill**

Cr O'Neill attended the Celebrate Local event held at the West Arthur Community Resource Centre on 5<sup>th</sup> December and the Annual CEO Performance Review Interview on 17<sup>th</sup> December.

**11 OFFICE OF THE CHIEF EXECUTIVE OFFICER****11.1 WESTCARE COMMITTEE**

<b>File Ref:</b>	<b>ADM030</b>
<b>Location:</b>	<b>Not applicable</b>
<b>Applicant:</b>	<b>Not applicable</b>
<b>Author:</b>	<b>Vin Fordham Lamont, Chief Executive Officer</b>
<b>Authorising Officer:</b>	<b>Vin Fordham Lamont, Chief Executive Officer</b>
<b>Date:</b>	<b>02/12/2025</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<ol style="list-style-type: none"> <li><b>1. Letter from Westcare re its Future Administration (Confidential)</b></li> <li><b>2. Westcare Advisory Committee AGM Minutes 21 August 2007 (Confidential)</b></li> <li><b>3. Extract of April 2008 Council Minutes Westcare ToR (Confidential)</b></li> <li><b>4. Terms of Reference Endorsed at April 2008 Council Meeting (Confidential)</b></li> <li><b>5. Westcare Item - Minutes of November 2022 Ordinary Meeting of Council (Confidential)</b></li> <li><b>6. Flying Minute from the Westcare Committee (Confidential)</b></li> </ol>

**SUMMARY:**

Council is requested to consider the attached request (attachment 1) and support the transfer of Westcare Committee funds held by the Shire of West Arthur to the West Arthur Community Resource Centre, and disband the existing committee.

**BACKGROUND:**

On 11<sup>th</sup> May 1979, three West Arthur community members met with the intention of forming a service group within the district that would have the capacity to help those in crisis. These individuals had observed a growing need for assistance for people who, through no fault of their own, required emergency relief. This was initially in the form of home help or basic domestic requirements. After consultation with the Shire Administration at the time, the "Emergency Housekeeping Scheme" was established. Initial funding for the service came from private donations and contributions from the Shire.

After the service commenced operations, it became apparent that a coordinator was needed to deal directly with clients and a person was then appointed to this salaried position. Over time, the service expanded to assist hundreds of clients and, at one stage, there were two salaried coordinators.

As the area of service grew, so too did the need for further funding. After many hours of preparing grant applications and lobbying politicians, Westcare (as the scheme came to be called) eventually started to receive annual grants from the state Department for Community Development, the commonwealth Department for Family and Community Services, and from other local governments where the services were provided.

Owing to the growing responsibilities related to employing staff, and the fact that Westcare was an unincorporated body, it became a sub-committee of the Shire of West Arthur in 2000. The two coordinators



became employees of the Shire with their salaries continuing to be funded by an ongoing grant from the Department for Community Development.

At its meeting of 21<sup>st</sup> August 2007, the Westcare Management Committee resolved that, with effect from September 2008:

1. Westcare services would be contracted to within Shire of West Arthur boundaries only.
2. Westcare would at that time no longer require the services of paid coordinators.
3. Westcare would discontinue applications for Commonwealth/State government funding.

At its annual general meeting (also on 21st August 2007), the Westcare Advisory Committee resolved to accept the above resolution by the management committee. The advisory committee also noted that the management committee agreed to consider their structure and method of operating beyond September 2008 over the next 12 months. Advice would be sought from the Shire CEO on whether Westcare would operate as a Committee of Council or independently as an incorporated association. (Attachment 2.)

Council approved the Westcare Terms of Reference at its April 2008 Ordinary meeting (attachments 3 and 4). This was in response to the Westcare proposal to wind up the majority of its then operations to a smaller model. The objectives of the Westcare committee, according to the Terms of Reference which were adopted by Council at its April 2008 Ordinary meeting were to:

- Manage the funds carried over from the Westcare Service Committee that existed prior to 1 October 2008.
- Decide on how those funds should be distributed consistent with the principle of supporting Shire of West Arthur individuals and families in need of support. The committee is not restricted in what it may fund; generally, however, the items will be food vouchers, payments for utilities, education expenses for children, travel for medical requirements, car licences and repairs, rent, or payment of wages for home help.

The adopted Terms of Reference indicated that Westcare would operate as a Committee of Council. Due to the confidentiality required by the committee for protection of its members and clients alike, it would appear that the Terms of Reference have not always been fully adhered to.

In November 2022, Council adopted an updated Terms of Reference (attachment 5). Again, Westcare was referred to as a Committee of Council.

The Terms of Reference are confusing as to the actual establishment of this Committee, as this document separately suggests the Shire provides the Committee with an annual donation, for which the Committee has discretion for how those funds are distributed (which, if a committee of council, would require a delegated authority). No such delegated authority exists.

As a Committee of Council, the Committee cannot / doesn't hold funds in its own right. A Committee of Council is a subset of the Council of a Local Government, assisting the Council in performing the functions of the Local Government. Therefore, the committee can only make recommendations to Council for Council's decision and the funds proposed to be expended by the Committee are held in the Local Government's Municipal Fund and can only be expended in accordance with the adopted budget.

Further, if the Westcare Committee is, as stated in the attached Terms of Reference, require to comply with the *Local Government Act 1995* (the Act), then the committee agenda is prepared by the Shire, with officer reports and recommendations informing the Committee's recommendations to Council (no general business able to be raised by members), with minutes recorded and published in accordance with the Act. Committee members would also be subject to the Model Code of Conduct and have legal obligations for disclosures of interest, etc with associated Act penalties applying for breaches.

Having researched and evidenced the historic status of the Committee and the Shire's subsequent role in administering the Committee's funds, the Author is of the opinion that the attached Terms of Reference may not be valid nor have any legal relevance to the committee's operations. This would mean that there are no legislative requirements to disband this committee.

The Shire of West Arthur has held the funds for the committee since 2008. Refer to the Terms of Reference in attachment 5 for a description of how the committee accesses the funds and distributes them.

**COMMENT:**

The Shire currently holds the Westcare funds in its municipal fund in account L0124510 with a balance of \$45,169.90 as at 3 December 2025.

Following a meeting of the Westcare Committee, which included the Shire CEO as an attendee, the committee submitted the request (attachment 1) that the existing Westcare funds be transferred to the West Arthur Community Resource Centre (the CRC) with the intent that the CRC will create a new account for the funds and hold them on behalf of Westcare. In addition, the CRC will create a new Westcare sub-committee, manage its funds and provide general administrative report.

Attachment 6 is the flying minutes document where the members of the Westcare Committee voted to transfer its funds and administration from the Shire to the CRC.

**CONSULTATION:**

Westcare Committee

West Arthur Community Resource Centre

**STATUTORY ENVIRONMENT:**

Local Government Act 1995

Local Government (Administration) Regulations - 1996

**POLICY IMPLICATIONS:**

Nil

**FINANCIAL IMPLICATIONS:**

Nil

**STRATEGIC IMPLICATIONS:**

Shire of West Arthur Strategic Community Plan 2021-2031

Theme: Community – Safe, Friendly and Inclusive

Outcome: Support available for people of all ages and abilities

Strategy: Provide services and infrastructure to meet the needs of the community

**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	Distribution of Westcare funds to those needing them is delayed.
Risk Likelihood (based on history and with existing controls)	Likely (4)
Risk Consequence	Minor (2)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	Medium (8)
Principal Risk Theme	Community Disruption
Risk Action Plan (Controls or Treatment Proposed)	Approve the proposed transfer of funds from the Shire to the West Arthur Community Resource Centre.

**VOTING REQUIREMENTS:**Absolute Majority

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1.

**RESOLUTION OCM-2025-144**

Moved: Cr Duncan South

Seconded: Cr Neil Morrell

That Council:

2. Support the request from the Westcare Committee for its existing funds held by the Shire of West Arthur to be transferred to the West Arthur Community Resource Centre (the CRC), and for the administration of the Westcare Committee to be undertaken as a new sub-committee of the CRC; and

Disband the existing Westcare Committee which is administered by the Shire of West Arthur.

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

Against: Nil

**CARRIED BY ABSOLUTE MAJORITY 7/0**

CONFIDENTIAL ATTACHMENT  
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**12 CORPORATE SERVICES****12.1 ACCOUNTS FOR PAYMENT - NOVEMBER 2025**

<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>N/A</b>
<b>Author:</b>	<b>Kylie Whitaker, Finance Officer</b>
<b>Authorising Officer:</b>	<b>Rajinder S Sunner, Manager Corporate Services</b>
<b>Date:</b>	<b>10/12/2025</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>1. Accounts for Payment Listing - November 2025</b> <b>2. Corporate Card Summary Statement - November 2025</b>

**SUMMARY:**

Council is requested to endorse payments of accounts for November 2025 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		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		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

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**RESOLUTION OCM-2025-145**

Moved: Cr Neil Morrell  
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 November 2025 Municipal Fund vouchers 13112025.1-13112025.40, Licensing, Salaries and Wages, EFT Transfers and Direct Debits totalling \$278,222.37 listed (attached) as approved for payment.

note the attached Corporate Credit Card facility transaction summary from 25 October 2025 to 25 November 2025.

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

Against: Nil

**CARRIED 7/0**

**Shire of West Arthur  
Creditor Payments  
November 2025**

<b>Date</b>	<b>Reference</b>		<b>Amount</b>
3/11/2025	Direct Debit	<b>Water Corporation</b>	201.80
		Horwood Standpipe Water Use & Supply Charge 4/8 - 2/10/2025	
6/11/2025	Direct Debit	<b>Aware Super Clearing House</b>	12,362.88
		Fortnightly Superannuation Contributions	
10/11/2025	Direct Debit	<b>Synergy</b>	604.45
		CRC Supply Charge & consumption 16/9 - 20/10/2025	
18/11/2025	Direct Debit	<b>Rentfind Technologies Pty Ltd</b>	22.00
		Rent Find Monthly Fee	
19/11/2025	Direct Debit	<b>Aware Super Clearing House</b>	298.80
		Fortnightly Superannuation Contributions - Councillor	
20/11/2025	Direct Debit	<b>Synergy</b>	3,391.20
		6 & 52 Hillman, Depot, Admin office, 10 King, Darkan Hall, The Shed, Arthur River Hall & Hist. Site, Hull Park, 10 Gibbs - 2/9 - 30/10/2025	
20/11/2025	Direct Debit	<b>Synergy</b>	896.60
		22 Hillman St Supply Charge & Consumption 2/9 - 30/10/25	
21/11/2025	Direct Debit	<b>Aware Super Clearing House</b>	12,945.37
		Fortnightly Superannuation Contributions	
21/11/2025	Direct Debit	<b>Synergy</b>	183.24
		Town Dam Supply Charge & Consumption 2/9 - 30/10/2025	
21/11/2025	Direct Debit	<b>Telstra</b>	45.00
		Mobile, Landlines & Data for Shire facilities to 1/11/25	
24/11/2025	Direct Debit	<b>Synergy</b>	3,669.40
		Caravan Park, Streetlights, Rail Reserve, Info Bay Supply Charge & Consumption 2/9 - 29/10/2025	
24/11/2025	Direct Debit	<b>Telstra</b>	2,916.77
		Mobile, Landlines & Data for Shire facilities to 1/11/25	
25/11/2025	Direct Debit	<b>Synergy</b>	399.35
		Lake, Moodi Hall Supply Charge & Consumption 20/8 - 04/11/2025	
26/11/2025	Direct Debit	<b>Synergy</b>	89.36
		Dura Water Supply Charge & Consumption 20/8 - 04/11/2025	
27/11/2025	Direct Debit	<b>NAB Credit Card</b>	1,462.84
		See attached statement	
28/11/2025	Direct Debit	<b>National Australia Bank</b>	237.89
		Merchant Fee	
28/11/2025	Direct Debit	<b>National Australia Bank</b>	43.00
		Account Fee 086724 508314385	
28/11/2025	Direct Debit	<b>National Australia Bank</b>	10.00
		Account Fee 50-831-4406	
28/11/2025	Direct Debit	<b>Synergy</b>	164.18
		Rees Rd Supply Charge & Consumption 21/8 - 6/11/25	
6/11/2025	EFT	<b>Salaries and Wages</b>	62,905.59
		Payroll	
20/11/2025	EFT	<b>Salaries and Wages</b>	67,271.56
		Payroll	

