



## Audit & Risk Committee Meeting

1 March 2023

# Minutes

To: Audit & Risk Committee Meeting Members and Councillors.

Here within are the Meeting Minutes of the Audit & Risk Committee Meeting, held on the above-mentioned date in the Shire of Toodyay Council Chambers, 15 Fiennes Street, Toodyay WA 6566.

A handwritten signature in black ink, appearing to read 'Suzie Haslehurst', is written over a light blue wavy background element.

Suzie Haslehurst

**CHIEF EXECUTIVE OFFICER**



### Preface

When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the next Committee Meeting, where the Minutes will be confirmed subject to any amendments made by the Committee.

The "Confirmed" Minutes are then signed off by the Presiding Person.

Attachments that formed part of the Agenda, in addition to those tabled at the Meeting are incorporated into separate attachments to these Minutes.

### Unconfirmed Minutes

These minutes were approved for distribution on 3 March 2023.

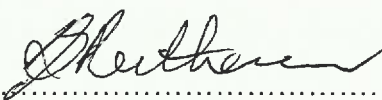


Suzie Haslehurst

**CHIEF EXECUTIVE OFFICER**

### Confirmed Minutes

These minutes were confirmed at a meeting held on 7 June 2023.

Signed: ..........

*Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.*

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**1 DECLARATION OF OPENING**

Cr B Ruthven, Chairperson, declared the meeting open at 12.35pm.

**1.1 ANNOUNCEMENT OF VISITORS**

Cr Duri was announced as a Visitor.

**1.2 RECORD OF ATTENDANCE AND APOLOGIES**Members

|              |                                |
|--------------|--------------------------------|
| Cr P Hart    | Councillor ( <i>via zoom</i> ) |
| Cr R Madacsi | Shire President                |
| Cr S Pearce  | Deputy Councillor Member       |
| Cr B Ruthven | Deputy Shire President (Chair) |

Staff

|                 |   |
|-----------------|---|
| Ms S Haslehurst | Chief Executive Officer                           |
| Ms N Mwale      | Finance Coordinator ( <i>arrived at 12.38pm</i> ) |
| Ms S Schafers   | Governance Officer                                |
| Mrs M Rebane    | Executive Assistant                               |

Visitors

|           |            |
|-----------|------------|
| Cr C Duri | Councillor |
|-----------|------------|

Apologies

|               |  |
|---------------|--|
| Mr S Hefferon | Community Member                         |
| Ms T Bateman  | Manager Corporate and Community Services |
| Cr D Wrench   | Councillor                               |

**1.3 DISCLOSURE OF INTEREST**

The Chairperson advised that no disclosures of interest in the form of a written notice had been received prior to the commencement of the meeting.

**2 MINUTES AND ADDITIONAL INFORMATION****2.1 CONFIRMATION OF MINUTES****2.1.1 Minutes of Meeting held on 7 December 2022****OFFICER'S RECOMMENDATION/ARC RESOLUTION NO. ARC001/03/23**

**MOVED** Cr R Madacsi

That the Unconfirmed Minutes of the Audit & Risk Committee Meeting held on 7 December 2022 be confirmed subject to the following amendment:

That Councillor P Hart be correctly recorded as a Member, and Councillor S Pearce be recorded as a Visitor in attendance.

**MOTION CARRIED 4/0**

**2.2 REVIEW OF STATUS REPORT**

**2.2.1 Updated Status Report**

|              |                               |
|--------------|-------------------------------|
| Attachments: | 1. Updated ARC Status Report. |
|--------------|-------------------------------|

*N Mwale entered the Council Chambers at 12.38pm.*

The ARC Status report was reviewed and the updated copy reflects all changes associated with these minutes.

**2.3 INWARD/OUTWARD CORRESPONDENCE**

Nil.

**3 BUSINESS LEFT OVER FROM PREVIOUS MEETING (IF ADJOURNED)**

Nil.

**4 OFFICER REPORTS**

**4.1 Policy Review; Asset & Borrowing Management, Debt Collection and Corporate Uniform Policies**

|                                  |   |
|----------------------------------|---|
| Date of Report:                  | 3 January 2023  |
| Applicant or Proponent:          | Shire of Toodyay  |
| File Reference:                  | PCY2  |
| Author:                          | M Rebane – Executive Assistant  |
| Responsible Officer:             | T Bateman – Manager Corporate and Community Services  |
| Previously Before Council:       | N/A   |
| Author’s Disclosure of Interest: | Nil   |
| Council’s Role in the matter:    | Executive   |
| Attachments:                     | <ol style="list-style-type: none"> <li>1. CURRENT Asset Management Policy;</li> <li>2. REVISED Asset Management</li> <li>3. CURRENT Borrowing Management Policy;</li> <li>4. REVISED Borrowing Management Policy</li> <li>5. CURRENT Debt Collection Policy;</li> <li>6. REVISED Debt Collection Policy</li> <li>7. CURRENT Uniforms Policy</li> <li>8. REVISED Corporate Uniforms</li> </ol> |

**PURPOSE OF THE REPORT**

To present reviewed policies for the Audit and Risk Committee’s consideration and recommendation to Council.

**BACKGROUND**

Council resolved to implement a review of all Shire policies at an Ordinary Council Meeting held in February 2022. Finance and risk-related policies are presented to the Audit and Risk Committee for its input and recommendation to Council.

In November 2021 Council adopted the Corporate Documents policy, an action arising from the Governance Review action plan. At a minimum, policies have been amended to reflect the newly adopted policy format.

**COMMENTS AND DETAILS**

Attached to this report are four policies which have been reviewed and amended to reflect the requirements of the Corporate Documents policy. In most cases, amendments are

minimal, reflecting formatting adjustments only. A summary of the amendments made to each policy follows;

(a) Asset Management Policy – **Attachment 2**

- The revised policy reflects the new format and includes a definitions table.
- Formatting and amendments to wording were made to improve readability.
- References to supporting documents were updated.

(b) Borrowing Management Policy – **Attachment 4**

The intent of this policy is to define the conditions under which the Shire will consider the use of borrowings to fund its activities;

- The revised policy reflects the new format and includes a definitions table.
- Formatting and amendments to wording were made to improve readability.

(c) Debt Collection Policy – **Attachment 6**

The purpose of this policy is to provide a clear, accountable, and transparent process for the recovery of the Shire's rates and charges to ensure consistency for all debt recovery action. Unlike most Shire policies, this policy includes additional procedural detail to clearly articulate to ratepayers, the Shire's position on debt collection.

(d) Corporate Uniform and Personal Protective Equipment Policy – **Attachment 8**

The contribution limits in the existing policy are unclear and have been interpreted inconsistently. The main purpose for reviewing this policy is to clarify the detail including the annual contribution for staff. Additionally, Officers are proposing to rename the policy from Uniform Policy to Corporate Uniform and Personal Protective Equipment Policy.

A comparison of neighbouring, similar-sized Shires revealed that the average annual contribution provided to employees for the purchase of uniforms was approximately \$450. This is a reduction from \$600 per annum.

## IMPLICATIONS TO CONSIDER

### **Consultative:**

Policies were provided to Councillors and Committee members, through MS Teams, on 24 February 2023.

### **Strategic:**

Strategic Community Plan, Toodyay 2028

Governance: The way the Shire leads and operates.

*A Council that engages with the community and provides good governance on behalf of the community.*

### **Policy related:**

These policies are reviewed every two years but given the change in template following adoption of the Corporate Documents Policy, it is proposed that review of these policies in the future would be for three years instead of two unless a change in legislation requires immediate review.

**Financial:**

In the event the Corporate Uniform Policy is approved by Council, there will be a reduction in employee costs in the annual budget of approximately \$4,500.

**Legal and Statutory:**

Determining the local government's policies is one of four main roles for Council listed under section 2.7 of the *Local Government Act 1995*.

**Risk related:**

There are compliance and reputational risks involved with not adopting the policies presented in this report. The risk is considered low.

**Workforce related:**

Officer time is required to review policies prior to presentation to Council and will be required to comply with the ongoing requirements of the policies. This is expected to be managed within existing resources.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION/ARC RESOLUTION NO. ARC002/03/23**

**MOVED** Cr R Madacsi

That the Audit & Risk Committee recommends to Council the following:

That Council:

1. Adopts the Asset Management Policy, as amended (Attachment 2); and
2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.

**MOTION CARRIED 4/0**

**OFFICER'S RECOMMENDATION/ARC RESOLUTION NO. ARC003/03/23**

**MOVED** Cr R Madacsi

That the Audit & Risk Committee recommends to Council the following:

That Council:

1. Adopts the Borrowing Management Policy, as amended and discussed (Attachment 4) subject to further clarification of Item 10(d); and
2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.

**MOTION CARRIED 4/0**



**OFFICER'S RECOMMENDATION/ARC RESOLUTION NO. ARC004/03/23****MOVED** Cr S Pearce

That the Audit &amp; Risk Committee recommends to Council the following:

That Council:

1. Adopts the Debt Collection Policy, as amended and discussed (Attachment 6) subject to clarification of Item 3.15 of the policy; and
2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.

**MOTION CARRIED 4/0****OFFICER'S RECOMMENDATION/ARC RESOLUTION NO. ARC005/03/23****MOVED** Cr R Madacsi

That the Audit &amp; Risk Committee recommends to Council the following:

That Council:

1. Adopts the Corporate Uniforms and Personal Protective Equipment Policy, as amended and discussed (Attachment 8) subject to the following amendments being made:
  - (a) A sentence added in the policy statement to reflect that workers will become eligible for a uniform contribution following successful completion of probation; and
  - (b) At Item 1.1 an additional sentence being included to read that part time workers are entitled to a pro-rata contribution.
2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.

**MOTION CARRIED 4/0**

**4.2 Compliance Audit Return 2022**

|                                  |  |
|----------------------------------|--|
| Date of Report:                  | 13 January 2023                            |
| Applicant or Proponent:          | N/A  |
| File Reference:                  | COC2/FIN7                                  |
| Author:                          | S Schafers – Governance Officer            |
| Responsible Officer:             | S Haslehurst – Chief Executive Officer     |
| Previously Before Council:       | No   |
| Author's Disclosure of Interest: | Nil  |
| Council's Role in the matter:    | Review                                     |
| Attachments:                     | 1. 2022 Compliance Audit Return Questions. |

**PURPOSE OF THE REPORT**

To consider the attached annual Compliance Audit Return for 2022.

**BACKGROUND**

Local governments are required by legislation to complete an annual Compliance Audit Return.

The Compliance Audit Return is a checklist of the Shire of Toodyay's (the Shire) statutory compliance with the *Local Government Act 1995* and its Regulations, which focuses on high-risk areas of statutory reporting as prescribed in Regulation 14 of the *Local Government (Audit) Regulations 1996*.

Once completed, the Compliance Audit Return is required to be:

- a) Presented at a meeting of the Audit Committee;
- b) Presented for consideration and adoption by Council; and
- c) Returned to the Department of Local Government, Sport, and Cultural Industries (DLGSC) with a copy of the relevant Council minutes by 31 March each year.

**COMMENTS AND DETAILS**

The Compliance Audit Return 2022 has been completed and is attached for the Audit and Risk Committee (the Committee) to receive and review.

Once the Committee refers the Compliance Audit Return 2022 to Council for adoption, it will be recorded in the minutes and a copy will be submitted to DLGSC via their online portal by 31 March 2023.

The following table identifies those areas where compliance issues have been identified:

| Question No.   | Comment to non-compliance  |
|--|--|
| <p><i>Disclosure of Interest</i></p> <p>Q 20:</p> <p>Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?</p>   | <p>The Code of Conduct was signed in July 2021 by the CEO; however, it was not put onto the Shire's website until 3 February 2023. DLGSC was informed of this administrative oversight in early February after it was identified during the Special Council Meeting held 1 February 2023.</p>  |
| <p><i>Finance</i></p> <p>Q 3:</p> <p>Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?</p>  | <p>The annual financial report has not been finalised and presented to Council in accordance with requirements. An extension was sought from DLGSC and approved, to submit the draft financials to the auditor until 31 March 2023. Complications with the 2021 Financial Audit due to a flawed transition to Datascape have resulted in delays to the 2022 audit.</p>   |
| <p><i>Optional Questions</i></p> <p>Q 1:</p> <p>Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the <i>Local Government (Financial Management) Regulations 1996</i> regulations 5(2)(c) within the three years prior to 31 December 2022?</p> <p>Q 2:</p> <p>Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with <i>Local Government (Audit) Regulations 1996</i> regulation 17 within the three financial years prior to 31 December 2022?</p> | <p>The review of the Shire's financial management systems and procedures was scheduled to occur in 2021/22. In September 2022 an update was provided to the Audit and Risk Committee acknowledging non-compliance in this area as a result of staff vacancies and the ongoing Datascape transition.</p> <p>Furthermore, the Shire's auditors indicated that until the system issues were rectified, and the transition was complete, engaging a consultant to undertake the reviews could be time-consuming and costly, and therefore not recommended until further progress was made with Datascape.</p> <p>An allocation of \$40,000 was included in the 2022/23 Annual Budget to complete both the Audit Reg 17 and FMR Reg 5 reviews in tandem. Officers are seeking quotes from suitably qualified consultants.</p> |
| <p><i>Optional Questions</i></p> <p>Q 8:</p> <p>By 30 September 2022, did the local government submit to its auditor the balanced accounts</p>   | <p>The draft annual financial report was not submitted to the auditor by 30 September 2022 as required. An extension was sought from DLGSC and approved, to submit the draft financials to the auditor by 31 March 2023.</p>   |

| Question No.  | Comment to non-compliance   |
|---|---|
| and annual financial report for the year ending 30 June 2022?   |   |
| <p><i>Tenders for Providing Goods and Services Q 7:</i></p> <p>Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?</p> | <p>The Shire's tender register on the official website was not updated for the period 1 Jan 2022 to 31 Dec 2022, due to staff turnover and administrative oversight. This has now been rectified.</p> |

## IMPLICATIONS TO CONSIDER

### Consultative:

Shire Officers from across the organisation provided input into relevant sections.

### Strategic:

*Governance: The way the Shire Leads and Operates*

03: Ensure rigorous organisational systems

### Policy related:

Legislative Compliance Policy

### Financial:

There are no financial implications to this report.

### Legal and Statutory:

Regulation 14 of the *Local Government (Audit) Regulations 1996*

s.14 Compliance audits by local government

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and

(c) recorded in the minutes of the meeting at which it is adopted.

**Risk related:**

The requirement to lodge an adopted Compliance Audit Return with DLGSC is a legislative obligation. Failure to do so exposes the Shire to significant risk. This report and its appendices mitigate this risk.

**Workforce related:**

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

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION/ARC RESOLUTION NO. ARC006/03/23**

**MOVED** Cr R Madacsi

That the Audit and Risk Committee recommends that Council adopts the attached Compliance Audit Return for the period 1 January 2022 to 31 December 2022, pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

**MOTION CARRIED 4/0**

**4.3 Expressions of Interest - Community Members on the Audit and Risk Committee**

|                                  |   |
|----------------------------------|---|
| Date of Report:                  | 6 February 2023   |
| Applicant or Proponent:          | Audit & Risk Committee – Shire of Toodyay   |
| File Reference:                  | COC2  |
| Author:                          | M Rebane – Executive Assistant  |
| Responsible Officer:             | S Haslehurst – Chief Executive Officer  |
| Previously Before Council:       | 21 Dec 2022 - OCM276/12/22  |
| Author’s Disclosure of Interest: | Nil   |
| Council’s Role in the matter:    | Executive   |
| Attachments:                     | <ol style="list-style-type: none"> <li>1. EOI 1 - K Barrack (confidential)<br/><i>Section 5.23(2)</i><br/><i>(b) the personal affairs of any person (under separate cover)</i></li> <li>2. EOI 2 - S Goenka (confidential)<br/><i>Section 5.23(2)</i><br/><i>(b) the personal affairs of any person (under separate cover)</i></li> <li>3. EOI 3 - S Rutter (confidential)<br/><i>Section 5.23(2)</i><br/><i>(b) the personal affairs of any person (under separate cover)</i></li> <li>4. Tabled attachment - EOI 4 - S Clarke (confidential)<br/><i>Section 5.23(2)</i><br/><i>(b) the personal affairs of any person (under separate cover)</i></li> </ol> |

**PURPOSE OF THE REPORT**

To consider expressions of interest received for community membership of the Audit and Risk Committee.

**BACKGROUND**

Council authorised the CEO to advertise expressions of interest for membership of the Audit and Risk Committee (ARC) on Facebook and in the Toodyay Herald newspaper (February edition).

**COMMENTS AND DETAILS**

The ARC is an important and proactive committee of the Council.

The current membership is as follows:

- Cr B Ruthven (Council Member)
- Cr R Madacsi (Council Member)

- Cr P Hart (Council Member)
- Cr D Wrench (Council Member)
- Cr S Pearce (Deputy Council Member)
- Cr C Duri (Deputy Council Member)
- Mr S Hefferon (Community Member)

The ARC Charter states the following:

*“All members of the Audit and Risk Committee are formally appointed (\*by absolute majority) by Council in accordance with s.7.1A of the Local Government Act 1995.*

*The Audit and Risk Committee acts as a sub-committee and is not to include the entire Council. A maximum of 6 Council members (four primary members and two deputies) applies. No more than four primary members is permitted.*

*The Audit and Risk Committee will comprise of at least 3 members of whom at least 2 members must be independent, appointed by the Council. The Chair should have the right interpersonal and leadership skills to effectively run the committee. An understanding of financial and other reporting requirements is also important.*

*The Council will review the membership of the Audit and Risk Committee after every ordinary election day, in accordance with Section 5.11 of the Local Government Act 1995, to ensure that there is an appropriate balance between continuity of membership, the contribution of fresh perspectives and a suitable mix of qualifications, knowledge, skills and experience.*

*The Council may choose to re-appoint members based on their ability to contribute to the work of the committee. However, the total length of time a member can sit on the committee will not exceed 6 years.*

*The Council may remove an Audit and Risk Committee member at any time before their term expires, or a member may resign.....”*

*“Audit and Risk Committee members will collectively have a broad range of skills, knowledge and experience to competently perform their duties. At least 1 member of the committee will have accounting or related financial management experience, with an understanding of accounting and auditing requirements in the public sector. To support the skills and experience of committee members, the committee will implement an induction and training program for new members.”*

Four expressions of interest have been received (Attachments 1, 2 and 3).

Whilst the charter limits the number of Councillors, it does not limit the number of community members that can sit on the ARC. The charter states the minimum membership shall “comprise of at least 3 members of whom at least 2 members must be independent, appointed by the Council.” While the skills set of all four people expressing their interest are relevant, Mr Goenko resides in Melbourne and would most likely be attending all meetings via electronic means. Regulation 14C of the *Local Government (Administration) Regulations 1996* prohibits attendance via electronic means at more than 50% of meetings held. It is therefore recommended that Ms Kirsten Barrack, Mrs Stephanie Clarke, and Mr Simon Rutter are appointed to the ARC.

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

The Shire actively encourages prospective community members to express an interest at any time, to be part of a Council Committee, through the Shire's website here:

<https://www.toodyay.wa.gov.au/council/council-meetings-committees/council-committees/expression-of-interest-to-participate-in-a-committee-of-council.aspx>

No additional public consultation is required.

**Strategic:**

*Strategic Community Plan – Toodyay 2028*

In governance, the community want transparency and openness between the Shire and the community and a strong focus on community cohesion, led by the elected Councillors.

Our Strategic Outcome: A Council that engages with the community and provides good governance on behalf of the community.

Objective 2: Consistently improve our governance practices

S 2.1 Build a positive culture of engagement between the Shire and the community.

S 2.2 Improve internal and external communication to maximise transparency.

**Policy related:**

The Committee Book was endorsed by Council Resolution 241/11/21 at an Ordinary Council Meeting held on 23 Nov 2021.

The Audit & Risk Committee Charter is on the Shire's website:

[https://www.toodyay.wa.gov.au/Profiles/toodyay/Assets/ClientData/Documents/Page\\_Centre/20042021104418-0001.pdf](https://www.toodyay.wa.gov.au/Profiles/toodyay/Assets/ClientData/Documents/Page_Centre/20042021104418-0001.pdf)

**Financial:**

Nil.

**Legal and Statutory:**

*Local Government Act 1995*

Sections 5.10 provides for the types of committees and their membership.

*Local Government (Administration) Regulations 1996*

Regulation 14C relates to attendance at meetings via electronic means.

**Risk related:**

There is a minor risk in terms of whether the Committee and/or Council choose to not appoint additional community members to the Committee. The risk is reputational, given the fact that the charter does specify a minimum of two independent community members and if no further appointments were made there would be a non-compliance with respect to the charter.

This report mitigates this risk.



**Workforce related:**

Once the appointment(s) is/are ratified by Council, an Officer will send scheduled appointments to the community members, send correspondence to notify them of Council's decision, and update the website.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION 1**

That the Audit & Risk Committee recommends to Council the following:

That Council:

1. Notes the expressions of interest received for community membership of the Audit and Risk Committee (Attachments 1, 2 and 3); and
2. Appoints Ms Kirsten Barrack and Mr Simon Rutter as community representatives on the Audit and Risk Committee.

**OFFICER'S RECOMMENDATION/ARC RESOLUTION NO. ARC007/03/23**

**MOVED** Cr R Madacsi

That the Audit & Risk Committee recommends to Council the following:

That Council:

1. Notes the expressions of interest received for community membership of the Audit and Risk Committee (Attachments 1, 2, 3 and 4); and
2. Appoints Ms Kirsten Barrack, Mrs Stephanie Clarke, and Mr Simon Rutter as community representatives on the Audit and Risk Committee.

**MOTION CARRIED 4/0**

**5 OTHER BUSINESS / NEW BUSINESS OF AN URGENT NATURE**

Nil.

**6 CONFIRMATION OF NEXT MEETING**

The next meeting of the Audit & Risk Committee is scheduled to be held on 7 June 2023 commencing at 12.30 pm. A Special meeting of the ARC May be necessary once the 2020/21 audit is finalised. Officers will liaise with the Chairperson and members to find a suitable date.