**Shire of West Arthur  
Creditor Payments  
November 2025**

Date	Reference		Amount
13/11/2025	13112025.1	<b>Air Liquide</b>	57.28
		Cylinder Fees Oct 2025	
13/11/2025	13112025.2	<b>AMD Audit and Assurance Pty Limited</b>	2,310.00
		LRCI Audit 2025	
13/11/2025	13112025.3	<b>AMPAC Debt Recovery (WA)</b>	66.00
		Rate Recovery A718	
13/11/2025	13112025.4	<b>Australia Post</b>	178.40
		Box of stamps x 100 & other postage expenses for month of Oct 2025	
13/11/2025	13112025.5	<b>Axcell Jane E</b>	27.00
		Caravan Park Refund	
13/11/2025	13112025.6	<b>Bell Sharon</b>	482.08
		Reimbursement for seniors meals groceries, catering for LEMC & BFAC meetings	
13/11/2025	13112025.7	<b>Blueforce</b>	1,031.80
		CCTV - Video Software Licence - November 2025	
13/11/2025	13112025.8	<b>Bookeasy Australia Pty Ltd</b>	220.00
		Caravan Park Booking System - October 2025	
13/11/2025	13112025.9	<b>BPP Group Pty Ltd t/a Bushfire Prone Planning</b>	6,237.00
		Bushfire Management Plan - Lot 186	
13/11/2025	13112025.10	<b>Bullivants</b>	363.00
		Parts & Repairs	
13/11/2025	13112025.11	<b>Bunnings Warehouse</b>	275.15
		Fire extinguisher x 6, sharkbite connector x 2	
13/11/2025	13112025.12	<b>Cardilini Ian</b>	52.78
		Caravan Park Refund	
13/11/2025	13112025.13	<b>David Wills and Associates</b>	10,824.00
		Civil Design & Documentation	
13/11/2025	13112025.14	<b>Dept of Fire and Emergency Services</b>	2,592.00
		ESL Cat 5 2025/2026 - shire properties	
13/11/2025	13112025.15	<b>Duff Electrical Contracting</b>	352.00
		Checking reticulation at Lake	
13/11/2025	13112025.16	<b>Ecoedge</b>	2,620.20
		Zoologist Day visit	
13/11/2025	13112025.17	<b>Exurban Rural and Regional Planning</b>	7,999.71
		Town Planning Consultancy Services October 2025	
13/11/2025	13112025.18	<b>Filters Plus WA</b>	1,374.50
		Various filters	
13/11/2025	13112025.19	<b>Fleays Store</b>	25.90
		Seniors Meals groceries & milk for office	
13/11/2025	13112025.20	<b>Fluid Management Technology Pty Ltd</b>	396.00
		Depot fuel fobs	
13/11/2025	13112025.21	<b>Fordham Lamont Vin</b>	44.00
		Optus Monthly Broadband - CEO Home Internet	
13/11/2025	13112025.22	<b>Fuel Distributors of WA</b>	19,960.91
		Diesel Depot, Fuel for executive vehicles	

**Shire of West Arthur  
Creditor Payments  
November 2025**

Date	Reference		Amount
13/11/2025	13112025.23	<b>Goss G H &amp; C P</b>	1,424.32
		Interim rates	
13/11/2025	13112025.24	<b>Infinitum Technologies Pty Ltd</b>	6,546.98
		Managed Service Agreement - Gold Nov 2025	
13/11/2025	13112025.25	<b>JAS Oceania Pty Ltd</b>	2,148.80
		Compact UHF CB Radio 12V 5W x 3 with antenna/brackets & orange beacon	
13/11/2025	13112025.26	<b>Mcleods Lawyers Pty Ltd</b>	701.80
		Advice: Property Sale Part of Lot 9001 Growden Place, Darkan	
13/11/2025	13112025.27	<b>MJB Industries Pty Ltd</b>	11,747.98
		Concrete pipe, headwall & freight	
13/11/2025	13112025.28	<b>QHSE Integrated Solutions Pty Ltd T/AS</b>	218.90
		Skytrust intelligence System	
13/11/2025	13112025.29	<b>Remote Asset Inspection &amp; Maintenance</b>	3,300.00
		Pipeline internal inspection works	
13/11/2025	13112025.30	<b>SD and A DeGaris</b>	1,840.30
		To supply fitted 25m x 3" layflat hose	
13/11/2025	13112025.31	<b>Sheridans Badges and Engraving</b>	304.80
		9 x Honour Board Strips	
13/11/2025	13112025.32	<b>SOS Office Equipment</b>	181.63
		Photocopier Billing Job October 2025	
13/11/2025	13112025.33	<b>South West Isuzu</b>	111.54
		Parts & Repairs	
13/11/2025	13112025.34	<b>The Great Awakening Cafe</b>	357.50
		Catering October Council Meeting	
13/11/2025	13112025.35	<b>WA Contract Ranger Services Pty Limited</b>	3,407.25
		Ranger Services October 2025	
13/11/2025	13112025.36	<b>Warren Blackwood Waste</b>	4,311.59
		Recycling, Domestic & Commercial Waste - October 2025	
13/11/2025	13112025.37	<b>West Arthur Community Resource Centre</b>	7,087.95
		Library Funding & medical funding 1/7 - 30/9/2025, laminating FCO Cards, Drs Hours Sept & Oct 25 & laminating caravan map	
13/11/2025	13112025.38	<b>Westrac Bunbury</b>	832.89
		Perform maintenance on Transmission	
13/11/2025	13112025.39	<b>White Amy</b>	349.00
		Reimbursement for Work Admins New mobile	
13/11/2025	13112025.40	<b>Zone 50 Engineering Surveys Pty Limited</b>	175.00
		Caravan Park Refund	
		<b>VOUCHERS</b>	
<b>MUNICIPAL FUND</b>			
		<b>DIRECT DEBIT</b>	39,944.13
		<b>EFT</b>	130,177.15
		<b>13112025.1-13112025.40</b>	102,537.94
		<b>LICENSING NOVEMBER 2025 TRANSFERS</b>	5,563.15
		<b>TOTAL</b>	278,222.37



**SHIRE OF WEST ARTHUR**  
**PAYMENTS OF ACCOUNTS BY NAB VISA CARD**  
**FOR THE STATEMENT PERIOD: 25 October to 25 November 2025**

DATE	PAYEE	PO NUMBER	DESCRIPTION	1. CARD NUMBER 4336-XXXX-XXXX-9851	SOMA EXPENSE CODE	EXPENSE DESCRIPTION	TOTAL
06-Nov-25	Starlink Australia		102413 Dapet wifi	E142020		OTHER PROPERTY & SERVICES:Administration Overheads:Computer Maintenance	\$139.00
07-Nov-25	Shire of West Arthur		103461 SMS Global - Harvest ban warning system	E051015		LAW ORDER & PUBLIC SAFETY:Fire Prevention:Fire Brigades	\$239.00
13-Nov-25	Woolworths		103161 Seniors meals groceries	E061011		EDUCATION & WELFARE:Aged and Disabled:Senior Meals on Wheels Project	\$291.77
<b>CARD 1 PAYMENTS</b>							<b>\$669.77</b>
	RAINDER SUNNER Cardholder Name		<i>RAINDER</i>		VINCENT FORDHAM LAMONT Reviewed by CEO		<b>\$730.16</b>
28-Oct-25	UP Country Landscaping		103092 Irrigation Items for Lake	E122046		TRANSPORT:;Maintenance Rural:Maintenance Oth Sealed Roads	\$923.96
30-Oct-25	Shire of West Arthur		103100 Plate swap for stolen trailer plate	E144006		OTHER PROPERTY & SERVICES:Plant Cost Overheads:Parts & Repairs	\$32.00
23-Nov-25	Patty's Narrogin		103175 Polyester hat hidden neckflap navy	E143050		OTHER PROPERTY & SERVICES:Works Overheads:Inform Clothing Allowance	\$70.00
<b>CARD 2 PAYMENTS</b>							<b>\$425.96</b>
	GARY BASKUSSEN Cardholder Name		<i>gary</i>		VINCENT FORDHAM LAMONT Reviewed by CEO		
20-Nov-25	Woolworths online		103270 Groceries for Seniors Meals	E061011		EDUCATION & WELFARE:Aged and Disabled:Senior Meals on Wheels Project	\$151.72
21-Nov-25	Collie Tyrepower		103217 Tyrepower wheel alignment	E144006		OTHER PROPERTY & SERVICES:Plant Cost Overheads:Parts & Repairs	\$95.00
<b>CARD 3 PAYMENTS</b>							<b>\$246.72</b>
	VINCENT FORDHAM LAMONT Cardholder Name		<i>Vincent</i>		KAREN HARRINGTON Reviewed by Shire President		
<b>TOTAL NAB VISA CARD PAYMENTS 4336-XXXX-XXXX-2507</b>							<b>\$1,627.84</b>
<b>Direct Debit Date</b>							<b>27-Nov-25</b>

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:

*Kylie Whitaker*

DATE: 2 / 12 / 2025



**12.2 ADOPTION OF 2024-2025 ANNUAL REPORT**

<b>File Ref:</b>	<b>ADM133</b>
<b>Location:</b>	<b>N/A</b>
<b>Applicant:</b>	<b>N/A</b>
<b>Author:</b>	<b>Sharon Bell, Community Development Officer</b>
<b>Authorising Officer:</b>	<b>Rajinder S Sunner, Manager Corporate Services</b>
<b>Date:</b>	<b>10/12/2025</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>1. Interim Management Letter Attachment - Shire of West Arthur - 30 June 2025 (Confidential)</b> <b>2. Shire of West Arthur Annual Report 2024-2025 (under separate cover)</b> <b>3. Transmittal Letter to CEO - Shire of West Arthur - 30 June 2025</b> <b>4. Shire of West Arthur - Final Management Letter Attachment - 30 June 2025 (Confidential)</b> <b>5. 2025 Audit Completion Report - 30 June 2025 (Confidential)</b>

**SUMMARY:**

Council is requested to adopt the Shire of West Arthur 2024-2025 Annual Report, which includes the Annual Financial Report and Independent Auditors Report, and to set the date for the corresponding Annual Electors Meeting.

**BACKGROUND:**

Section 5.54 of the *Local Government Act 1995* (LGA) requires an Annual Report to be accepted by the Council by 31 December each year unless the Auditor's Report is not available in time. Section 5.54(2) of the LGA requires that if the Local Government does not accept the Annual Report by 31 December, then it must be presented within two (2) months of the Auditor's Report becoming available.

Section 6.4 of the LGA states, "A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed."

The annual financial report is incorporated into the annual report and presented to the council for adoption.

**COMMENT:**

The Interim Audit was conducted in May 2025. The Interim Audit Management Letter is attached to this item for information purposes. The Annual Audit was conducted in October 2025. The Final Audit Management Letter is attached to this item for information purposes.

On 10 December 2025, the Shire's Auditors (AMD) and the Office of the Auditor General (OAG) conducted an audit exit meeting with the Audit, Risk and Improvement Committee represented by Cr Harrington (Shire President), along with the Chief Executive Officer, and the Manager Corporate Services.

At the exit meeting, the auditors confirmed that the Shire of West Arthur had received an unqualified opinion for the review period, and that only one significant issue was found during the audit. Note that the attached Independent Auditor's Report mentions the significant issue.

The annual financial report has been incorporated into the annual report and is now presented to the Council for adoption.

Please refer to the attached Interim and Final Management Letters for details of the issues raised by the auditors.

The auditor's report was received on 10 December 2025. The Audit and Risk Committee met on Monday, 15 December 2025, and recommended that the Council accept the Annual Financial Report and Auditors' Report.