**7 CLOSURE OF MEETING**

The Chairperson closed the meeting at 2.20pm.



# **ATTACHMENTS MINUTES**

**Audit & Risk Committee Meeting**

**Wednesday, 1 March 2023**



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**ARC STATUS REPORT**  
**Audit & Risk Committee**

*Supporting Officer*  
*Manager Corporate & Community Services*



| Meeting Date | Purpose  | Resolution  | Target date for completion | Actioned by | Completion Date          | Meeting Commentary / Comments made |
|--------------|--|---|----------------------------|-------------|--------------------------|------------------------------------|
| 01/03/2023   | Policy Review; Asset & Borrowing Management , Debt Collection and Corporate Uniform Policies | That Council:<br>1. Adopts the Asset Management Policy, as amended (Attachment 2); and<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.  | ASAP                       | MCCS        | Scheduled for March 2023 |                                    |
| 01/03/2023   | Policy Review; Asset & Borrowing Management , Debt Collection and Corporate Uniform Policies | That Council:<br>1. Adopts the Borrowing Management Policy, as amended and discussed (Attachment 4) subject to further clarification of Item 10(d); and<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication. | ASAP                       | MCCS        | Scheduled for March 2023 |                                    |
| 01/03/2023   | Policy Review; Asset & Borrowing Management , Debt   | That Council:<br>1. Adopts the Debt Collection Policy, as amended and discussed (Attachment 6) subject to clarification of part 3.15 of the policy; and<br>2. Authorises the Chief Executive Officer to   | ASAP                       | MCCS        | Scheduled for March 2023 |                                    |

**ARC STATUS REPORT**  
**Audit & Risk Committee**

*Supporting Officer*  
*Manager Corporate & Community Services*



| Meeting Date | Purpose  | Resolution  | Target date for completion | Actioned by | Completion Date          | Meeting Commentary / Comments made |
|--------------|--|---|----------------------------|-------------|--------------------------|------------------------------------|
|              | Collection and Corporate Uniform Policies  | make any necessary minor typographical changes to the policy, prior to publication.   |                            |             |                          |                                    |
| 01/03/2023   | Policy Review; Asset & Borrowing Management , Debt Collection and Corporate Uniform Policies | <p>That Council:</p> <p>1. Adopts the Corporate Uniforms and Personal Protective Equipment Policy, as amended and discussed (Attachment 8) subject to the following amendments being made:</p> <p>(a) A sentence added in the policy statement to reflect that workers will become eligible for a uniform contribution following successful completion of probation; and</p> <p>(b) At Point 1.1 an additional sentence being included to read that Part time workers are entitled to a pro-rata contribution.</p> <p>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication</p> | ASAP                       | MCCS        | Scheduled for March 2023 |                                    |

**ARC STATUS REPORT**  
**Audit & Risk Committee**

*Supporting Officer*  
*Manager Corporate & Community Services*



| Meeting Date | Purpose   | Resolution  | Target date for completion | Actioned by | Completion Date          | Meeting Commentary / Comments made  |
|--------------|---|---|----------------------------|-------------|--------------------------|-------------------------------------|
| 01/03/2023   | Compliance Audit Return 2022  | That the Audit and Risk Committee recommends that Council adopts the attached Compliance Audit Return for the period 1 January 2022 to 31 December 2022, pursuant to Regulation 14(3) of the <i>Local Government (Audit) Regulations 1996</i> .   | ASAP                       | MCCS        | Scheduled for March 2023 |                                     |
| 01/03/2023   | Expressions of Interest - Community Members on the Audit and Risk Committee | That Council:<br>1. Notes the expressions of interest received for community membership of the Audit and Risk Committee (Attachments 1, 2, 3 and 4); and<br>2. Appoints Ms Kirsten Barrack, Mrs Stephanie Clarke, and Mr Simon Rutter as community representatives on the Audit and Risk Committee.   | ASAP                       | MCCS        | Scheduled for March 2023 |                                     |
| 07/12/2022   | 4.1 Risk Management Action Plan - Cyber Security                            | That Council:<br>1. Notes the LGIS Shire of Toodyay Cyber Review 2022 (Confidential Attachment 1);<br>2. Adopts the Risk Management Action Plan – Cyber Security Controls (Confidential Attachment 2); and<br>3. Requests the CEO to provide a progress update to the Audit and Risk Committee no later than 31 May 2023, including any budget requests for inclusion in the draft Annual Budget 2023/2024. | ASAP                       | MCCS        | 21/12/2022               | Council Resolution No.:OCM267/12/22 |



**ARC STATUS REPORT**  
**Audit & Risk Committee**

*Supporting Officer*  
*Manager Corporate & Community Services*



| Meeting Date | Purpose   | Resolution  | Target date for completion | Actioned by | Completion Date | Meeting Commentary / Comments made   |
|--------------|---|---|----------------------------|-------------|-----------------|--|
| 07/12/2022   | 4.2 10 year Assurance Cycles Plan (assessed annually) | That Council adopts the REVISED 10-year Assurance Cycles Plan assessed annually (Attachment 2).   | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.:OCM268/12/22  |
| 07/12/2022   | 4.3 Financial Policy Review:                          | That Council:<br>1. Adopts the policy Authorised Signatories (Attachment 2); and<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.        | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.OCM269/12/22<br><i>Shire Policy on the website</i>   |
| 07/12/2022   | 4.3 Financial Policy Review:                          | That Council:<br>1. Adopts the policy Corporate Credit Cards (Attachment 4); and<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.        | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.: OCM270/12/22<br><i>Shire Policy on the website</i> |
| 07/12/2022   | 4.3 Financial Policy Review:                          | That Council:<br>1. Adopts the policy Financial Hardship (Attachment 6) as amended; and<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication. | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.:OCM271/12/22<br><i>Shire Policy on the website</i>  |
| 07/12/2022   | 4.3 Financial Policy Review:                          | That Council:<br>1. Adopts the policy Investment of Surplus Funds   | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.:OCM272/12/22  |

**ARC STATUS REPORT**  
**Audit & Risk Committee**

*Supporting Officer*  
*Manager Corporate & Community Services*



| Meeting Date | Purpose                              | Resolution  | Target date for completion | Actioned by | Completion Date | Meeting Commentary / Comments made  |
|--------------|--------------------------------------|---|----------------------------|-------------|-----------------|---|
|              |                                      | (Attachment 8); and<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.   |                            |             |                 | <i>Shire Policy on the website</i>  |
| 07/12/2022   | 4.3 Financial Policy Review:         | The Audit & Risk Committee recommends to Council the following:<br>That Council:<br>1. Adopts the policy Long-term Financial Planning (Attachment 10); and<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the policy, prior to publication.            | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.:OCM273/12/22<br><i>Shire Policy on the website</i> |
| 07/12/2022   | 4.4 Council Policy - Risk Management | The Audit & Risk Committee recommends to Council the following:<br>That Council:<br>1. Adopts the reformatted policy Risk Management ( <b>Attachment 2</b> ).<br>2. Authorises the Chief Executive Officer to make any necessary minor typographical changes to the above policies, prior to publication. | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.:274/12/22<br><i>Shire Policy on the website</i>    |
| 07/12/2022   | 5.1 Meeting Dates For 2023           | The Audit & Risk Committee recommends to Council the following:<br>That the commencement time of the Audit and Risk Committee Meetings in 2023 be changed from 2.00pm to 12.30pm.   | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.:OCM275/12/22                                       |

**ARC STATUS REPORT**  
**Audit & Risk Committee**

*Supporting Officer*  
*Manager Corporate & Community Services*



| Meeting Date | Purpose                             | Resolution  | Target date for completion | Actioned by | Completion Date | Meeting Commentary / Comments made  |
|--------------|-------------------------------------|---|----------------------------|-------------|-----------------|-------------------------------------|
| 07/12/2022   | 5.2 Resignation Of Community Member | The Audit & Risk Committee recommends to Council the following:<br>That Council authorise the CEO to advertise expressions of interest for the Audit & Risk Committee on Facebook immediately, and in the Toodyay Herald February 2023 edition. | ASAP                       | MCCS        | 21/12/2022      | Council Resolution No.:OCM276/12/22 |



## SP1 Asset Management Policy

### Introduction

The objective of this Policy is to establish a strategic framework to guide management of public infrastructure in the Shire's custody and its connection to long term financial planning. The Shire acknowledges that assets support its core business of delivering services to the community. This policy is aimed at ensuring that the Shire has effective and efficient options for delivering asset related services while managing exposure to risk and loss.

### Application

The purpose of this policy is to ensure that systems and processes are in place to adhere to all legislative, regulatory and policy imperatives in the development of Asset Management Plans.

### Policy Intent

To ensure that all Asset Management planning is based on a structured and consistent methodology. This Policy also assists the Shire in compliance with the provisions of the Integrated Planning & Reporting Framework.

### Scope

Asset Management at the Shire of Toodyay involves a combination of management, financial, economic, and technical practices applied to physical assets. This policy applies to all physical assets owned or controlled by the Shire, and asset-related service provision (Community Services) delivered by the Shire's Land and Buildings, Infrastructure, Plant and Equipment, and Information and Communication Technology.

### Policy Principles

- Accountability for Assets – providing infrastructure and services to the Shire of Toodyay that support the quality of life and amenity of the Community;
- Ensuring that service delivery needs are the primary driver for Asset Management Practices;
- Establishing and providing defined levels of service for each asset class and monitoring performance;
- Recording asset data – providing reliable dimensional and condition data;
- Managing the impact of growth through demand management and investment in assets;
- Taking a lifecycle approach to developing cost-effective management strategies for the long-term that meet the defined level of service;

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- Identifying, assessing and appropriately controlling risks;
- A sustainable funding model - a long-term financial plan which identifies required, affordable expenditure and how it will be financed; and
- Continuous improvement of Asset Management practices.

### Informing Documents

Asset Management Plans shall be compiled using the following informing documents:

- Community Strategic Plan;
- Corporate Business Plan;
- Workforce Plan;
- Annual Budget; and
- Long Term Financial Plan

### Review

Asset Management Plans will be reviewed annually as part of the annual budget planning processes. Amendments will be made to capture any material changes in service levels and/or resources available to provide those services as a result of budget decisions.

Asset Management Plans have a life of 4 years and will be due for complete revision at that time. This will ensure that Asset Management Plans represent the current service level, asset values, projected operations, maintenance, capital renewal and replacement, capital upgrade/new and asset disposal expenditures and projected expenditure values incorporated into the Long-Term Financial Plan.

### Reference Information

|                            |   |
|----------------------------|---|
| <b>Related Legislation</b> | <i>Local Government Act 1995 (WA)</i>                           |
|                            | <i>Local Government (Financial Management) Regulations 1996</i> |

#### Document Control Information

|                                |  |
|--------------------------------|--|
| <b>Document Category</b>       | Finance                                |
| <b>Document Title</b>          | Asset Management Policy                |
| <b>Document ID</b>             | SP1 FIN20                              |
| <b>Author (position title)</b> | Manager Corporate & Community Services |
| <b>Approved By</b>             | Chief Executive officer                |
| <b>Date of Approval (OCM)</b>  | 27 October 2020                        |
| <b>Date of Last Review</b>     | 19 November 2013<br>27 October 2020    |
| <b>Date of Next Review</b>     | October 2022                           |

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## Asset Management

### Introduction

The Shire recognises its role in providing and maintaining infrastructure assets over their required lifespan, to meet the agreed needs of the community and the operational requirements to sustain their effective use. This policy is aimed at ensuring the Shire has effective and efficient options for delivering asset related services while managing exposure to risk and loss.

### Objective

The objective of this policy is to establish a strategic framework to guide management of public infrastructure in the Shire's custody and its connection to long term financial planning.

### Scope

This policy applies to the design, construction, acquisition, operation, maintenance, renewal and disposal of physical assets owned or controlled by the Shire. The primary physical assets of the Shire of Toodyay are roads, footpaths, buildings, plant, vehicles and recreational facilities, along with information and communications technology.

### Definitions

| Term                             | Definition   |
|----------------------------------|--|
| Act                              | <i>Local Government Act 1995.</i>  |
| Asset Management Plans           | Means the plans that represent the current service level; asset values; projected operations; maintenance; capital renewal and replacement; capital upgrade/new and asset disposal expenditures; and projected expenditure values, incorporated into the Long-Term Financial Plan. |
| CEO                              | Chief Executive Officer  |
| Shire                            | The Shire of Toodyay   |
| Total cost of ownership approach | Means the costs that include asset design, construction, operation, maintenance, renewal and disposal.   |
| Public Infrastructure            | Refers to infrastructure facilities, systems, and structures that are developed, owned, and operated by the Shire of Toodyay.  |

### Policy Statement

The Shire will utilise asset management principles, practices and reporting in the whole life-cycle management of assets owned and controlled by the Shire.

The Shire will endeavour to deliver services that meet the present needs of the community, without compromising the needs of future generations.

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## Policy Principles

The Shire acknowledges that assets support its core business of delivering services to the community through principles of:

- Identifying, assessing, and appropriately controlling risks;
- Forecasting and managing impacts on demand, including demographic changes and advancements in technology;
- Recording asset data by providing reliable dimensional and condition data;
- Ensuring a total cost of ownership approach, as practicable, in the acquisition and management of assets;
- Monitoring performance and ensuring that service delivery needs are the primary driver for asset management practices; and
- Enhancing transparency and accountability in the whole life-cycle management of the Shire's assets through the development, approval and implementation of asset management plans.

## Review

Asset Management Plans will be reviewed annually as part of the Shire's budgetary planning processes to ensure appropriate resources are allocated to asset management practices and meeting service levels.

Asset Management Plans have a life of 4 years and will be due for complete revision at that time. This will ensure that Asset Management Plans represent the; current and future service levels; asset values; projected operations; maintenance; capital renewal, upgrade and replacement; disposal and; projected expenditure values incorporated into the Long-Term Financial Plan.

## Reference Information

- [Integrated Planning and Reporting Framework and Guidelines](#) – from the Department of Local Government, Sport and Cultural Industries;
- [Disposal of Property](#) Policy;
- [Long-Term Financial Management](#) Policy;
- [Financial Governance](#) Policy.

## Legislation

- *Local Government Act 1995.*
- *Local Government (Administration) Regulations 1996.*
- *Local Government (Financial Management) Regulations 1996.*

## Associated documents

Corporate Business Plan

Long-term Financial Plan

Asset Management Plan(s)

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**Version control information**

| Version No. | Date Issued | Review position | Developed by | Approved by |
|-------------|-------------|-----------------|--------------|-------------|
| V1          | 19/11/2013  | Adopted         | MCCS/CEO     | Council     |
| V2          | 27/10/2020  | Reviewed        | MCCS/CEO     | Council     |
| V3          | 01/03/2023  | Reformatted     | MCCS/CEO     |             |

| <b>Document control information</b>                        |  |
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| <b>Document Owner (position title)</b>                     | Manager Corporate & Community Services |
| <b>Author (position title)</b>                             | Manager Corporate & Community Services |
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| <b>Access restrictions</b>                                 | Nil                                    |
| <b>Date Published</b>                                      | t.b.a.                                 |
| <b>Date of last review</b>                                 | 1 March 2023                           |
| <b>Date of next review</b>                                 | 1 March 2026                           |
| <b>Archived antecedent documents and previous versions</b> | 19 November 2013<br>27 October 2020    |

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## F17 Borrowing Management Policy

### Introduction

This policy is intended to define the conditions under which the Shire of Toodyay will consider the use of borrowings to fund its activities.

A local government may borrow to perform the functions and exercise the powers conferred on it under the *Local Government Act 1995*.

This Policy should be read in conjunction with other financial management policies which contain the local government's overarching financial objectives.

### Application

This policy applies to all long term and short term borrowings.

### Policy Intent

The Shire will exercise its borrowing power in a financial responsible and prudent way so as to promote equity amongst current and future ratepayers.

### 1. Definitions

**Intergenerational Equity** means the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life.

**General Funds** has the meaning as set out in Section 6.21(4) of the *Local Government Act 1995* plus adding general interest revenue.

**Community Business Activity** means a Community Business Activity (CBA) is one which exhibits the following characteristics:

- (a) There is an exchange of services or goods for consideration in a direct reciprocal relationship with the customer;
- (b) There is potential for competition from external parties;
- (c) The activity has an imbedded community/economic development benefit in addition to a business focus;
- (d) The activity is not regulatory in nature but may be established in accordance with legislative obligation;

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- (e) The activity is capable of being outsourced in part or in full; and
- (f) The activity may be subject to the requirements of the National Competition Policy.

**Commercial Activities** means in the context of a local government function is one which exhibits the following characteristics:

- (a) There is an exchange of services or goods for consideration in a direct reciprocal relationship with the customer;
- (b) There is an expectation of profit;
- (c) There is, or potential for, competition from external parties;
- (d) The activity does not emanate from a regulatory power; and
- (e) The function may be subject to the requirements of the National Competition Policy.

## 2. Overview

The following is a general description of the Shire's Policy objectives with respect to borrowing management:

- (a) Prudently manage the Council's borrowing to ensure sustainable funding;
- (b) Minimise borrowing costs;
- (c) Manage short-term cash flows in an efficient and prudent manner;
- (d) Maintain market confidence in the local government's credit worthiness and financial stability;
- (e) Plan future cash flow needs to assist with borrowing decisions; and
- (f) Maintain sufficient liquidity to meet planned and un-planned cash flow needs.

## 3. Matching Revenue Sources to Service Debt

To achieve prudent use of the Shire's borrowing powers, debt repayments must be:

- (a) Matched by investments of assets that produce or have the potential to produce income that can service the debt; or
- (b) Matched by binding agreements entered into with external parties to service the debts (e.g.: self-supporting loans for community groups); or
- (c) Supported by identified specified revenue sources (such as rates or fees and charges or identified reductions in future operating expenditure) sufficient to match the repayment schedule.

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#### 4. Purpose of Borrowing

Borrowing is acceptable to fund:

- (a) Short-term peak working capital requirements (overdraft or short-term fixed amounts);
- (b) Investment in Major Land Transactions (Post Business Plan adoption);
- (c) Investments in Major Trading Undertakings (Post Business Plan adoption);
- (d) Investment in a Community Business Activity;
- (e) Capital expenditure that provides a new intergenerational service or renews an existing service; or
- (f) Transitional/bridging funding for projects or acquisitions.

Borrowing in exception to this Policy would only occur in either an emergency or when considered necessary and financially prudent on a case-by-case basis. In such cases, the Council would consider the:

- (a) Special circumstances;
- (b) Nature of the borrowing;
- (c) Its repayment terms; and
- (d) Source of funding.

The Shire will not use loans to fund acquisition, replacement or renewal of assets that is expected to occur on an annual or similar basis at approximately the same level each year i.e. recurrent capital works such as road resurfacing, plant replacement, information technology, office equipment acquisitions. This type of expenditure shall be funded through operating streams such as rates, fees and charges, and operating grants.

#### 5. Term of Debt

The maximum debt repayment period will be determined by taking into account:

- (a) The expected useful lives of assets financed by the debt; and
- (b) Considerations relating to intergenerational equity.

Debt repayment levels (both interest and principal) will be determined by:

- (a) The need to maintain prudent and sustainable debt levels;
- (b) Comparison with the borrowing levels of Western Australian Local Governments with similar economic profiles;
- (c) Prevailing interest rates and possible future movements;
- (d) The need to re-negotiate borrowings at future periods;
- (e) The cash flow forecasts of any supporting asset used as a source of funds to service the debt; and

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- (f) The transitional or bridging nature of the borrowing.

The Council will consider its forecast borrowing requirements as part of its:

- (a) Strategic Community Plan;
- (b) Long-Term Financial Plan;
- (c) Asset Management Plan; and
- (d) The adoption of the Annual Budget.

## 6. Borrowing Parameters

Prior to undertaking any borrowing, the Shire shall assess its capacity to pay to ensure that the community is not burdened with unnecessary risk. The Shire will report on its capacity to pay on an annual basis and publish its results in the annual report.

When assessing the borrowing ratios, consideration will be given to Community goals outlined in the Strategic Community Plan, economic earnings potential of the asset being acquired and all alternative options for undertaking the project without borrowing. When assessing the borrowing ratios, consideration will be given to the economic earnings potential of the asset being acquired or constructed.

## 7. Restriction on Borrowing

The policy will ensure that all borrowing transactions are conducted in accordance with relevant statutory requirements as contained in the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards, whilst minimising the cost of the debt.

Borrowings shall be undertaken in Australia and be in Australian dollars so as to ensure the Shire is not exposed to foreign currency risks.

Local government loan application guidelines published by the Western Australian Treasury Corporation (WATC) from time to time will also limit the amount of borrowings that can be undertaken.

In accordance with section 6.21 of the *Local Government Act 1995*, the only security that will be offered in return for the borrowings, shall be the general funds of the Shire.

## 8. Interest Rate Risk

To promote interest rate predictability and a linkage with nominated revenue sources, the Shire's preferred borrowing instrument is a fixed interest rate debenture. Within any total loan portfolio, the maximum amount of loans with a variable floating interest rate is not to exceed 15%.

## 9. Institution Selection

In selecting the lender, the Shire will undertake a transparent process which tests the current credit market and displays good governance principals.

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**10. Self-Supporting Loans**

Borrowing in relation to a proposed self-supporting loan is to only occur after the following:

- (a) A formal application from an incorporated body with evidence of a minuted request from the controlling Board/Committee; and
- (b) Sufficient financial information to determine the external community group's capacity to repay the borrowing operational cash flows; and
- (c) For requests over \$500,000, a formal Business Plan evidencing appropriate financial planning; and
- (d) Security for the total of the loan in the form of personal guarantees or real property.

**11. Leases**

Leasing as a funding option forms part of Council's overall borrowing strategy.