**CONSULTATION:**

AMD Chartered Accountants  
Office of the Auditor General  
Chief Executive Officer  
Manager Corporate Services  
Manager Financial Reporting

**STATUTORY ENVIRONMENT:**

*Local Government Act 1995*

*5.27. Electors' general meetings*

*(2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*

*5.53. Annual reports*

*(1) The local government is to prepare an annual report for each financial year.*

*5.54. Acceptance of annual reports*

*(1) Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

*(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

*5.55. Notice of annual reports*

*The CEO is to inform the local public of the availability of the annual report as soon as practicable after the report has been accepted by the local government.*

*5.55A. Publication of annual reports*

*The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.*

*6.4. Financial report*

*(1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*

*(2) The financial report is to —*

*(a) be prepared and presented in the manner and form prescribed; and*

*(b) contain the prescribed information.*

*(3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*

*(a) the accounts of the local government, balanced up to the last day of the preceding financial year; and*

*(b) the annual financial report of the local government for the preceding financial year.*

*Local Government (Financial Management) Regs 1996, regulation 51*

*51. Annual financial report to be signed etc. by the CEO and given to the Department.*

*(1) After the annual financial report has been audited in accordance with the Act, the CEO is to sign and append to the report a declaration in the form of Form 1.*

*(2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.*

*Local Government Act 1995 Section 7.9(1)*

*"7.9. Audit to be conducted.*

*(1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*

*(a) the mayor or president; and*

*(b) the CEO of the local government; and*

*(c) the Minister."*

*Local Government Financial Management Regulation 1996 Part 2*

*Local Government (Audit) Regulations 1996 – Reg 10 10.*

*Report by auditor*

*(1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.*

*(2) The report is to give the auditor's opinion on —*

*(a) the financial position of the local government; and*

*(b) the results of the operations of the local government.*

*(3) The report must include a report on the conduct of the audit. [(4A) deleted]*

*(4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report."*

**POLICY IMPLICATIONS:**

Nil

**FINANCIAL IMPLICATIONS:**

Nil



**STRATEGIC IMPLICATIONS:**

Shire of West Arthur Community Strategic Plan 2021-2031

Theme: Leadership and Management – Inspirational, dynamic, transparent.

Outcome: Establish and maintain a sound business and governance structure.

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		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		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	Failure to comply with legislative compliance with respect to completion dates and required content of reports can result in reputational damage and/or fines to the organisation.
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)	Adopt the annual report, which incorporates the audited annual financial report and the independent auditor's report.

**VOTING REQUIREMENTS:**

Simple Majority

**RESOLUTION OCM-2025-146**

Moved: Cr Duncan South

Seconded: Cr Helen Lubcke

That Council, by simple majority:

1. Note the actions and strategies that management has provided in response to the matters raised in the Confidential Interim and Final Management Letters.
2. In accordance with s5.27 (2) of the Local Government Act 1995, endorse the date of Tuesday, 3 February 2026, at 7:00 pm for the Annual Electors Meeting in Shire Chambers. .

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

Against: Nil

**CARRIED 7/0****Note:**

The Chief Executive Officer to make a change to Outcome 2.3 on page 22 of the Annual Report to read "Three businesses opened/re-opened in the 2024/2025 financial year: The Darkan Hotel, Darkan Roadhouse and the Great Awakening Café."

**VOTING REQUIREMENTS:**

Absolute Majority

**RESOLUTION OCM-2025-147**

Moved: Cr Neil Morrell  
Seconded: Cr Russell Prowse

That Council, by absolute majority:

1. Adopt the Annual Report, which includes the Annual Financial Report and Independent Auditor's Report, for the 2024-2025 financial year.

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

Against: Nil

**CARRIED BY ABSOLUTE MAJORITY 7/0****VOTING REQUIREMENTS:**

Simple Majority

**RESOLUTION OCM-2025-148**

Moved: Cr Helen Lubcke  
Seconded: Cr Russell Prowse

That Council, by simple majority:

Publish the Annual Report, Independent Auditors Report and Notice of Meeting, and give public notice(s) to the above effect, pursuant to the Local Government Act 1995, sections 5.29, 5.55 and 5.55A, on the Shire's Website, Official Notice Boards, in the Public Library, Community Newsletter and on the Shire's Facebook page.

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

Against: Nil

**CARRIED 7/0**

CONFIDENTIAL ATTACHMENT  
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Our Ref: 7964-002

7th Floor, Albert Facey House  
469 Wellington Street, Perth

Mr Vin Fordham Lamont  
Chief Executive Officer  
Shire of West Arthur

Mail to: Perth BC  
PO Box 8489  
PERTH WA 6849

Tel: 08 6557 7500  
Email: [info@audit.wa.gov.au](mailto:info@audit.wa.gov.au)

Email: [ceo@westarthur.wa.gov.au](mailto:ceo@westarthur.wa.gov.au)

Dear Mr Fordam Lamont

#### **ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2025**

The Office has completed the audit of the annual financial report for your Shire. In accordance with section 7.12AD (2) of the *Local Government Act 1995*, we enclose the Auditor General's auditor's report, together with the audited annual financial report.

We have also forwarded the reports to the President and the Minister for Local Government, as required by the Act. You are required to publish the annual report, including the auditor's report and the audited financial report, on your Shire's official website within 14 days after the annual report has been accepted by your Council.

#### **Management control issues**

While the result of the audit was generally satisfactory, I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the audit. These matters have been discussed with management and their comments have been included in the attachment.

Please note that the purpose of our audit was to express an opinion on the financial report. The audit included consideration of internal control relevant to the preparation of the financial report in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

An audit is not designed to identify all internal control deficiencies that may require management attention. The matters being reported are limited to those deficiencies that have been identified during the audit that are of sufficient importance to warrant being reported. It is possible that other irregularities and deficiencies may have occurred and not been identified as a result of our audit.

The date the financial statements submitted by your entity and considered to be of audit ready quality is 30 September 2025. This date will be reported in our local government sector audit results report to be tabled in Parliament. I am providing this date for completeness of our Office's procedural fairness process.

If you have any queries in relation to this date, please contact me on 6557 7747 within 14 days of the date of this letter. If we do not hear from you, we will take this as confirmation of the date.

This letter has been provided for the purposes of the Shire and the Minister for Local Government and may not be suitable for other purposes.

I would like to take this opportunity to thank you, the management and the staff of the Shire for their cooperation with the audit team during our audit.

Yours sincerely



Tamara McCarthy  
Assistant Director  
Financial Audit  
10 December 2025

Attach

CONFIDENTIAL ATTACHMENT  
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**12.3 APPOINTMENT OF INDEPENDENT MEMBERS TO THE AUDIT, RISK AND IMPROVEMENT COMMITTEE**

<b>File Ref:</b>	<b>ADM465</b>
<b>Location:</b>	<b>NA</b>
<b>Applicant:</b>	<b>NA</b>
<b>Author:</b>	<b>Rajinder S Sunner, Manager Corporate Services</b>
<b>Authorising Officer:</b>	<b>Vin Fordham Lamont, Chief Executive Officer</b>
<b>Date:</b>	<b>10/12/2025</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>1. Email from WALGA re panel of independent chairs and deputies for Audit, Risk and Improvement Committees (Confidential)</b> <b>2. ANASTAKIS Phil WALGA ARIC Pool EOI (ID 846873) (Confidential)</b> <b>3. CRUTE Katrina WALGA ARIC Pool EOI (ID 846885) (Confidential)</b> <b>4. HORTON Leah WALGA ARIC Pool EOI (ID 846894) (Confidential)</b> <b>5. JAC Gia WALGA ARIC Pool EOI (ID 846896) (Confidential)</b>

**SUMMARY:**

The purpose of this report is for the Council to consider the formal appointment of an independent presiding and deputy of the presiding member of the Audit, Risk and Improvement Committee.

Council is requested to review the applications received and formally appoint the preferred qualifying persons to these roles on the Shire of West Arthur's Audit, Risk and Improvement Committee for a term expiring on 16 October 2027.

**BACKGROUND:**

In October 2025, Council supported the establishment of an Audit Risk and Improvement Committee (ARIC) and agreed to progress the appointment of an independent presiding and deputy of the presiding member of the ARIC, given the pending legislative changes to the Local Government Act 1995 (Act) requiring the appointment of these two independent member positions on this committee.

In conjunction with the formal establishment of the ARIC, at the October 2025 Ordinary Council Meeting, a review of the ARIC's terms of reference was conducted. This review included preparatory context to align with the implementation of new Section 7.1A of the Act, for the external independent presiding and deputy of the presiding members to be appointed to the ARIC.

Council further supported the expression of interest being issued to fill the external independent presiding and deputy presiding member positions on the ARIC.

**COMMENT:**

The Western Australian Local Government Association (WALGA) also invited a similar expression of interest for a pool of independent presiding and deputy presiding members for local government Audit, Risk and Improvement Committees. WALGA advised the Shire that ten applicants indicated a willingness to provide these services to the Shire of West Arthur.

Of the ten applicants on the WALGA pool, the Shire contacted the four selected candidates (Katrina Crute, Leah Horton, Philip Anastakis, and Jia Jac) via email on 7th November 2025. Of those, the following confirmed their interest and willingness to be considered for the roles available on the Shire's ARIC.



- Phil Anastasakis
- Katrina Crute

Copies of their applications and all supporting information are attached for Council's review and consideration.

Council is requested to consider the applications received and appoint a presiding and deputy of the presiding member for the Shire's ARIC for a term expiring on 16 October 2027.

**CONSULTATION:**

Chief Executive Officer  
ARIC Committee

**STATUTORY ENVIRONMENT:**

Local Government Act 1995 (Act) Section 5.10 of the Act prescribes a committee is to have as its member persons appointed by the Council.

Section 5.12 of the Act deals with the appointment of presiding members and deputies

(1) The local government must appoint\* a member of a committee to be the presiding member of the committee. \*

(2) The local government may appoint\* a member of a committee to be the deputy presiding member of the committee.

\*Absolute majority required.

The Local Government Amendment Act 2024 is to introduce new provisions into the Local Government Act 1995 (Act) regarding presiding members and deputy presiding members of Audit Risk and Improvement Committees. Section 7.1A(3) and (4) provide:

(3) The presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local government.

(4) Any deputy presiding member of the audit, risk and improvement committee cannot be a council member of the local government or of any other local

**POLICY IMPLICATIONS:**

Nil

**FINANCIAL IMPLICATIONS:****Current Financial Year**

Adequate funds have been identified in the current budget to support expected costs associated with the ARIC-appointed presiding member participating in committee meetings.

**Future Financial Year(s)**

Each year, funding must be set aside in the annual budget to cover the costs of the ARIC presiding member's participation at committee meetings.

**STRATEGIC IMPLICATIONS:**

Nil

## 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	Non-compliance with the requirements for the appointment of a presiding and deputy presiding member of the ARIC.
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	Compliance failure.
Risk Action Plan (Controls or Treatment Proposed)	Council Select and appoint a presiding and deputy presiding member of the ARIC.

**VOTING REQUIREMENTS:**

Absolute Majority

**RESOLUTION OCM-2025-149**

Moved: Cr Graeme Peirce

Seconded: Cr Neil Morrell

That Council, in support of pending amendments to the *Local Government Act 1995* (Act) to introduce a new Section 7.1A, and in accordance with the relevant provisions of the Act, appoints:

1. Katrina Crute to be the independent Presiding Member of the Audit, Risk and Improvement Committee, for a term expiring on 16 October 2027; and
2. Phil Anastasakis to be the independent Deputy of the Presiding Member of the Audit, Risk and Improvement Committee, for a term expiring on 16 October 2027

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

Against: Nil

**CARRIED BY ABSOLUTE MAJORITY 7/0**

CONFIDENTIAL ATTACHMENT  
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**12.4 UPDATE OF F29 PURCHASING POLICY**

<b>File Ref:</b>	<b>ADM015</b>
<b>Location:</b>	<b>Not applicable</b>
<b>Applicant:</b>	<b>Not applicable</b>
<b>Author:</b>	<b>Rajinder S Sunner, Manager Corporate Services</b>
<b>Authorising Officer:</b>	<b>Vin Fordham Lamont, Chief Executive Officer</b>
<b>Date:</b>	<b>08/12/2025</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>1. Updated Policy F29</b>

**SUMMARY:**

Council is requested to update the existing F29 Purchasing Policy to give the Shire's new Community Emergency Services Manager (CESM) authority to incur debts of up to \$500 in emergencies.

**BACKGROUND:**

The purpose of this Policy is to guide the purchase of goods, services and/or works and to authorise CESM to procure goods and services in emergencies.