Council will undertake a lease versus buy analysis for assets:

- (a) Which diminish in value quickly (for example: motor vehicles, IT equipment);
- (b) Where assets will be disposed of in a short timeframe; and
- (c) Where the lease option transfers responsibilities to the asset owner for disposal.

**Reference Information**

**Related Legislation** *Local Government Act 1995 (WA)*  
*Local Government (Financial Management) Regulations 1996*  
*Local government loan application guidelines published by the*  
*Western Australian Treasury Corporation*

**Version Control Information**

| Version No. | Issue Date | Nature of amendment | Developed By                           | Approved By |
|-------------|------------|---------------------|--|-------------|
| V03         | 27/10/2020 | Review              | Manager Corporate & Community Services | Council     |

**Document Control Information**

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| <b>Document Theme</b>                                      | Finance   |
| <b>Document Category</b>                                   | Governance  |
| <b>Document Title</b>                                      | Borrowing Management  |
| <b>Document ID</b>   | F.17  |
| <b>Document Owner (position title)</b>                     | Chief Executive Officer   |
| <b>Author (position title)</b>                             | Manager Corporate & Community Services  |
| <b>Date of approval</b>                                    | 27 October 2020   |
| <b>Approving authority</b>                                 | Council (Resolution No. 291/10/20)  |
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| <b>Date Published</b>                                      | 28 October 2020   |
| <b>Date of last review</b>                                 | Adopted 22 July 2014; Reviewed at OCM 22 January 2019;<br>Reviewed at OCM 27 October 2020 |
| <b>Date of next review</b>                                 | 28 October 2022   |
| <b>Archived antecedent documents and previous versions</b> | Not applicable  |

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## Borrowing Management Policy

### Introduction

A borrowings policy provides direction to management in relation to the decision-making framework surrounding a decision to use borrowings to finance activities. The policy will ensure that all borrowing transactions are conducted in accordance with relevant statutory requirements as contained in the *Local Government Act 1995*; the *Local Government (Financial Management) Regulations 1996*; and the Australian Accounting Standards.

### Objective

The objectives of this policy are to ensure all borrowing management activities:

- (a) Are managed to ensure sustainable funding;
- (b) Minimise borrowing costs and the cost of debt management;
- (c) Manage short-term cash flows in an efficient and prudent manner;
- (d) Consider intergenerational issues as part of determining the most appropriate way to fund activities
- (e) Plan future cash flow needs to assist with borrowing decisions; and
- (f) Maintain sufficient liquidity to meet planned, or unplanned cash flow requirements.

### Scope

This policy is intended to provide clear direction of the Shire's debt management strategies in relation to long-term and short-term borrowing activities.

### Definitions

| Term                     | Definition   |
|--------------------------|--|
| Act                      | <i>Local Government Act 1995.</i>  |
| CEO                      | Chief Executive Officer  |
| Council                  | The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008.</i> |
| General Funds            | Has the meaning as set out in Section 6.21(4) of the <i>Local Government Act 1995.</i>   |
| Intergenerational Equity | Means the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life.  |
| Major Land Transactions  | Means a land transaction other than an exempt land transaction if the total value of —   |

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| Term                       | Definition   |
|----------------------------|--|
|                            | (a) the consideration under the transaction; and<br>(b) anything done by the local government for achieving the purpose of the transaction,<br>is more, or is worth more, than the amount prescribed for the purposes of this definition.  |
| Major Trading Undertakings | Means a trading undertaking that —<br>(a) in the last completed financial year, involved; or<br>(b) in the current financial year or the financial year after the current financial year, is likely to involve,<br>expenditure by the local government of more than the amount prescribed for the purposes of this definition, except an exempt trading undertaking. |
| Regulations                | <i>Local Government (Financial Management) Regulations 1996.</i>   |
| Self-supporting loan       | Means a loan taken out by the Shire on behalf of clubs or organisations who undertake to meet the capital, interest and loan guarantee payments.   |
| Shire                      | The Shire of Toodyay.  |

### Policy Statement

The Shire will exercise its borrowing power in a fiscally responsible manner, to balance affordability with equitable distribution of costs between current and future generations of ratepayers.

#### 1. Matching Revenue Sources to Service Debt

Debt repayments must be:

- (a) Matched by investments of assets that produce, or have the potential to produce income that can service the debt; or
- (b) Matched by binding agreements entered into with external parties to service the debts (e.g.: self-supporting loans for community groups); or
- (c) Supported by identified specified revenue sources such as rates; fees and charges; or identified reductions in future operating expenditure sufficient to match the repayment schedule.

#### 2. Acceptable Borrowing

Borrowings will be considered to fund:

- (a) Short-term peak working capital requirements (e.g.: an overdraft or short-term fixed amounts);
- (b) Investment in Major Land Transactions (subject to Business Plan adoption);

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- (c) Investments in Major Trading Undertakings (subject to Business Plan adoption);
- (d) Capital expenditure that provides a new intergenerational service, or renews an existing service; or
- (e) Transitional/bridging funding for projects or acquisitions.

The Shire will not use loans to fund the acquisition, replacement or renewal of assets that is expected to occur on an annual or similar basis at approximately the same level each year i.e. recurrent capital works such as road resurfacing, plant replacement, information technology, office equipment acquisitions.

This type of expenditure shall be funded through operating streams such as rates, fees and charges, and operating grants.

### **3. Exceptions to the Policy**

Borrowing in exception to this Policy would only occur in an emergency, or when considered necessary, on a case-by-case basis. In such cases, Council would consider the:

- (a) Special circumstances;
- (b) Nature of the borrowing;
- (c) Its repayment terms; and
- (d) The source of funding.

### **4. Debt Management**

#### **4.1 Debt Repayment Period**

The maximum debt repayment period will be determined by taking into account:

- (a) The expected useful lives of assets financed by the debt; and
- (b) Considerations relating to intergenerational equity.

#### **4.2 Debt Repayment levels**

Debt repayment levels (both interest and principal) will be determined by:

- (a) The need to maintain prudent and sustainable debt levels;
- (b) Comparison with the borrowing levels of Western Australian Local Governments with similar economic profiles;
- (c) Prevailing interest rates and possible future movements;
- (d) The need to re-negotiate borrowings at future periods;
- (e) The cash flow forecasts of any supporting asset used as a source of funds to service the debt; and
- (f) The transitional or bridging nature of the borrowing.

### **5. Borrowing Requirements**

Council will consider its forecast borrowing requirements as part of its:

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- (a) Strategic Community Plan;
- (b) Long-Term Financial Plan;
- (c) Asset Management Plan; and
- (d) The adoption of the Annual Budget.

## 6. Borrowing Parameters

The Shire shall assess its capacity to pay to ensure that the community is not burdened with unnecessary risk, prior to undertaking any borrowing.

The Shire will report on its capacity to pay on an annual basis and publish its results in the annual report.

When assessing the borrowing ratios, consideration will be given to community goals outlined in the Strategic Community Plan; economic earnings potential of the asset being acquired or constructed; and all alternative options for undertaking the project without borrowing.

## 7. Restriction on Borrowing

Borrowings shall be undertaken in Australia and be in Australian dollars so as to ensure the Shire is not exposed to foreign currency risks.

In accordance with section 6.21 of the *Local Government Act 1995*, the only security that will be offered in return for the borrowings, shall be the general funds of the Shire.

Local government loan application guidelines published by the Western Australian Treasury Corporation (WATC) may limit the amount of borrowings that can be undertaken.

## 8. Interest Rate Risk

The Shire's preferred borrowing instrument is a fixed interest rate debenture that promotes interest rate predictability and a linkage with nominated revenue sources.

## 9. Institution Selection

In selecting the lender, the Shire will undertake a transparent process which tests the current credit market and displays good governance principles.

## 10. Self-Supporting Loans

Borrowing may only occur after the following:

- (a) A formal application from an incorporated body with evidence of a minuted request from the controlling Board/Committee; and
- (b) Sufficient financial information to determine the external community group's capacity to repay the borrowing operational cash flows; and
- (c) For requests over \$500,000, a formal Business Plan evidencing appropriate financial planning; and
- (d) Security for the total of the loan in the form of personal guarantees or real property.

## 11. Leases

The Shire will undertake a lease versus buy analysis for assets:

- (a) Which diminish in value quickly (for example: motor vehicles, IT equipment);
- (b) Where assets will be disposed of in a short timeframe; and
- (c) Where the lease option transfers responsibilities to the asset owner for disposal.

### Reference Information

- Corporate Credit Cards ([FIN11](#));
- Disposal of Property ([FIN12](#));
- Financial Governance ([FIN16](#));
- Long-Term Financial Planning ([FIN18](#));
- Authorised Signatories ([FIN2](#));
- Asset Management Policy ([FIN23](#));
- Western Australian Treasury Corporation

### Legislation

- Local Government Act 1995 (WA)
- Local Government (Financial Management) Regulations 1996.
- Local Government (Functions and General) Regulations 1996.

### Associated documents

Internal documents.

### Version control information

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## F5 Debt Collection Policy

### Introduction

This policy is intended to provide guidelines for the timely collection of money owed to the Shire of Toodyay.

### Application

This policy applies to all Shire debtors.

### Policy Intent

Council will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995*, in order to reduce the overall debt burden on ratepayers. It will be guided by the principles of:

- Providing the Shire with a more effective method over the collection of outstanding debtors;
- Ensuring that debt collection procedures are carried out in a fair and equitable manner;
- Making the processes used to recover outstanding debt clear, simple to administer and cost effective;
- Transparency by making clear the obligations of its ratepayers and sundry debtors to the processes used by Council in ensuring that they meet their financial obligations;
- Equity by having regard to providing the same treatment for ratepayers and sundry debtors with similar circumstances;
- Flexibility by responding where necessary to changes in the local economy;
- Ensuring the Shire of Toodyay is compliant with all regulatory obligations;
- Promoting effective governance and definition of roles and responsibilities;
- Upholding recognition from the public and industry for the Shire's collection practices that withstand probity.

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## 1. Sundry Debtors

Council provides trade debtors and miscellaneous debtors 30 days from month of invoice to settle any outstanding accounts.

The Chief Executive Officer may allow persons experiencing financial difficulties to make suitable arrangements for payment of sundry debtor charges.

Where no alternative arrangements have been made, the following actions are to occur:

- (a) After 30 days has expired, contact is to be made by telephone to the sundry debtor seeking a commitment to pay the outstanding debt and a memo to this affect entered on the Debtor's record.
- (b) If the debt is still outstanding after a further week, then a letter is to be sent requesting payment of the outstanding balance within seven days of receipt of the letter.
- (c) Where the debt is still not paid, then a final notice letter demanding payment within seven days is to be sent stating that failure to pay will result in the matter being placed in the hands of the Shire's debt collection agency.
- (d) Debtors remaining unpaid after the expiry date for the final notice letter and not subject to an approved arrangement or an alternative course of recovery action will be the subject of the preparation and issue of a summons or writ, through Council's debt collection agency, to effect recovery. The Debtor will also cease to have a credit rating with Council and will not be allowed to incur any further debt with Council.
- (e) Where a summons has been issued and remains unsatisfied, action will be taken to pursue that summons by whatever means possible, through Council's solicitors or debt collection agency as the case may be to secure satisfaction of the debt.
- (f) Following the issue of a summons and addition of legal costs, a reasonable offer to the Chief Executive Officer to discharge a debtor account by payment arrangement will not be refused.

Where payment is not received within thirty (30) days from the date of the initial invoice, interest will be applied on money that remains outstanding. Interest is calculated on the number of days from the due date of payment until the day the payment is received by the Shire of Toodyay. Interest (percentage) charged on sundry debtors is the percentage as adopted at the annual budget meeting in accordance with section 6.13(1) of the *Local Government Act 1995*. The rate as set under section 6.13(1) of the *Local Government Act 1995* is not to exceed the maximum rate of interest as prescribed within regulation 19A of the *Local Government (Financial Management) Regulations 1996*.

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## 2. Rates Debtors

### 2.1 Issue of Notices

Rate Notices will be issued as soon as is practicable after raising rates, as per Section 6.41 of the *Local Government Act 1995* (being not less than 28 days after issue of notice) and will advise the ratepayer of the due date (being 35 days after issue of notice).

### 2.2 Final Notice

Should rates remain outstanding 14 days after the due date and the ratepayer has made no payment or insufficient payment to cover the first instalment, a Final Notice will be issued. This Notice will advise of the total amount outstanding including any penalty interest payable and that legal action may be taken without further notice with all legal costs incurred being added to the ratepayer's account.

### 2.3 Collection Steps

- (a) Rates Debtors remaining unpaid after the expiry date for the Final Notice and not subject to an approved arrangement or an alternative course of recovery action will be the subject of the preparation and issue of a summons or writ, through Council's collection agency, to effect recovery.
- (b) Following the issue of a summons and addition of legal costs, a reasonable offer to the Chief Executive Officer to discharge a rates debtor account by alternative payment arrangement will not be refused.

### 2.4 Instalments

A person wishing to participate in the instalment payment method must make at least the first payment by the due date and should not have any outstanding rates and charges on their account. The instalment payment plan is subject to an administration charge and instalment surcharge as set by Council for that year.

Should a person default on payment of instalments, legal proceedings may be instituted to recover any outstanding amount.

### 2.5 Alternative Payment Arrangements

Should a ratepayer be experiencing difficulty in paying their rates or find the instalment method not suitable, application can be made to Council in writing specifying clearly the amount that can be paid and any reasons that would assist their application. This matter will then be referred to the Chief Executive Officer for determination. Council's Rates Payment Arrangement Plan Fee (as per the *Schedule of Fees & Charges*) is applicable on all alternative payment arrangements.

### 2.6 Back Rates

Council may, under Section 6.39 of the *Local Government Act 1995*, amend the rate record for the five years preceding the current financial year. Should the amount of back rates total less than \$10.00 in respect of one rating year, this charge will not be imposed. Service charges will be included in back rating.

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## 2.7 Unpaid Rates

Rates remaining unpaid after the expiry date for the Final Notice and not subject to an approved arrangement or an alternative course of recovery action will be the subject of the preparation and issue of a summons or writ to effect recovery. Council will be consulted if this action is proposed for the collection of amounts owed by known pensioners.

Where a summons has been issued and remains unsatisfied, action will be taken to pursue that summons by whatever means, through Council's solicitors or collection agency as the case may be to secure satisfaction of the debt.

Following the issue of a summons and addition of legal costs, a reasonable offer to the Chief Executive Officer to discharge a rate account by alternative payment arrangement will not be refused:

- (a) Where the owner is resident on the property in a domestic situation, alternative payment arrangements may be available after approval by the Chief Executive Officer (see alternative payment arrangements).
- (b) Where the owner is a non-resident or a company i.e.: the property is an investment property, the maximum period over which repayment will be permitted will be three months.

Legal proceeding will continue until payment of rates imposed is secured. This includes the issue of a Warrant of Execution against goods and land if necessary:

Warrants against land will be used to collect outstanding amounts in respect of all properties without a requirement that these be referred to Council.

In cases where the owner of a leased or rented property on which Municipal Rates are outstanding cannot be located or refuses to settle rates owed, notices may be served on the lessee or tenant under the provisions of Section 6.60 of the *Local Government Act 1995*, requiring the lessee or tenant to pay to the Council the rent due under the lease/tenancy agreement as it becomes due until the amount in arrears has been paid.

## 2.8 Where Rates or Service Charges Remain Unpaid

Where rates remain outstanding for a period in excess of one year and all attempts to recover the debt have failed then a caveat will be lodged to preclude dealings in respect of the land to protect Council's interest.

Where previous actions to collect outstanding rates and service charges have not been successful and the rates and/or service charges remain unpaid for at least three years, Council will in accordance with S6.64 of the *Local Government Act 1995* take possession of the land and hold the land as against a person having an estate or interest in the land and:

- (a) From time to time lease the land; or
- (b) Sell the land; or
- (c) Cause the land to be transferred to the Crown; or
- (d) Cause the land to be transferred to itself.

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**Reference Information****Related Documents**

|                            |  |
|----------------------------|--|
| <b>Related Legislation</b> | <i>Local Government Act 1995 (WA)</i><br><i>Local Government (Financial Management) Regulations 1996</i> |
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**Associated Forms and Attachments****Document Control Information**

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## Debt Collection

### Introduction

The Shire of Toodyay derives a large share of its revenue from property rates and charges and general fees and charges in order to meet the service provisions of the organisation. To enable the Shire to meet its service obligations, it must ensure that monies owing are collected in a timely, effective and efficient manner. It must also ensure that where revenue is not received in a timely manner, that appropriate measures are undertaken to recover outstanding amounts in accordance with the *Local Government Act 1995* (the Act).

### Objective

The objective of this policy is to:

- Provide clear, accountable and transparent processes for the collection of any and all outstanding debts;
- Ensure that debt collection procedures are carried out in a fair and equitable manner;
- Make the process used to recover outstanding debts clear, simple to administer and cost effective; and
- Reduce the likelihood of debts for outstanding rates and service charges becoming unrecoverable, by closely monitoring and reviewing aged accounts.

### Scope

This policy applies to the collection of all monies owed to the Shire, including rates and service charges; fines; prosecutions and infringements, and other general debts.

### Definitions

| Term                                  | Definition   |
|---------------------------------------|--|
| Act                                   | <i>Local Government Act 1995.</i>  |
| CEO                                   | Chief Executive Officer  |
| Council                               | The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008.</i>                   |
| Fines, Prosecutions and Infringements | Any sums of money owed to the Shire as the result of breaches of statutory requirements imposed by the Shire or a court of law and includes any costs awarded by the courts.   |
| Payment Agreement                     | An arrangement whereby the debtor pays amounts over a period, agreed to by the CEO, to pay the total amount outstanding. A payment agreement would normally require payments to be structured to clear the debt within a period of |

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| Term                              | Definition  |
|-----------------------------------|---|
|                                   | 12 months.  |
| Rates and Service Charges debtors | Means individuals or organisations that owe Shire rates and/or service charges.   |
| Rates Debt                        | The amount due and payable to the Shire for rates and service charges levied by the Shire pursuant to the provisions of the <i>Local Government Act 1995 and Local Government (Financial Management) Regulations 1996</i> . |
| Regulations                       | <i>Local Government (Financial Management) Regulations 1996</i> .   |
| Shire                             | The Shire of Toodyay.   |
| Sundry Debtors                    | Means individuals or organisations who receive goods or services from the Shire in credit or does not make the payment immediately and is liable to pay the Shire in the future.  |

### Policy Statement

Council will exercise its debt recovery powers, as outlined in Part 6 of the *Local Government Act 1995* (the Act), in order to reduce the overall debt burden on ratepayers. It will be guided by the principles of equity, consistency and transparency, ensuring the following;

- efficient and effective methods are in place for the collection of outstanding debtors to optimise cashflow and minimise bad debts;
- individual circumstances are considered, and flexibility offered for those experiencing genuine hardship;
- all reasonable action is undertaken to recover revenue before the debt is written off; and
- ensuring the Shire of Toodyay is compliant with all regulatory obligations.

#### 1. Guidelines - Sundry Debtors

- 1.1 Invoices are payable within 30 days of the issue date of the invoice.
- 1.2 Accounts unpaid after the due date will be issued with a Reminder Notice requesting payment within 14 days.
- 1.3 Where payment is not received within 14 days from the date of the reminder notice, and no alternative arrangements have been made, the debtor will be contacted via telephone requesting payment within 7 days.
- 1.4 A Final Demand Notice shall be issued for debts outstanding greater than 60 days requesting full payment within 7 days.
- 1.5 Accounts overdue at 90 days may be referred to Council's Debt Collection Agency for immediate action. Costs incurred for recovery may be on charged to the debtor.

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- 1.6 Debtors with accounts outstanding for greater than 90 days will not be allowed to incur further debt with Council until the outstanding debt is cleared.

The CEO may allow persons experiencing financial difficulties to make suitable arrangements for payment of sundry debtor charges.

## **2. Guidelines - Fines, Prosecutions and Infringements**

- 2.1 Fines, prosecutions and infringements are issued by authorised officers of the Shire of Toodyay and require payment within 28 days.
- 2.2 Where payment is not received within 28 days from the date of the infringement, a Final Demand Notice will be issued, with an applicable fee. The Final Demand Notice gives the customer a further 28 days to pay the infringement. Part payment is not permitted.
- 2.3 Should a debtor fail to pay an infringement within 28 days, the Shire shall lodge a notice with the Fines Enforcement Registry (FER). This carries further costs and may affect licences held in the debtor's name. The Shire will have no further involvement in the recovery of fines lodged with FER.
- 2.4 A debtor may seek a payment arrangement with the Fines Enforcement Registry.

## **3. Guidelines - Rates Debtors**

- 3.1 Rates and other charges are due and payable within 35 days of the issue of a notice.
- 3.2 Amounts that remain outstanding after the due date will be followed up within 30 days with a final notice requiring the ratepayer to pay their balance in full within fourteen days. This notice will advise of the total amount outstanding including any penalty interest payable and that legal action may be taken without further notice.
- 3.3 Rates remaining unpaid after the expiry date for the Final Notice and not subject to an approved arrangement or an alternative course of recovery action will be the subject of the preparation and issue of a summons or writ, through Council's collection agency, to effect recovery.
- 3.4 Following the issue of a summons and addition of legal costs, a reasonable offer to the CEO to discharge a rates debtor account by alternative payment arrangement will not be refused.

### **Instalments**

- 3.5 A person using the instalment payment method must make at least the first payment by the due date and will not have outstanding rates and charges from prior years on their account. The instalment payment plan is subject to an administration charge and instalment charge as set by Council for that year. Should a person default on payment of instalments, legal proceedings may be instituted to recover any outstanding amount.

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### **Alternative Payment Arrangements**

- 3.6 Should a ratepayer be experiencing difficulty in paying their rates or find the instalment method not suitable, application can be made in writing clearly specifying the amount that can be paid and any reasons that would assist their application. This matter will then be referred to the CEO for determination.

### **Back Rates**

- 3.7 Council may, under Section 6.39 of the Act, amend the rate record for the five years preceding the current financial year. Should the amount of back rates total less than \$10.00 in respect of one rating year, this charge will not be imposed. Service charges will be included in back rating.