The objective of this Policy is to:

1. Deliver best value for money outcomes;
2. Ensure sustainable benefits;
3. Ensure the use of equitable competitive processes; and
4. Ensure that risks are identified and managed as per the Shire's Risk Management Policy and related documents.

**COMMENT:**

This Policy applies to the purchasing of goods, services and/or works by the Shire of West Arthur.

**CONSULTATION:**

Chief Executive Officer

**STATUTORY ENVIRONMENT:**

Local Government Act 1995

2.7 Role of Council

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

**POLICY IMPLICATIONS:**

Annual Review of Policy – F29 Purchasing Policy

**FINANCIAL IMPLICATIONS:**

Nil

**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		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		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 (20)
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	Lack of transparency and accountability in decision making process
Risk Likelihood (based on history and with existing controls)	Likely (4)
Risk Consequence	Major (4)
Risk Rating (Prior to Treatment or Control): Likelihood x Consequence	High (16)
Principal Risk Theme	Business disruption
Risk Action Plan (Controls or Treatment Proposed)	Adopt updated F29 – Purchasing Policy

**VOTING REQUIREMENTS:**

Simple Majority

**RESOLUTION OCM-2025-150**

Moved: Cr Neil Morrell

Seconded: Cr Russell Prowse

That Council adopt updated F29 – Purchasing Policy as presented and approve its inclusion in the Policy Manual.

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

Against: Nil

**CARRIED 7/0**

<b>Policy Title</b>	F29 – Purchasing Policy
<b>Policy Type</b>	Corporate Services
<b>Responsible Officer</b>	Manager Corporate Services



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### Purpose

The Shire of West Arthur (the “Shire”) is committed to purchasing Goods and/or Services, and/or Works in compliance with this Policy.

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### Scope

In carrying out its purchasing activities, the Shire will:

- i. ensure compliance with the [Local Government Act 1995](#) (the “Act”);
  - ii. deliver best Value for Money outcomes;
  - iii. ensure sustainable benefits, such as environmental, social and local economic factors (including maximising participation of local businesses) are considered in the overall Value for Money assessment;
  - iv. ensure the use of equitable competitive processes and the engagement of potential suppliers impartially, honestly and consistently;
  - v. ensure probity and integrity, including the avoidance of bias and of perceived and actual conflicts of interest;
  - vi. ensure that risks are identified and managed as outlined in the Shire’s Risk Management Policy and related documents;
  - vii. ensure that records are created and maintained to evidence purchasing activities in accordance with the State Records Act and the Shire’s internal Record Keeping Policy; and
  - viii. ensure that confidentiality protocols are established and adhered to so as to protect commercial-in-confidence information with the release of information where appropriately approved.
- 

### Definitions

Nil

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### Policy Statement

The Shire is committed to establishing efficient, effective, economical, and sustainable procedures in



all purchasing activities. This Policy must be read/adopted in accordance with the requirements of the Procurement Procedures Manual, which will cover further and comprehensive details, practices, and the operational requirements for the relevant Policy item.

### **Ethics and Integrity**

The Shire's Code of Conduct applies when undertaking purchasing activities and decision making.

### **Purchasing Policy Non-Compliance**

The Purchasing Policy is mandated under the Act & Regulations, and non-compliance therefore represents a breach of the Act & Regulations.

### **Threshold Levels and Requirements**

The adoption of these threshold levels shall be carried out in conjunction with the supply order of priority requirements outlined in the Procurement Procedures Manual.

Where the value of procurement (excluding GST) for the Contract over the full contract period\* (including options to extend) is, or is expected to be:

<b>Threshold Level (ex GST)</b>	<b>Requirements</b>
<b>Up to \$5,000</b> (Works/Corporate Services Manager, Manager Financial Reporting, Community Development Officer, Project Officer, or CEO approval) <i>Coordinator Town and Public Facilities – up to \$500</i> <i>Community Emergency Services Manager – up to \$500</i>	Goods and services of a low risk, consumable item and occasional nature may be purchased without the need for a quotation. These goods or services must be ad hoc and not of a repetitive nature.
<b>\$5,001 to \$10,000</b> (Works/Corporate Services Manager or CEO approval)	Seek at least one verbal or written quotation from a suitable supplier.
<b>\$10,001 to \$50,000</b> (Works/Corporate Services Manager or CEO approval)	Seek at least two written quotations from a suitable supplier.
<b>\$50,001 to \$249,999</b> (CEO approval)	Seek at least three written quotations from suitable suppliers.
<b>\$250,000 and Above</b> (CEO approval)	Conduct a public tender or other public procurement process. or Seek at least three (3) quotations from an appropriate exempt arrangement. (When procuring through a WALGA

	preferred panel, and the CEO and Shire President determine that it is in the Shire's best interest to do so, only one (1) acceptable quotation is required.)
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\* The "contract period" can mean "a one-off purchase" or "a pre-defined period".

A similar process must be followed for other public procurement processes such as Expressions of Interests or Request for Proposal.

### Exempt Provisions

The most common exempt provisions from a public procurement process are:

1. WALGA Preferred Supply Arrangements;
2. Goods and services or works obtained through State, Commonwealth or other Local Government arrangement;
3. Goods and services or works as a result of an emergency provision;
4. Where there is a genuine sole source of supply;
5. Where the goods to be supplied are petrol or oil (lubricant); or any other liquid, or gas, used for internal combustion engines;
6. Goods, services or works supplied through an Australian Disability Enterprise;
7. The contract is for a renewal or extension of an existing contract; or
8. For LGIS services.

### 6.2 Sole Source Supply

The procurement of Goods and/or Services, and/or works available from only one private sector source of supply, (i.e. manufacturer, supplier or agency) is permitted without the need to call competitive quotations provided that there must genuinely be only one source of supply.

### Emergency Provision

An emergency purchase is defined as an unanticipated purchase which is required in response to an emergency situation as provided for in the Act. In such instances, quotes and tenders are not required to be obtained prior to the purchase being undertaken.

Time constraints are not a justification for an emergency purchase. Every effort must be made to anticipate purchases in advance and to allow sufficient time to obtain quotes and tenders, whichever may apply.

### 6.4 Obtaining Quotations

Written quotations will be obtained in accordance with the steps outlined in the Procurement Procedures Manual.

### 6.5 Selection Criteria and Weightings

Sustainability (as defined in Section 9.0 of this policy) will be included as a qualitative assessment element for all purchases above \$25,000 (ex GST).

Price consideration will not be weighed as part of the evaluation process. Price will be considered separate to non-price selection criteria, and a Value for Money assessment will take a balanced view between price and non-price considerations.

#### **6.6 Anti-Avoidance**

The Shire will not conduct multiple purchasing activities with the intent (inadvertent or otherwise) of "splitting" the purchase value or the contract value, avoiding a particular purchasing threshold or the need to call a public tender.

#### **6.7 Probity Experts**

Probity experts ensure a transparent and fair procurement process and to achieve the best Value for Money. An independent person may be appointed to act as a probity expert as outlined in the Procurement Procedures Manual.

The decision to appoint a probity expert will be at the complete discretion of the Chief Executive Officer.

#### **6.8 Contract Management**

All Shire Contracts will be managed during their lifecycle by the responsible officer in accordance with good contract management practices and consistent with the procedures outlined in the Procurement Procedures Manual.

#### **6.9 Notification of Outcome**

Each tenderer or respondent to a public procurement process shall be notified in accordance with the procedures outlined in the Procurement Procedures Manual.

Each unsuccessful respondent shall be offered a debrief on their response to the procurement process.

#### **Engaging Contracted Suppliers**

A properly completed "Purchase Order" must be issued to the contracted supplier as part of the engagement process.

#### **Sponsorship and Trials**

Sponsorship for events and trials by current and prospective suppliers must undergo a similar process to that required for sourcing of goods and services, and/or works. Threshold levels as outlined in Section 6.0 would apply as would other elements of this Policy.

#### **7.0 Other Procurement Processes**

Other procurement processes include Expressions of Interest and Request for Proposal. In both cases, similar rules to a Request for Tender and quotation apply, and they should be conducted in accordance with the requirements outlined in the Procurement Procedures Manual.

#### **8.0 Value for Money Consideration**

The Shire will apply Value for Money principles when assessing purchasing decisions and acknowledge that the lowest price may not always be the most advantageous. The Value for Money

consideration will be applied to all threshold levels of purchase.

#### **Sustainable Procurement**

Sustainable procurement is defined as the procurement of goods and services, and/or works that has the most positive environmental, social, and local economic impacts possible over the entire life cycle of a product or services.

The Shire is committed to implementing sustainable procurement where appropriate, by providing a preference to suppliers that demonstrate sustainable business practices (social advancement, environmental protection, local economic benefits, and good governance).

#### **Regional Price Preference**

The Shire encourages the development of competitive local businesses within its boundary first and second within its broader region i.e. adjoining Shires.

The Shire has adopted the following Regional Price Preference Policy, which will be applied when undertaking all purchasing activities.

A price preference will apply to suppliers who are based in, operate from or source goods or services from within the Shire/region.

A supplier of goods or services who submits a quotation/tender is regarded as being a local tenderer if:

- i. The supplier has physical business premises (in the form of an office, depot, shop, outlet, headquarters or other premises where goods or services are being supplied from), located within the Shire. This does not exclude suppliers whose registered business is located outside the Shire but undertake the business from premises located in the Shire / region;
- ii. A business having permanent staff that are based at the business premises located within the Shire / region;
- iii. Management or delivery of the majority of the outcomes will be carried out from the business premises located in the shire / region; and

In order for the policy to apply, the supplier is required to provide to the Shire sufficient evidence which demonstrates compliance with the above criteria.

#### **Regional Price Preference Value – Local Supplier – West Arthur Shire**

The following levels of preference will be applied under this policy:

- a) 10% - where the contract is for goods or services, up to a maximum price reduction of \$50,000 excluding GST;
- b) 5% - where the contract is for construction (building) services, up to a maximum price reduction of \$50,000 excluding GST; or
- c) 10% - where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500,000 excluding GST, if the local government is seeking tenders/Quotes for the provision of those goods and services for the first time, due to those goods or services having been, until then, undertaken by the local government.

#### **Regional Price Preference Value – Local Supplier – Region**

- a) 5% - where the contract is for goods or services, up to a maximum price reduction of \$50,000 excluding GST;
- b) 2.5% - where the contract is for construction (building) services, up to a maximum price reduction of \$50,000 excluding GST; or

- c) 5% - where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500,000 excluding GST, if the local government is seeking tenders/Quotes for the provision of those goods and services for the first time, due to those goods or services having been, until then, undertaken by the local government.

For the purpose of this policy, the Region is specified as the entire geographical area of a shire which shares a boundary with the Shire of West Arthur.

Only those goods and services identified in the tender as being supplied locally will be included in the discounted calculation that forms a part of the assessment of a tender/Quote.

A regional price preference applies whenever tenders/Quotes are called, unless the local government, or the Chief Executive Officer by delegated authority, resolves otherwise in reference to a particular tender/Quote.

It should be noted that price is only one criterion when considering tenders/Quotes. Value for money principals will be used to achieve the best possible outcome for the tender/Quote.

#### **Purchasing from Aboriginal Businesses**

The Shire will support the purchasing of requirements from Aboriginal businesses. This will be in accordance with the requirements outlined in the Procurement Procedures Manual.

#### **Purchasing from Australian Disability Enterprises**

The Shire will support the purchasing of requirements from Australian Disability Enterprises. This will be in accordance with the requirements outlined in the Procurement Procedures Manual.

#### **Environmental Sustainability**

The Shire will adopt an approach to procurement that supports sound environmental considerations in its purchasing activities.

#### **10.0 Panels of Pre-Qualified Suppliers**

The Shire will consider creating a Panel of Pre-qualified Suppliers ("Panel") when a range of similar goods and services are required to be purchased on a continuing and regular basis.

The Panel will be established in accordance with the Regulations and requirements outlined in the Procurement Procedures Manual.

#### **11.0 Records Management**

All purchasing activity including for competitive procurement and direct purchase processes, communications and transactions must be evidenced and retained as Shire records in accordance with the State Records Act 2000 and the Shire's internal Records Management Policy.

#### **12.0 Review**

This policy is to be reviewed annually with the next scheduled review in December 2026.

History	18 December 2025 <del>23 November 2023</del> <del>F20 - Purchasing and Tenders OCM 25 May 2023</del>
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Delegation	2.2 Defer, Grant Discounts, Waive or Write off Debts. 2.13 Property & Rates - Recovery of Rates or Service Charges
Relevant Legislation	<i>Local Government Act 1995 s6.56</i> <i>Bush Fire Act 1954</i>
Related Documentation	Nil

**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**

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**RESOLUTION OCM-2025-151**

Moved: Cr Neil Morrell  
Seconded: Cr Duncan South

That Council accepts the late item - 16.1 Monthly Financial Reports - November 2025.

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

**CARRIED 7/0**

<b>16.1 MONTHLY FINANCIAL REPORTS - NOVEMBER 2025</b>
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**Location:** N/A  
**Applicant:** N/A  
**Author:** Melinda King, Manager Financial Reporting  
**Authorising Officer:** Rajinder S Sunner, Manager Corporate Services  
**Date:** 16/12/2025  
**Disclosure of Interest:** Nil  
**Attachments:** 1. Monthly Financial Report November 2025

**SUMMARY:**

Council is requested to consider the financial reports for the period ending 30 November 2025.

**BACKGROUND:**

The financial reports for the period ending 30 November 2025 are attached.

**COMMENT:**

If you have any questions regarding details in the financial reports, please get in touch with the office before Council meeting so that sufficient time is given to research the request. This will enable the information to be provided at the Council meeting.

**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:**

There are no financial implications. Reported income and expenditure will be assessed by management as being consistent with the 2025/26 Annual Budget.

**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		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		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

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**RESOLUTION OCM-2025-152**

Moved: Cr Duncan South

Seconded: Cr Graeme Peirce

That Council accept the financial reports for the period ending 30 November 2025 as presented.

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

Against: Nil

**CARRIED 7/0**

**SHIRE OF WEST ARTHUR**  
**MONTHLY FINANCIAL REPORT**  
(Containing the required statement of financial activity and statement of financial position)  
**For the period ended 30 November 2025**

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

**TABLE OF CONTENTS**

*Statements required by regulation*

Statement of Financial Activity	2
Statement of Financial Position	3
Note 1     Basis of Preparation	4
Note 2     Statement of Financial Activity Information	5
Note 3     Explanation of Material Variances	6

**SHIRE OF WEST ARTHUR**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
<b>OPERATING ACTIVITIES</b>							
<b>Revenue from operating activities</b>							
General rates	10	2,252,484	2,252,484	2,251,345	(1,139)	(0.05%)	
Grants, subsidies and contributions	13	1,668,654	908,598	908,641	43	0.00%	
Fees and charges		406,331	216,313	221,800	5,487	2.54%	
Interest revenue		122,314	24,280	25,061	781	3.22%	
Other revenue		139,059	73,191	74,390	1,199	1.64%	
Profit on asset disposals	6	14,292	6,619	39,091	32,472	490.59%	▲
		<b>4,603,134</b>	<b>3,481,485</b>	<b>3,520,328</b>	<b>38,843</b>	<b>1.12%</b>	
<b>Expenditure from operating activities</b>							
Employee costs		(2,273,833)	(1,031,597)	(999,104)	32,493	3.15%	▲
Materials and contracts		(1,668,570)	(574,292)	(575,426)	(1,134)	(0.20%)	
Utility charges		(119,390)	(44,771)	(37,263)	7,508	16.77%	▲
Depreciation		(3,676,619)	(287,359)	(278,900)	8,459	2.94%	
Finance costs		(23,952)	(5,374)	(5,374)	0	0.00%	
Insurance		(157,053)	(157,053)	(158,967)	(1,914)	(1.22%)	
Other expenditure		(83,800)	(13,266)	(10,572)	2,694	20.31%	▲
Loss on asset disposals	6	(27,554)	0	0	0	0.00%	
		<b>(8,030,771)</b>	<b>(2,113,712)</b>	<b>(2,065,606)</b>	<b>48,106</b>	<b>2.28%</b>	
Non-cash amounts excluded from operating activities	Note 2(b)	3,689,881	217,280	176,927	(40,353)	(18.57%)	▼
<b>Amount attributable to operating activities</b>		<b>262,244</b>	<b>1,585,053</b>	<b>1,631,649</b>	<b>46,596</b>	<b>2.94%</b>	
<b>INVESTING ACTIVITIES</b>							
<b>Inflows from investing activities</b>							
Proceeds from capital grants, subsidies and contributions	14	4,428,614	104,000	103,518	(482)	(0.46%)	
Proceeds from disposal of assets	6	161,364	47,000	39,091	(7,909)	(16.83%)	▼
Proceeds from financial assets at amortised cost - self supporting loans		32,059	7,916	7,916	0	0.00%	
		<b>4,622,037</b>	<b>158,916</b>	<b>150,525</b>	<b>(8,391)</b>	<b>(5.28%)</b>	
<b>Outflows from investing activities</b>							
Payments for property, plant and equipment	5	(4,028,421)	(128,000)	(103,307)	24,693	19.29%	▲
Payments for construction of infrastructure	5	(1,662,428)	(269,000)	(269,001)	(1)	(0.00%)	
		<b>(5,690,849)</b>	<b>(397,000)</b>	<b>(372,308)</b>	<b>24,692</b>	<b>6.22%</b>	
<b>Amount attributable to investing activities</b>		<b>(1,068,812)</b>	<b>(238,084)</b>	<b>(221,783)</b>	<b>16,301</b>	<b>6.85%</b>	
<b>FINANCING ACTIVITIES</b>							
<b>Inflows from financing activities</b>							
Transfer from reserves	4	1,016,027	0	0	0	0.00%	
		<b>1,016,027</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	
<b>Outflows from financing activities</b>							
Repayment of borrowings	11	(91,151)	(23,923)	(23,923)	0	0.00%	
Transfer to reserves	4	(956,688)	(5,548)	(6,148)	(601)	(10.82%)	▼
		<b>(1,047,839)</b>	<b>(29,471)</b>	<b>(30,071)</b>	<b>(601)</b>	<b>(2.04%)</b>	
<b>Amount attributable to financing activities</b>		<b>(31,812)</b>	<b>(29,471)</b>	<b>(30,071)</b>	<b>(601)</b>	<b>(2.04%)</b>	
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>							
Surplus or deficit at the start of the financial year		838,380	838,380	860,021	21,641	2.58%	▲
Amount attributable to operating activities		262,244	1,585,053	1,631,649	46,596	2.94%	▲
Amount attributable to investing activities		(1,068,812)	(238,084)	(221,783)	16,301	6.85%	▲
Amount attributable to financing activities		(31,812)	(29,471)	(30,071)	(601)	(2.04%)	
<b>Surplus or deficit after imposition of general rates</b>		<b>0</b>	<b>2,155,879</b>	<b>2,239,816</b>	<b>83,938</b>		▲

**KEY INFORMATION**

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

\* Refer to Note 3 for an explanation of the reasons for the variance.

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

**SHIRE OF WEST ARTHUR  
STATEMENT OF FINANCIAL POSITION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

	Supplementary Information	30 June 2025	30 November 2025
		\$	\$
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	3	2,863,502	6,368,677
Trade and other receivables		554,984	585,910
Other financial assets		32,059	24,143
Inventories	8	102,097	102,097
<b>TOTAL CURRENT ASSETS</b>		<b>3,552,642</b>	<b>7,080,827</b>
<b>NON-CURRENT ASSETS</b>			
Other financial assets		276,008	276,008
Property, plant and equipment		19,859,864	19,692,008
Infrastructure		112,232,866	112,494,130
<b>TOTAL NON-CURRENT ASSETS</b>		<b>132,368,738</b>	<b>132,462,146</b>
<b>TOTAL ASSETS</b>		<b>135,921,380</b>	<b>139,542,973</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	9	396,377	182,316
Other liabilities	12	30,198	2,329,493
Borrowings	11	91,151	67,228
Employee related provisions	12	372,217	374,259
<b>TOTAL CURRENT LIABILITIES</b>		<b>889,943</b>	<b>2,953,296</b>
<b>NON-CURRENT LIABILITIES</b>			
Borrowings	11	484,327	484,327
Employee related provisions		34,035	34,035
Other provisions		55,324	55,324
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>573,686</b>	<b>573,686</b>
<b>TOTAL LIABILITIES</b>		<b>1,463,629</b>	<b>3,526,982</b>
<b>NET ASSETS</b>		<b>134,457,751</b>	<b>136,015,991</b>
<b>EQUITY</b>			
Retained surplus		6,638,093	8,190,185
Reserve accounts	4	2,219,793	2,225,941
Revaluation surplus		125,599,865	125,599,865
<b>TOTAL EQUITY</b>		<b>134,457,751</b>	<b>136,015,991</b>

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

## NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 NOVEMBER 2025

### 1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

#### BASIS OF PREPARATION

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

##### **Local Government Act 1995 requirements**

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

*Local Government (Financial Management) Regulations 1996*, regulation 34 prescribes contents of the financial report. Supporting 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.

#### 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.

##### **Judgements and estimates**

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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

#### SIGNIFICANT ACCOUNTING POLICIES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

#### PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 13 December 2025



**SHIRE OF WEST ARTHUR  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	30 November 2025
<b>Current assets</b>		\$	\$	\$
Cash and cash equivalents	3	2,863,502	2,863,502	6,368,677
Trade and other receivables		487,562	554,984	585,910
Other financial assets		32,059	32,059	24,143
Inventories	8	102,097	102,097	102,097
Other assets	8	3,936	0	0
		3,489,156	3,552,642	7,080,827
<b>Less: current liabilities</b>				
Trade and other payables	9	(354,531)	(396,377)	(182,316)
Other liabilities	12	(30,198)	(30,198)	(2,329,493)
Borrowings	11	(91,151)	(91,151)	(67,228)
Employee related provisions	12	(366,876)	(372,217)	(374,259)
		(842,756)	(889,943)	(2,953,296)
<b>Net current assets</b>		<b>2,646,400</b>	<b>2,662,699</b>	<b>4,127,531</b>
<b>Less: Total adjustments to net current assets</b>	Note 2(c)	<b>(1,808,020)</b>	<b>(1,802,678)</b>	<b>(1,887,715)</b>
<b>Closing funding surplus / (deficit)</b>		<b>838,380</b>	<b>860,021</b>	<b>2,239,816</b>

**(b) Non-cash amounts excluded from operating activities**

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
		\$	(a)	(b)
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals	6	(14,292)	(6,619)	(39,091)
Add: Loss on asset disposals	6	27,554	0	0
Add: Depreciation		3,676,619	287,359	278,900
Movement in current employee provisions associated with restricted cash		0	(63,460)	(62,882)
<b>Total non-cash amounts excluded from operating activities</b>		<b>3,689,881</b>	<b>217,280</b>	<b>176,927</b>

**(c) Current assets and liabilities excluded from budgeted deficiency**

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets		Adopted Budget	Last Year	Year to Date
		Opening 30 June 2025	Closing 30 June 2025	30 November 2025
<b>Less: Reserve accounts</b>				
Less: Reserve accounts	4	(2,219,793)	(2,219,793)	(2,225,941)
<b>Less: Financial assets at amortised cost - self supporting loans</b>				
- Current financial assets at amortised cost - self supporting loans	8	(32,059)	(32,059)	(24,143)
- Land held for resale		(79,118)	(79,118)	0
<b>Add: Current liabilities not expected to be cleared at the end of the year:</b>				
- Current portion of borrowings	11	91,151	91,151	67,228
- Employee Benefit Provision		431,799	437,141	374,259
<b>Total adjustments to net current assets</b>	Note 2(a)	<b>(1,808,020)</b>	<b>(1,802,678)</b>	<b>(1,887,715)</b>

**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 Council's operational cycle.

**SHIRE OF WEST ARTHUR  
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**3 EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.  
The material variance adopted by Council for the 2025-26 year is \$10,000 or 10.00% whichever is the greater.

**Description**

**Revenue from operating activities**

**Profit on asset disposals**

Profit on sale to be processed. No material variance expected.