### **Unpaid Rates**

- 3.8 The Chief Executive Officer is authorised to recover unpaid rates and charges by engaging the services of a debt recovery service provider. The pre-legal stage of the debt recovery process involves letters of demand, issued on behalf of the Shire by its appointed service provider, along with telephone calls and/or emails.
- 3.9 If all pre-legal action is unsuccessful, in accordance with Section 6.56 of the *Local Government Act 1995*, the Chief Executive Officer is authorised to recover rates and service charges in a court of competent jurisdiction.
- 3.10 If a Property Seizure and Sale Order (PSSO) on goods is unsuccessful, the next step is to proceed with a PSSO against land.
- 3.11 If a property is leased, the Shire may recover outstanding rates and charges by collecting rent payments from the lessee under the provisions of Section 6.60 of the *Local Government Act 1995*. Notices must be given to the lessee and lessor.
- 3.12 Under the provisions of Section 6.64(3) of the *Local Government Act 1995*, the Chief Executive Officer is authorised to lodge caveats on land where rates and service charges are in arrears, and it is considered appropriate that the interest of the Council should be protected.
- 3.13 The Chief Executive Officer is authorised to withdraw caveats lodged on land where the owner has met his/her obligation in full in relation to the rates and charges outstanding
- 3.14 Council will be consulted if debt collection action is proposed for the collection of amounts owed by pensioners.

### **Where Rates or Service Charges outstanding for three years or more**

- 3.15 If all reasonable attempts outlined above result in no successful recovery and the rates and charges remain unpaid for three years or more, the Chief Executive Officer is authorised to take possession of the land to lease or sell the land; or transfer the land to the Crown or itself, in accordance with Section 6.64(1) of the *Local Government Act 1995*.
- 3.16 A report is to be presented to Council detailing the amount of rates and charges outstanding, the attempts to recover the debt and the recommended action.

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- 3.17 The Chief Executive Officer is authorised to engage a debt recovery service provider to assist in administering the process and the Council approved action.

### Reference Information

- [Register of Delegations](#) –
  - CS1 Payments from Municipal Fund or Trust Fund;
  - CS3 Amend Rate Record;
  - CS4 Approval of Payment arrangement for Payment of Rates and Service Charges;
  - CS5 Issue of Writ, Summons or Other Process;
  - CS6 Power to Defer, Grant Discounts, Waive or Write-off Debts;
- [Financial Hardship](#)
- What Debt Collectors Can and Cannot do  
(refer to link: <https://www.accc.gov.au/consumers/dealing-with-debt-collectors/what-debt-collectors-can-cannot-do> )
- Possession of Land for Recovery of Rates and Service Charges  
[Local Government Operational Guidelines - Number 22 – March 2012](#)  
([dlgsc.wa.gov.au](http://dlgsc.wa.gov.au))

### Legislation

- *Local Government Act 1995 (WA)*
- *Local Government (Financial Management) Regulations 1996*

### Associated documents

Rates Payment Arrangement Application

Pensioner Application

Infringement Withdrawal Request

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## F.08 Uniforms Policy

### STATEMENT OF INTENT

This Policy provides guidelines in respect to the maximum uniform allowance given to employees not provided uniforms as part of their role.

### POLICY STATEMENT

Uniforms purchased from an approved local government uniform supplier will be covered up to a maximum of \$600.00 per annum, upon the production of adequate receipt documentation. The employee may claim up to 49% of the \$600 cost of their uniform.

Any additional expense over \$600.00 per annum will be covered by the employee.

Uniforms are to be purchased on a wear and tear basis, being replaced on an as needs basis, with any dispute on the necessity of purchase being resolved at the discretion of the Chief Executive Officer.

Any employee who does not utilise their annual uniform allowance reimbursement is not entitled to receive a cash refund for any shortfall at the end of the financial year.

The \$600.00 available per annum relates to each individual financial year and is not to be carried or held over until the following year.

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ML:06/06/2018  
Draft V0

Reference Information

Related Documents Code of Conduct

Related Legislation

Associated Forms and Attachments

Version Control Information

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## Corporate Uniform and Personal Protective Equipment

### Introduction

Corporate uniforms create a professional image for the Shire of Toodyay and encourage and promote unity within the organisation. This policy provides guidelines in respect to the corporate /work wear uniform allowance offered to Workers.

### Objective

To ensure equity, consistency and suitability in the provision of corporate and work wear uniforms across the Shire of Toodyay (the Shire) to establish a professional appearance in a diverse work environment.

### Scope

This policy applies to all fulltime and part time Shire Workers. This policy does not apply to Bushfire Workers who access their uniform requirements through the Department of Fire and Emergency Services (DFES).

### Definitions

| Term                   | Definition   |
|------------------------|--|
| Act                    | <i>Work Health and Safety Act 2020</i>   |
| Approved logo          | The logo(s) contained in the Shire's Style Guide.  |
| Corporate Uniform      | An approved range of 'indoor' or 'office' clothing which may or may not incorporate the Shire's logo (and approved logos where relevant).  |
| EBA                    | Enterprise Bargaining Agreement known as the <i>Shire of Toodyay Operations Staff Agreement 2022</i>   |
| Indoor workers         | Workers for whom the majority of their working hours are based indoors and the majority of whose work does not require PPE.  |
| Mixed location workers | Workers for whom their working hours are equally based indoors and outdoors or who are generally based indoors but are regularly required to undertake work that requires some work wear and/or PPE and as such, require a combination of corporate uniform, work wear uniform and/or PPE. |
| Outdoor workers        | Workers that perform the majority of their working hours outdoors and undertake work that requires the use of work wear and PPE.   |

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Draft V2 – REVISED Corporate Uniform and Personal Protective Equipment Policy

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| Term              | Definition   |
|-------------------|--|
| PPE               | Personal protective equipment means anything used or worn by a person to minimise risk to the person's health and safety.  |
| WHS               | Work Health and Safety   |
| WHS Legislation   | <i>Work Health and Safety Act 2020</i><br><i>Work (Health and Safety) General Regulations 2022</i>   |
| Work wear Uniform | An approved range of durable clothes that are fit for purpose for manual or physical work that may incorporate the Shire's logo (and approved logos where relevant). |
| Workers           | Employees, contractors, and volunteers of the Shire as per the Work Health and Safety legislation (WHS) and regulations.   |

### Policy Statement

Workers must at all times wear clothing that is appropriate and safe for the activities they are undertaking and comply with all relevant WHS legislation, policies and procedures.

Uniforms are not compulsory, however are encouraged to meet the objectives of this policy.

#### 1. Corporate / Work wear Uniform Contribution

Contributions will not be carried over from one financial year to the next, nor will they be transferrable to other Workers.

Approved uniform suppliers will be determined by the Chief Executive Officer. Workers who order corporate uniform items of a value in excess of the uniform contribution must pay the additional cost.

Contributions are described below:

##### 1.1 Indoor and Mixed-Location Workers

Workers are entitled to an annual (financial year) corporate uniform contribution of up to \$450 (including GST).

The corporate uniform contribution does not include footwear. Footwear is to be appropriate to the workplace and purchased at the worker's expense.

Where mixed location workers undertake work that has been assessed as requiring protective footwear, the Shire will provide the appropriate level of footwear at no cost to the worker.

##### 1.2 Outdoor Workers

Outdoor Workers are issued with a standard range of work wear items upon commencement with the Shire in accordance with the EBA.

##### 1.3 Temporary or Casual Workers

Where workers are required to wear a uniform, the uniform will be provided by the Shire, at no cost to the worker subject to applicable limits. Uniform selection

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must be in line with the approved corporate range, logo and colours. Executive Managers will determine the requirement dependent on the role undertaken.

## 2. Wearing of Corporate Uniform / Work wear Uniform

Whilst on duty, Workers are to present a smart and professional image at all times. Uniforms identified by the Shire logo are only to be worn on working/rostered days for the purpose of attending work must be maintained in a neat and clean condition.

### 2.1 Diversity & Inclusion

Workers ordering and wearing the corporate uniform may choose uniform items to suit their individual preferences.

### 2.2 Exceptions

There may be circumstances that prevent Workers from wearing a corporate uniform. Allowable exceptions include, but are not limited to:

- Pregnancy;
- Illness or accident;
- Non-availability of size required;
- Dramatic weight loss or gain;
- Religious restrictions or requirements.

There are no allowable exceptions for wearing/using PPE where the risk assessment outcome identifies its requirement.

## 3. Personal Protective Equipment (PPE)

The Shire is committed to providing Workers with the appropriate PPE and training to protect Workers in the workplace.

All PPE purchased and provided by the Shire will comply with relevant Australian standards.

PPE items must be suitable for the task, meet the relevant standard and be inspected regularly to ensure safety requirements are met.

For tasks that are assessed as requiring PPE as a control, all workers will be provided with the appropriate PPE at cost to the Shire in accordance with WHS Requirements.

### Reference Information

- Code of Conduct for Employees;
- Worker Safety Handbook.

### Legislation

*Work Health and Safety Act 2020 (Division 2 – Primary Duty of Care)*

*Work (Health and Safety) General Regulations 2022*

- 36. Hierarchy of control measures;
- Division 2 – control of risk;
- Division 3 – Duties of person conducting business or undertaking;

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- Division 5 — Personal protective equipment.

*Note: The above legislation came into effect on 31 March 2022.*

### Associated documents

Workers are encouraged to access the related internal documents which are available from the document management system and/or external resources which are available as follows:

These include:

- Code of Conduct for Workers;
- Work Health & Safety Statement;
- WHS Heat and Sun Protection;
- WHS Safety Management Plan

### Version control information

| Version No. | Date Issued | Review position | Developed by       | Approved by |
|-------------|-------------|-----------------|--------------------|-------------|
| V1          | 21/03/2023  | Revised Draft   | Executive Services | Council     |
|             |             |                 |                    |             |