**Expenditure from operating activities**

**Employee costs**

Employee costs are below budget due to staff changeover

**Materials and contracts**

Ranger services are \$11,000 greater than expected year to date.  
This is offset by minor variances in other areas.

**Non-cash amounts excluded from operating activities**

Profit/Loss on sale of vehicle to be processed - no material variance expected.

**Outflows from investing activities**

**Payments for property, plant and equipment**

Road counters below budget.

Manager of Works and Services vehicle below budget.

**Surplus or deficit at the start of the financial year**

Variance is due to insurance and bushfire reimbursements relating to 2425 received post budget adoption.

**Surplus or deficit after imposition of general rates**

Due to variances described above

Var. \$	Var. %	
\$	%	
32,472	490.59%	▲
32,493	3.15%	▲
(1,134)	0.00%	
(40,353)	(18.57%)	▼
24,693	19.29%	▲
21,641	2.58%	▲
83,938	0.00%	▲



**SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**1 KEY INFORMATION**

**Funding Surplus or Deficit Components**

<b>Funding surplus / (deficit)</b>				
	<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
Opening	\$0.84 M	\$0.84 M	\$0.86 M	\$0.02 M
Closing	\$0.00 M	\$2.16 M	\$2.24 M	\$0.08 M
Refer to Statement of Financial Activity				

<b>Cash and cash equivalents</b>		
	<b>\$6.37 M</b>	<b>% of total</b>
Unrestricted Cash	\$4.14 M	65.0%
Restricted Cash	\$2.23 M	35.0%
Refer to 3 - Cash and Financial Assets		

<b>Payables</b>	
	<b>\$0.18 M</b>
Trade Payables	\$0.01 M
0 to 30 Days	48.5%
Over 30 Days	51.5%
Over 90 Days	51.5%
Refer to 9 - Payables	

<b>Receivables</b>	
	<b>\$0.05 M</b>
Rates Receivable	\$0.54 M
Trade Receivable	\$0.05 M
Over 30 Days	26.8%
Over 90 Days	17.6%
Refer to 7 - Receivables	

**Key Operating Activities**

<b>Amount attributable to operating activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
\$0.26 M	\$1.59 M	\$1.63 M	\$0.05 M
Refer to Statement of Financial Activity			

<b>Rates Revenue</b>		
YTD Actual	\$2.25 M	% Variance
YTD Budget	\$2.25 M	(0.1%)
Refer to 10 - Rate Revenue		

<b>Grants and Contributions</b>		
YTD Actual	\$0.91 M	% Variance
YTD Budget	\$0.91 M	0.0%
Refer to 13 - Grants and Contributions		

<b>Fees and Charges</b>		
YTD Actual	\$0.22 M	% Variance
YTD Budget	\$0.22 M	2.5%
Refer to Statement of Financial Activity		

**Key Investing Activities**

<b>Amount attributable to investing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
(\$1.07 M)	(\$0.24 M)	(\$0.22 M)	\$0.02 M
Refer to Statement of Financial Activity			

<b>Proceeds on sale</b>		
YTD Actual	\$0.04 M	%
Adopted Budget	\$0.16 M	24.2%
Refer to 6 - Disposal of Assets		

<b>Asset Acquisition</b>		
YTD Actual	\$0.27 M	% Spent
Adopted Budget	\$1.66 M	16.2%
Refer to 5 - Capital Acquisitions		

<b>Capital Grants</b>		
YTD Actual	\$0.10 M	% Received
Adopted Budget	\$4.43 M	2.3%
Refer to 5 - Capital Acquisitions		

**Key Financing Activities**

<b>Amount attributable to financing activities</b>			
<b>Adopted Budget</b>	<b>YTD Budget (a)</b>	<b>YTD Actual (b)</b>	<b>Var. \$ (b)-(a)</b>
(\$0.03 M)	(\$0.03 M)	(\$0.03 M)	(\$0.00 M)
Refer to Statement of Financial Activity			

<b>Borrowings</b>	
Principal repayments	(\$0.02 M)
Interest expense	(\$0.01 M)
Principal due	\$0.55 M
Refer to 11 - Borrowings	

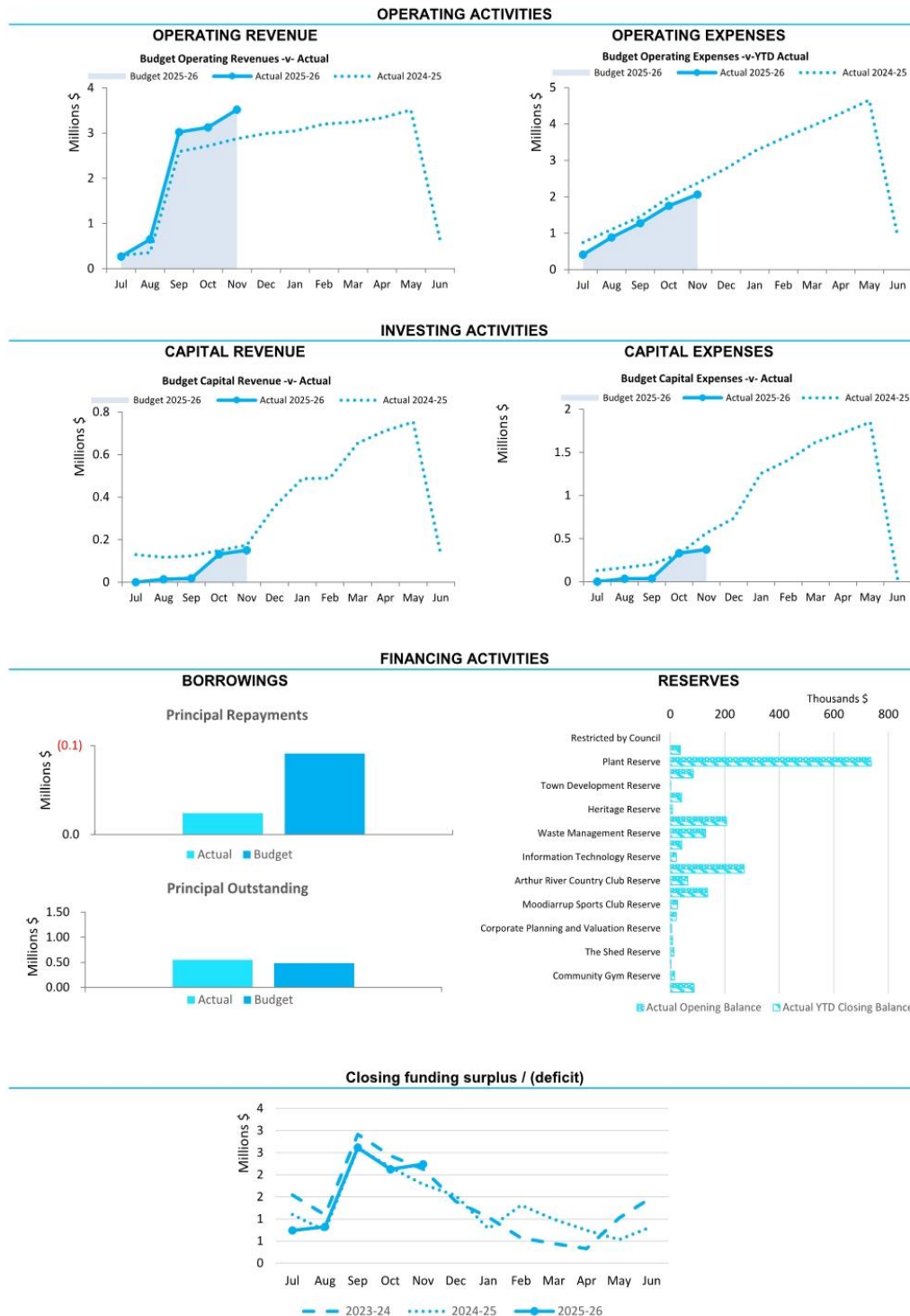
  

<b>Reserves</b>	
Reserves balance	\$2.23 M
Interest earned	\$0.01 M
Refer to 4 - Cash Reserves	

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 30 NOVEMBER 2025**

**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 30 NOVEMBER 2025

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Municipal cash at bank	Cash and cash equivalents	2,936,326	0	2,936,326	0	NAB	0.01%	N/A
Municipal cash at bank - CM	Cash and cash equivalents	56,310	0	56,310	0	NAB	0.50%	N/A
Municipal cash at bank - at call	Cash and cash equivalents	1,150,000	0	1,150,000	0	WA Treasury	3.55%	N/A
Reserve - CM	Cash and cash equivalents	0	174	174	0	NAB	0.50%	N/A
Reserve	Cash and cash equivalents	0	1,500,000	1,500,000	0	NAB	4.10%	16/6/2026
Cash on hand	Cash and cash equivalents	100	0	100	0	CASH	0.00%	N/A
Reserve - BOQ	Cash and cash equivalents	0	725,767	725,767	0	BOQ	4.05%	3/2/2026
<b>Total</b>		<b>4,142,736</b>	<b>2,225,941</b>	<b>6,368,677</b>	<b>0</b>			
<b>Comprising</b>								
Cash and cash equivalents		4,142,736	2,225,941	6,368,677	0			
		<b>4,142,736</b>	<b>2,225,941</b>	<b>6,368,677</b>	<b>0</b>			

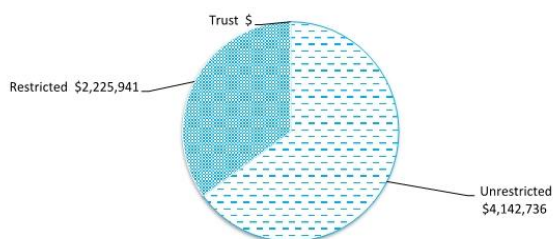
KEY INFORMATION

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 4 - Other assets.



**SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**4 RESERVE ACCOUNTS**

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfers In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfers Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by Council</b>										
Leave Reserve	37,034	1,243	40,000	0	78,277	37,034	103	0	0	37,137
Plant Reserve	735,456	24,675	200,000	(652,420)	307,711	735,456	2,037	0	0	737,493
Building Reserve	83,703	2,808	0	(80,000)	6,511	83,703	232	0	0	83,935
Town Development Reserve	1,728	58	0	0	1,786	1,728	5	0	0	1,733
Recreation Reserve	41,676	1,398	0	(16,000)	27,074	41,676	115	0	0	41,791
Heritage Reserve	7,437	250	0	0	7,687	7,437	21	0	0	7,458
Community Housing Reserve	205,439	6,893	12,000	0	224,332	205,439	569	0	0	206,008
Waste Management Reserve	128,158	4,300	0	0	132,458	128,158	355	0	0	128,513
Darkan Swimming Pool Reserve	41,361	1,388	0	(10,000)	32,749	41,361	115	0	0	41,476
Information Technology Reserve	22,166	744	0	0	22,910	22,166	61	0	0	22,227
Darkan Sport and Community Centre Reserve	270,835	9,087	40,000	0	319,922	270,835	750	0	0	271,585
Arthur River Country Club Reserve	64,240	2,155	6,000	0	72,395	64,240	178	0	0	64,418
Museum Reserve	136,563	4,582	0	(5,000)	136,145	136,563	378	0	0	136,941
Moodiarrup Sports Club Reserve	26,680	895	5,000	0	32,575	26,680	74	0	0	26,754
Landcare Reserve	21,626	726	0	(8,000)	14,352	21,626	60	0	0	21,686
Corporate Planning and Valuation Reserve	5,034	169	0	0	5,203	5,034	14	0	0	5,048
Kids Central Reserve	7,971	267	0	0	8,238	7,971	22	0	0	7,993
The Shed Reserve	13,455	451	0	0	13,906	13,455	37	0	0	13,492
Recreation Trails Reserve	2,827	95	0	0	2,922	2,827	8	0	0	2,835
Community Gym Reserve	15,098	507	0	(10,000)	5,605	15,098	42	0	0	15,140
Economic Development Reserve	86,456	3,303	0	(50,927)	38,832	86,456	239	0	0	86,695
Road Reserve	264,850	8,482	579,212	(183,680)	668,864	264,850	734	0	0	265,584
-	0	0	0	0	0	0	0	0	0	0
	<b>2,219,793</b>	<b>74,476</b>	<b>882,212</b>	<b>(1,016,027)</b>	<b>2,160,454</b>	<b>2,219,793</b>	<b>6,148</b>	<b>0</b>	<b>0</b>	<b>2,225,941</b>

**SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS**

	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Capital acquisitions</b>				
Land - freehold land	3,164,890	34,000	33,518	(482)
Buildings - non-specialised	114,525	2,000	4,682	2,682
Furniture and equipment	6,000	0	0	0
Plant and equipment	743,006	92,000	65,107	(26,893)
<b>Acquisition of property, plant and equipment</b>	<b>4,028,421</b>	<b>128,000</b>	<b>103,307</b>	<b>(24,693)</b>
Infrastructure - roads	1,337,741	261,000	261,264	264
Infrastructure - Other	324,687	8,000	7,737	(263)
<b>Acquisition of infrastructure</b>	<b>1,662,428</b>	<b>269,000</b>	<b>269,001</b>	<b>(49,385)</b>
<b>Total capital acquisitions</b>	<b>5,690,849</b>	<b>397,000</b>	<b>372,308</b>	<b>(74,078)</b>
<b>Capital Acquisitions Funded By:</b>				
Capital grants and contributions	4,428,614	104,000	103,518	(482)
Other (disposals & C/Fwd)	161,364	47,000	39,091	(7,909)
Reserve accounts				
Plant Reserve	652,420	0	0	0
Building Reserve	80,000	0	0	0
Recreation Reserve	16,000	0	0	0
Darkan Swimming Pool Reserve	10,000	0	0	0
Museum Reserve	5,000	0	0	0
Landcare Reserve	8,000	0	0	0
Community Gym Reserve	10,000	0	0	0
Economic Development Reserve	50,927	0	0	0
Contribution - operations	268,524	246,000	229,699	(16,301)
<b>Capital funding total</b>	<b>5,690,849</b>	<b>397,000</b>	<b>372,308</b>	<b>(24,692)</b>

**SIGNIFICANT ACCOUNTING POLICIES**

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

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 *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.

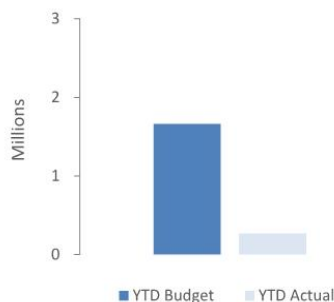
**Initial recognition and measurement for assets held at cost**

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

**Initial recognition and measurement between mandatory revaluation dates for assets held at fair value**

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of 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.

**Payments for Capital Acquisitions**





































**SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**INVESTING ACTIVITIES**

**5 CAPITAL ACQUISITIONS - DETAILED**

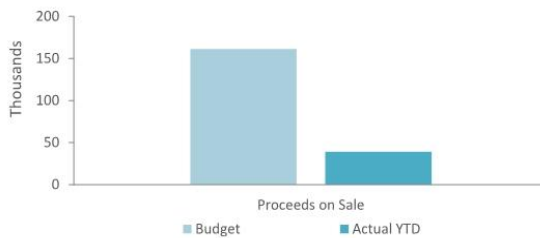
Account Description	Adopted		YTD Actual	Variance (Under)/Over
	Budget	YTD Budget		
	\$	\$	\$	\$
<b>Furniture</b>				0
 Replace Printer/Copier	(6,000)	0	0	0
	0	0	0	0
<b>Land &amp; Buildings</b>				
 Staff house - King Street completion	(114,525)	0	0	0
 Station Masters House completion of transfer	0	0	(2,652)	2,652
 Housing project head works HSP 1	(145,876)	(34,000)	(33,518)	(482)
 Housing project head works HSP 2	(2,992,014)	0	0	0
 Industrial Land Growden Place	(27,000)	(2,000)	(2,030)	30
		0	0	0
<b>Infrastructure</b>				
 Point to Point wireless - Darkan Hall	(9,954)	0	0	0
 Darkan Town Dam tank upgrade	(42,036)	0	0	0
 SOWA building water catchment	(37,438)	0	0	0
 Disaster ready - Darkan Town Hall	(91,371)	0	0	0
 Standpipe card readers	(86,242)	0	0	0
 Niche wall - Darkan Cemetary	(20,000)	0	0	0
 Darkan Gym replacement equipment	(10,000)	(8,000)	(7,737)	(263)
 Truck Parking Bay - Survey design	(10,743)	0	0	0
 Burrowes - Hillman back lane drainage	(16,903)	0	0	0
<b>Plant &amp; Equipment</b>				
 6 Wheeler 3 way Tip and dolly	(349,420)	0	0	0
 Ute replacement	(50,000)	0	0	0
 Works manager vehicle replacement	(65,000)	(65,000)	(53,261)	(11,739)
 MCS vehicle replacement	(41,586)	0	0	0
 Roller	(90,000)	0	0	0
 Pip Jeter trailer	(120,000)	0	0	0
 Road counters	(27,000)	(27,000)	(11,846)	(15,154)
		0	0	0
<b>Roads</b>				
 Bowelling Duranillin Road - RRG	(348,838)	0	(60)	60
 Boyup Brook Road (Arthur River-Dinninup Road) - RRG	(265,203)	(5,000)	(4,098)	(902)
 Moodiarrup Changerup Road - RRG	(105,000)	(105,000)	(106,138)	1,138
 Darkan Williams Road - WSFN	(49,121)	0	0	0
 Bridge works Bokal North Road - R2R	(71,248)	(50,000)	(49,796)	(204)
 Bridge work Hughes Mill Road - R2R	(71,247)	(44,000)	(43,480)	(520)
 Bridge work Boyup Brook Arthur River Road - R2R	(8,460)	(10,000)	(10,206)	206
 Trigwell Bridge - R2R	(168,619)	0	0	0
 Stewart Street Memorial Drive - R2R	(94,751)	(19,000)	(19,304)	304
 Bokal North Road - R2R	(155,254)	(28,000)	(28,182)	182
	<b>(5,690,849)</b>	<b>(397,000)</b>	<b>(372,308)</b>	<b>(24,692)</b>

SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Land - freehold land</b>								
	Industrial land Growden Place	64,059	50,000	0	(14,059)	0	0	0	0
	<b>Plant and equipment</b>								
	Holden Rodeo	0	2,000	2,000	0	0	0	0	0
	Toyota Hilux	0	2,000	2,000	0	0	0	0	0
	Toyota Hilux	0	2,000	2,000	0	0	0	0	0
	Works Manager Vehicle	40,381	47,000	6,619	0	0	39,091	39,091	0
	Cherry Picker	327	2,000	1,673	0	0	0	0	0
	MCS Vehicle	50,619	46,364	0	(4,255)	0	0	0	0
	Multi Roller	19,240	10,000	0	(9,240)	0	0	0	0
		<b>174,626</b>	<b>161,364</b>	<b>14,292</b>	<b>(27,554)</b>	<b>0</b>	<b>39,091</b>	<b>39,091</b>	<b>0</b>



SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

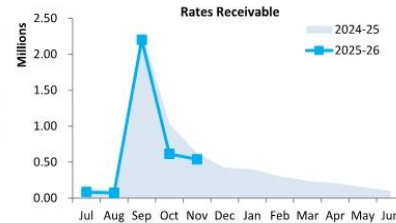
OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable

	30 Jun 2025	30 Nov 2025
Opening arrears previous years	280,916	218,668
Levied this year	2,114,496	2,251,345
Less - collections to date	(2,176,744)	(1,809,617)
Gross rates collectable	218,668	660,396
Allowance for impairment of rates receivable	(119,665)	(119,665)
<b>Net rates collectable</b>	<b>99,003</b>	<b>540,731</b>
% Collected	90.9%	73.3%

\$329,611 relates to instalments receivable at 30 November 2025



Receivables - general

	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	33,064	3,984	198	7,933	45,179
Percentage	0.0%	73.2%	8.8%	0.4%	17.6%	
<b>Balance per trial balance</b>						
Trade receivables						45,179
<b>Total receivables general outstanding</b>						<b>45,179</b>

Amounts shown above include GST (where applicable)

KEY INFORMATION

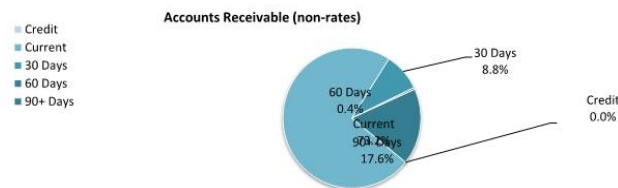
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

**8 OTHER CURRENT ASSETS**

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 30 November 2025
	\$	\$	\$	\$
<b>Other current assets</b>				
<b>Other financial assets at amortised cost</b>				
Financial assets at amortised cost - self supporting loans	32,059		(7,916)	24,143
<b>Inventory</b>				
Fuel and materials	22,979	0	0	22,979
Land held for resale	79,118		0	79,118
<b>Total other current assets</b>	<b>134,156</b>	<b>0</b>	<b>(7,916)</b>	<b>126,240</b>

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.

**SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

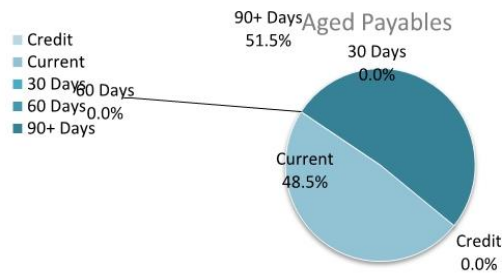
**9 PAYABLES**

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	88,379	0	0	93,937	182,316
Percentage	0.0%	48.5%	0.0%	0.0%	51.5%	
<b>Balance per trial balance</b>						
Sundry creditors						5,411
ATO liabilities						29,524
Other payables						93,937
Collections						53,444
<b>Total payables general outstanding</b>						<b>182,316</b>

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 30 NOVEMBER 2025

OPERATING ACTIVITIES

10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Interim	Revenue	Revenue	Interim	Revenue
				\$	\$	\$	\$	\$	\$
<b>Gross rental value</b>									
GRV Townsite	0.076930	96	1,067,506	82,123	0	82,123	82,123	219	82,342
GRV Commercial	0.076930	11	228,540	17,582	0	17,582	17,582	0	17,582
GRV Industrial	0.076930	5	105,960	7,921	0	7,921	7,921	0	7,921
GRV Other Townsite	0.076930	15	125,944	9,689	0	9,689	9,689	0	9,689
<b>Unimproved value</b>									
UV Rural	0.002883	369	704,777,000	2,031,872	0	2,031,872	2,031,872	(627)	2,031,245
<b>Sub-Total</b>		<b>496</b>	<b>706,304,950</b>	<b>2,149,187</b>	<b>0</b>	<b>2,149,187</b>	<b>2,149,187</b>	<b>(408)</b>	<b>2,148,779</b>
<b>Minimum payment</b>	<b>Minimum Payment \$</b>								
<b>Gross rental value</b>									
GRV Townsite	673	35	179,944	23,555	0	23,555	23,555	0	23,555
GRV Commercial	673	10	22,440	6,730	0	6,730	6,730	0	6,730
GRV Industrial	673	5	9,690	3,365	0	3,365	3,365	0	3,365
GRV Other Townsite	471	19	20,820	8,949	0	8,949	8,949	0	8,949
UV Rural	673	84	12,222,399	56,532	0	56,532	56,532	(731)	55,801
<b>Sub-total</b>		<b>153</b>	<b>12,455,293</b>	<b>99,131</b>	<b>0</b>	<b>99,131</b>	<b>99,131</b>	<b>(731)</b>	<b>98,400</b>
<b>Amount from general rates</b>						<b>2,248,318</b>			<b>2,247,179</b>
Ex-gratia rates						4,166	0	0	4,166
<b>Total general rates</b>						<b>2,252,484</b>			<b>2,251,345</b>

SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

FINANCING ACTIVITIES

11 BORROWINGS

Repayments - borrowings

Information on borrowings		New Loans			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Loan No.	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Industrial Land	72	5,798	0	0	(2,886)	(5,798)	2,912	0	(47)	(86)
ERP	75	117,196	0	0	(6,768)	(27,499)	110,428	89,697	(1,224)	(5,216)
Loader	74	204,133	0	0	(6,353)	(25,795)	197,780	178,338	(2,042)	(9,145)
		327,127	0	0	(16,007)	(59,092)	311,120	268,035	(3,313)	(14,447)
<b>Self supporting loans</b>										
WA Cottage Homes	73	248,351	0	0	(7,916)	(32,059)	240,435	216,292	(2,061)	(9,505)
		248,351	0	0	(7,916)	(32,059)	240,435	216,292	(2,061)	(9,505)
<b>Total</b>		<b>575,478</b>	<b>0</b>	<b>0</b>	<b>(23,923)</b>	<b>(91,151)</b>	<b>551,555</b>	<b>484,327</b>	<b>(5,374)</b>	<b>(23,952)</b>
Current borrowings		91,151					67,228			
Non-current borrowings		484,327					484,327			
		<b>575,478</b>					<b>551,555</b>			

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

KEY INFORMATION

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

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. Non-current borrowings fair values are based on discounted cash flows using a current borrowing rate.

**SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**OPERATING ACTIVITIES**

**12 OTHER CURRENT LIABILITIES**

	Note	Opening Balance 1 July 2025	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 November 2025
		\$	\$	\$	\$	\$
<b>Other current liabilities</b>						
<b>Other liabilities</b>						
Capital grant/contributions liabilities		30,198	0	2,402,813	(103,518)	2,329,493
<b>Total other liabilities</b>		30,198	0	2,402,813	(103,518)	2,329,493
<b>Employee Related Provisions</b>						
Provision for annual leave		143,723	0	0	0	143,723
Provision for long service leave		220,807	0	0	0	220,807
Other leave provisions [describe]		7,687	0	2,042	0	9,729
<b>Total Provisions</b>		372,217	0	2,042	0	374,259
<b>Total other current liabilities</b>		<b>402,415</b>	<b>0</b>	<b>2,404,855</b>	<b>(103,518)</b>	<b>2,703,752</b>

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 14

**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 30 NOVEMBER 2025

OPERATING ACTIVITIES

13 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 2025	Liability	Liability	30 Nov 2025	Liability	Budget	Budget	Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$
<b>Grants and subsidies</b>								
Grants Commission - General (WALGCC)	0	0	0	0	0	328,274	164,138	164,137
Grants Commission - Roads (WALGCC)	0	0	0	0	0	356,592	178,296	178,296
Grants Commission - Special Project Bridges	0	0	0	0	0	674,000	337,000	337,000
<b>Governance</b>								
National Australia Day Grant	0	2,000	0	2,000	2,000	0	0	0
DFES Grant - Operating	0	0	0	0	0	58,000	29,776	29,776
<b>Community Amenities</b>								
Protection of the Environment	0	0		0	0	7,200	0	0
Lake Towerrinning	0	0	0	0	0	20,000	0	0
Direct Road Grant	0	0	0	0	0	199,388	199,388	199,388
Footpath Plan	0	5,000	0	5,000	5,000	25,000		0
	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>1,668,454</b>	<b>908,598</b>	<b>908,597</b>
<b>Contributions</b>								
Contributions Minor	0	0		0	0	200	0	44
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>200</b>	<b>0</b>	<b>44</b>
<b>TOTALS</b>	<b>0</b>	<b>7,000</b>	<b>0</b>	<b>7,000</b>	<b>7,000</b>	<b>1,668,654</b>	<b>908,598</b>	<b>908,641</b>



**SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025**

**INVESTING ACTIVITIES**

**14 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	YTD Revenue
	1 July 2025		(As revenue)	30 Nov 2025	30 Nov 2025	Revenue	Budget	Actual
	\$	\$	\$	\$	\$	\$	\$	\$
<b>Capital grants and subsidies</b>								
<b>Law, Order, Public Safety</b>								
Wi - Fi Grant	0	4,500	0	4,500	4,500	4,777	0	0
Disaster Ready Grant	0	0	0	0	0	73,097	0	0
<b>Transport</b>								
Roads to Recovery	0	0	0	0	0	569,579	0	0
Regional Road Group	0	189,343	(70,000)	119,343	119,343	479,361	70,000	70,000
WSFN	0	0	0	0	0	49,121	0	0
<b>Economic Services</b>								
Dwer Community Water	0	14,713	0	14,713	14,713	29,425	0	0
DWER Community Water tanks	0	0	0	0	0	26,026	0	0
DWER Standpipe readers				0		59,338	0	0
Housing Support Program Stream 1	0	92,848	(33,518)	59,330	59,330	145,876	34,000	33,518
Housing Support Program Stream 2	0	2,094,409	0	2,094,409	2,094,409	2,992,014	0	0
	<b>0</b>	<b>2,395,813</b>	<b>(103,518)</b>	<b>2,292,295.00</b>	<b>2,292,295.00</b>	<b>4,428,614</b>	<b>104,000</b>	<b>103,518</b>

SHIRE OF WEST ARTHUR  
SUPPLEMENTARY INFORMATION  
FOR THE PERIOD ENDED 30 NOVEMBER 2025

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
<b>Budget adoption</b>						0
Loan from WATC for Western Power connection of industrial land	SCM-2025-087	Capital revenue		110,000	0	110,000
Western Power expenditure - connection of power	SCM-2025-087	Capital expenses			(110,000)	0
Reduction in Financial Assistance Grant - addressed in budget					0	0
Road closure expenditure postponed	OCM-2025-136	Operating expenses		24,400		24,400
Reduced wages parks and gardens	OCM-2025-136	Operating expenses		7,500		31,900
Printer replacement postponed	OCM-2025-136	Capital expenses		6,000		37,900
Lotterywest grant - Lake Towerrinning - included in budget	OCM-2025-136	Operating revenue		20,000	0	57,900
Landcare expenditure reduction	OCM-2025-136	Operating expenses		37,000		94,900
Variance in surplus - included in previous year.	OCM-2025-136	Operating revenue		20,630		115,530
Transfer to road reserve needs to increase by \$94,788. - address in budget review						115,530
Election cost reduction	OCM-2025-136	Operating expenses		7,500		123,030
Membership fees IPWEA	OCM-2025-136	Operating expenses			(7,500)	115,530
Reduce reticulation at Admin Office	OCM-2025-136	Operating expenses		8,000		123,530
Purchase Starlink for Fire brigades and works	OCM-2025-136	Operating expenses			(1,500)	122,030
Purchase CCTV cameras	OCM-2025-136	Operating expenses			(3,500)	118,530
Purchase tablet for works manager	OCM-2025-136	Operating expenses			(3,000)	115,530
				241,030	(125,500)	115,530



**17 MATTERS BEHIND CLOSED DOORS****RESOLUTION OCM-2025-153**

Moved: Cr Graeme Peirce

Seconded: Cr Neil Morrell

That Council accepts the late item 17.1 – 2025 CEO Annual Performance Review and, considers the report as confidential in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

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

Against: Nil

**CARRIED 7/0**

Staff members - Vin Fordham Lamont, Rajinder S Sunner, Tahnee-Lee Lubcke, Gary Rasmussen, and Sharon Bell left the meeting at 8.06pm.

**17.1 2025 CEO ANNUAL PERFORMANCE REVIEW**

**File Ref:** 220

**Location:** Not applicable

**Applicant:** Not applicable

**Author:** Dr Shayne Silcox, Principal - Strategic Leadership Consulting

**Authorising Officer:** Vin Fordham Lamont, Chief Executive Officer

**Date:** 17/12/2025

**Disclosure of Interest:** Chief Executive Officer has declared a conflict of interest as the report applies to the CEO performance review

**Attachments:** 1. Shire West Arthur CEO Review 2025 - Final (Confidential)

This matter is considered to be confidential under Section 5.23(2) - (a) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to public interest as it deals with a matter affecting an employee or employees.

**VOTING REQUIREMENTS:**

Absolute Majority

Special note: Council will, if in agreement with the next period KPI Schedule and options posited, move the recommendation with amendment to select an option from clauses 6.5.1 - 6.5.5 of the consultant report in the fifth (5) recommendation (i.e. 5. Approves a variation to the CEO's Employment Contract to adopt a Total Remuneration (Reward) Package as per Option ( ) set out within clauses 6.5.1 - 6.5.6 of this report).

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**Amendment**

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**RESOLUTION OCM-2025-154**

Moved: Cr Karen  
Seconded: Harrington Cr  
Helen Lubcke

That Council approve a variation to the CEO's contract Total Remuneration Package as per Option 3 (4.5% - Perth CPI) set out within this report at Section 6.5, ensuring any increase is reflected in the isolation allowance.

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

**CARRIED BY ABSOLUTE MAJORITY 7/0**

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**OFFICER RECOMMENDATION:**

That Council:

1. Note the Salaries and Allowances Tribunal Determination of 4 April 2025 (effective 1 July 2025).
2. Note an increase in the Superannuation Guarantee Levy from 11.5% to 12% effective 1 July 2025.
3. Note the outcomes of the Elected Member Performance Survey undertaken in November 2025 with the Chief Executive Officer being assessed at 'Exceeds Expectations' in this year's performance appraisal.
4. Adopt the modified performance criteria metrics for the next performance period outlined in Section 7.6 of this confidential report.
5. Approve a variation to the CEO's contract Total Remuneration Package as per Option (\_\_\_\_\_) set out within this report at Section 6.5, ensuring any increase is reflected in the isolation allowance.
6. Negotiate a contract extension, as per clause 2.3 of the Employment Contract, prior to July 2026 as the CEO is going on long service leave (LSL) and authorise the Shire President to sign the new contract on behalf of Council.
7. Schedule a mid-year review of the Chief Executive Officer's performance in June 2026 and a final review of performance and total remuneration package (TRP) for consideration by Council in February/March 2027.
8. Comply with Division 3 of the Local Government (Administration) Regulations Schedule 2 clause 18, and by resolution of an absolute majority of the council, endorse this review.
9. Comply with Division 3 of the Local Government (Administration) Regulations Schedule 2 clause 19, by notifying the Chief Executive Officer of results of this performance review.

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**Substantive Motion**

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**RESOLUTION OCM-2025-155**

Moved: Cr Duncan South

Seconded: Cr Graeme Peirce

That Council:

1. Note the Salaries and Allowances Tribunal Determination of 4 April 2025 (effective 1 July 2025).
2. Note an increase in the Superannuation Guarantee Levy from 11.5% to 12% effective 1 July 2025.
3. Note the outcomes of the Elected Member Performance Survey undertaken in November 2025 with the Chief Executive Officer being assessed at 'Exceeds Expectations' in this year's performance appraisal.
4. Adopt the modified performance criteria metrics for the next performance period outlined in Section 7.6 of this confidential report.
5. Approve a variation to the CEO's contract Total Remuneration Package as per Option 3 (4.5% - Perth CPI) set out within this report at Section 6.5, ensuring any increase is reflected in the isolation allowance.
6. Negotiate a contract extension, as per clause 2.3 of the Employment Contract, prior to July 2026 as the CEO is going on long service leave (LSL) and authorise the Shire President to sign the new contract on behalf of Council.
7. Schedule a mid-year review of the Chief Executive Officer's performance in June 2026 and a final review of performance and total remuneration package (TRP) for consideration by Council in February/March 2027.
8. Comply with Division 3 of the Local Government (Administration) Regulations Schedule 2 clause 18, and by resolution of an absolute majority of the council, endorse this review.
9. Comply with Division 3 of the Local Government (Administration) Regulations Schedule 2 clause 19, by notifying the Chief Executive Officer of results of this performance review.

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

Against: Nil

**CARRIED BY ABSOLUTE MAJORITY 7/0**

CONFIDENTIAL ATTACHMENT  
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**RESOLUTION OCM-2025-156**

Moved: Cr Graeme Peirce

Seconded: Cr Neil Morrell

That Council moves out of Closed Council into Open Council.

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

Against: Nil

**CARRIED 7/0**

Staff Members - Vin Fordham Lamont, Rajinder S Sunner, Tahnee-Lee Lubcke, Gary Rasmussen, and Sharon Bell returned to the meeting at 8.16pm.

**18 CLOSURE OF MEETING**

The Presiding Member declared the meeting closed at 8.18pm.