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## Compliance Audit Return 2022

| Commercial Enterprises by Local Governments |                                  |   |          |          |              |
|---|----------------------------------|---|----------|----------|--------------|
| No  | Reference                        | Question  | Response | Comments | Respondent   |
| 1   | s3.59(2)(a) F&G Regs 7,9,10      | Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022?   | N/A      |          | Maria Rebane |
| 2   | s3.59(2)(b) F&G Regs 7,8A, 8, 10 | Has the local government prepared a business plan for each major land transaction that was not exempt in 2022?  | N/A      |          | Maria Rebane |
| 3   | s3.59(2)(c) F&G Regs 7,8A, 8,10  | Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022?   | N/A      |          | Maria Rebane |
| 4   | s3.59(4)                         | Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? | N/A      |          | Maria Rebane |
| 5   | s3.59(5)                         | During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?   | N/A      |          | Maria Rebane |
| Delegation of Power/Duty                    |                                  |   |          |          |              |
| No  | Reference                        | Question  | Response | Comments | Respondent   |
| 1   | s5.16                            | Were all delegations to committees resolved by absolute majority?   | N/A      |          | Maria Rebane |
| 2   | s5.16                            | Were all delegations to committees in writing?  | N/A      |          | Maria Rebane |
| 3   | s5.17                            | Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?  | N/A      |          | Maria Rebane |
| 4   | s5.18                            | Were all delegations to committees recorded in a register of delegations?   | N/A      |          | Maria Rebane |
| 5   | s5.18                            | Has council reviewed delegations to its committees in the 2021/2022 financial year?   | N/A      |          | Maria Rebane |
| 6   | s5.42(1) & s5.43 Admin Reg 18G   | Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ?   | Yes      |          | Maria Rebane |
| 7   | s5.42(1)                         | Were all delegations to the CEO resolved by an absolute majority?   | Yes      |          | Maria Rebane |
| 8   | s5.42(2)                         | Were all delegations to the CEO in writing?   | Yes      |          | Maria Rebane |

| Delegation of Power/Duty |                           |   |          |          |              |
|--------------------------|---------------------------|---|----------|----------|--------------|
| No                       | Reference                 | Question  | Response | Comments | Respondent   |
| 9                        | s5.44(2)                  | Were all delegations by the CEO to any employee in writing?   | Yes      |          | Maria Rebane |
| 10                       | s5.16(3)(b) & s5.45(1)(b) | Were all decisions by the council to amend or revoke a delegation made by absolute majority?  | Yes      |          | Maria Rebane |
| 11                       | s5.46(1)                  | Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?  | Yes      |          | Maria Rebane |
| 12                       | s5.46(2)                  | Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year?  | Yes      |          | Maria Rebane |
| 13                       | s5.46(3) Admin Reg 19     | Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? | Yes      |          | Maria Rebane |

| Disclosure of Interest |                                   |   |          |          |              |
|------------------------|-----------------------------------|---|----------|----------|--------------|
| No                     | Reference                         | Question  | Response | Comments | Respondent   |
| 1                      | s5.67                             | Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? | Yes      |          | Maria Rebane |
| 2                      | s5.68(2) & s5.69(5) Admin Reg 21A | Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?                 | N/A      |          | Maria Rebane |
| 3                      | s5.73                             | Were disclosures under section sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made?   | Yes      |          | Maria Rebane |
| 4                      | s5.75 Admin Reg 22, Form 2        | Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?  | Yes      |          | Maria Rebane |
| 5                      | s5.76 Admin Reg 23, Form 3        | Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022?   | Yes      |          | Maria Rebane |
| 6                      | s5.77                             | On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the   | Yes      |          | Maria Rebane |

| Disclosure of Interest |                                    |  |          |          |              |
|------------------------|------------------------------------|--|----------|----------|--------------|
| No                     | Reference                          | Question   | Response | Comments | Respondent   |
|                        |                                    | return?  |          |          |              |
| 7                      | s5.88(1) & (2)(a)                  | Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ?   | Yes      |          | Maria Rebane |
| 8                      | s5.88(1) & (2)(b) Admin Reg 28     | Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? | Yes      |          | Maria Rebane |
| 9                      | s5.88(3)                           | When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person?  | Yes      |          | Maria Rebane |
| 10                     | s5.88(4)                           | Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?                      | Yes      |          | Maria Rebane |
| 11                     | s5.89A(1), (2) & (3) Admin Reg 28A | Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A?                         | Yes      |          | Maria Rebane |
| 12                     | s5.89A(5) & (5A)                   | Did the CEO publish an up-to-date version of the gift register on the local government's website?  | Yes      |          | Maria Rebane |
| 13                     | s5.89A(6)                          | When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?  | Yes      |          | Maria Rebane |
| 14                     | s5.89A(7)                          | Have copies of all records removed from the register under section 5.89A(6) <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?   | Yes      |          | Maria Rebane |
| 15                     | s5.70(2) & (3)                     | Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?                                   | Yes      |          | Maria Rebane |





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

| Disclosure of Interest |                       |  |          |  |              |
|------------------------|-----------------------|--|----------|--|--------------|
| No                     | Reference             | Question   | Response | Comments   | Respondent   |
| 16                     | s5.71A & s5.71B(5)    | Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? | N/A      |  | Maria Rebane |
| 17                     | s5.71B(6) & s5.71B(7) | Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered?  | N/A      |  | Maria Rebane |
| 18                     | s5.104(1)             | Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)  | Yes      | This was adopted by Council at Ordinary Council Meeting held on 27 April 2021 (Council Resolution No. 87/04/21)  | Maria Rebane |
| 19                     | s5.104(3) & (4)       | Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995?  | Yes      |  | Maria Rebane |
| 20                     | s5.104(7)             | Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?  | No       | This was an administrative oversight.<br><br>The Code of Conduct was signed in July 2021 by the CEO; however it was not put onto the Shire's website until 3 February 2023.<br><br>DLGSC was informed of this infraction on two occasions in early February. | Maria Rebane |
| 21                     | s5.51A(1) & (3)       | Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government in accordance with section 5.51A(1) of the Local Government Act 1995?   | Yes      |  | Maria Rebane |



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| Disposal of Property |           |   |          |          |              |
|----------------------|-----------|---|----------|----------|--------------|
| No                   | Reference | Question  | Response | Comments | Respondent   |
| 1                    | s3.58(3)  | Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?                    | Yes      |          | Maria Rebane |
| 2                    | s3.58(4)  | Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property? | Yes      |          | Maria Rebane |

| Elections |                         |   |          |          |              |
|-----------|-------------------------|---|----------|----------|--------------|
| No        | Reference               | Question  | Response | Comments | Respondent   |
| 1         | Elect Regs 30G(1) & (2) | Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997? | Yes      |          | Maria Rebane |
| 2         | Elect Regs 30G(3) & (4) | Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?  | Yes      |          | Maria Rebane |
| 3         | Elect Regs 30G(5) & (6) | Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?  | Yes      |          | Maria Rebane |

| Finance |           |  |          |                                      |              |
|---------|-----------|--|----------|--------------------------------------|--------------|
| No      | Reference | Question   | Response | Comments                             | Respondent   |
| 1       | s7.1A     | Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? | Yes      |                                      | Maria Rebane |
| 2       | s7.1B     | Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act</i>  | N/A      | The Audit Committee has no delegated | Maria Rebane |



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| Finance |                       |   |          |  |                 |
|---------|-----------------------|---|----------|--|-----------------|
| No      | Reference             | Question  | Response | Comments   | Respondent      |
|         |                       | 1995, did it do so by absolute majority?  |          | powers   |                 |
| 3       | s7.9(1)               | Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?  | No       | An extension was sought from DLGSC until 31 March 2023. Complications with the 2021 Financial Audit have resulted in delays to the 2022 audit. | Tabitha Bateman |
| 4       | s7.12A(3)             | Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?  | N/A      | 21/22 AFR to be audited after finalisation of 20/21 Audit  | Tabitha Bateman |
| 5       | s7.12A(4)(a) & (4)(b) | Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? | N/A      | 21/22 AFR to be audited after finalisation of 20/21 Audit  | Tabitha Bateman |
| 6       | s7.12A(5)             | Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i> , did the CEO publish a copy of the report on the local government's official website?  | N/A      | 21/22 AFR to be audited after finalisation of 20/21 Audit  | Tabitha Bateman |
| 7       | Audit Reg 10(1)       | Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?   | N/A      | 21/22 AFR to be audited after finalisation of 20/21 Audit  | Tabitha Bateman |

| Integrated Planning and Reporting |               |   |          |   |                 |
|-----------------------------------|---------------|---|----------|---|-----------------|
| No                                | Reference     | Question  | Response | Comments  | Respondent      |
| 1                                 | Admin Reg 19C | Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes      | At the Ordinary Council Meeting held on 22 June 2022, Council resolved as follows:<br><br>1. Approves the process and timeline for a major review of the Shire of Toodyay | Tabitha Bateman |



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| Integrated Planning and Reporting |                                   |  |          |   |                 |
|-----------------------------------|-----------------------------------|--|----------|---|-----------------|
| No                                | Reference                         | Question   | Response | Comments  | Respondent      |
|                                   |                                   |  |          | Strategic Community Plan as outlined in this report;<br><br>2. Notes that the process is planned to be completed by June 2023;<br><br>3. Requests the CEO to include an allocation in the 2022/23 Draft Budget to undertake a Markyt@ Community Scorecard to inform the review of the Strategic Community Plan. |                 |
| 2                                 | Admin Reg 19DA(1) & (4)           | Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section? | Yes      | Council last adopted the Corporate Business Plan 2022 as amended at an Ordinary Council Meeting on 26 March 2019 (Council Resolution No. 80/03/19).   | Tabitha Bateman |
| 3                                 | Admin Reg 19DA(2) & (3)           | Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?   | Yes      |   | Tabitha Bateman |
| Local Government Employees        |                                   |  |          |   |                 |
| No                                | Reference                         | Question   | Response | Comments  | Respondent      |
| 1                                 | s5.36(4) & s5.37(3) Admin Reg 18A | Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?  | N/A      | No CEO or senior position vacancies were advertised during the year.  | Tabitha Bateman |
| 2                                 | Admin Reg 18E                     | Was all information provided in applications for the position of CEO true and accurate?  | N/A      |   | Tabitha Bateman |
| 3                                 | Admin Reg 18F                     | Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under  | N/A      |   | Tabitha Bateman |

| Local Government Employees |                                  |   |          |   |                 |
|----------------------------|----------------------------------|---|----------|---|-----------------|
| No                         | Reference                        | Question  | Response | Comments  | Respondent      |
|                            |                                  | section 5.36(4) of the <i>Local Government Act 1995</i> ?   |          |   |                 |
| 4                          | s5.37(2)                         | Did the CEO inform council of each proposal to employ or dismiss senior employee?   | N/A      |   | Tabitha Bateman |
| 5                          | s5.37(2)                         | Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?  | N/A      |   | Tabitha Bateman |
| Official Conduct           |                                  |   |          |   |                 |
| No                         | Reference                        | Question  | Response | Comments  | Respondent      |
| 1                          | s5.120                           | Has the local government designated an employee to be its complaints officer?   | Yes      | The MCCS has been delegated the role of Complaints Officer by the CEO   | Maria Rebane    |
| 2                          | s5.121(1) & (2)                  | Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the <i>Local Government Act 1995</i> ?   | Yes      |   | Maria Rebane    |
| 3                          | S5.121(2)                        | Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?   | Yes      |   | Maria Rebane    |
| 4                          | s5.121(3)                        | Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?   | Yes      |   | Maria Rebane    |
| Optional Questions         |                                  |   |          |   |                 |
| No                         | Reference                        | Question  | Response | Comments  | Respondent      |
| 1                          | Financial Management Reg 5(2)(c) | Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three years prior to 31 December 2022?<br><br>If yes, please provide the date of council's resolution to accept the report. | No       | The review of the Shire's financial management systems and procedures was scheduled to occur in 2021/22. In September 2022, an update was provided to the Audit and Risk Committee acknowledging non-compliance in this area as a | Tabitha Bateman |



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

| Optional Questions |              |  |          |  |                 |
|--------------------|--------------|--|----------|--|-----------------|
| No                 | Reference    | Question   | Response | Comments   | Respondent      |
|                    |              |  |          | <p>result of staff vacancies and the ongoing Datascape transition. Furthermore, the Shire's auditors indicated that until the system issues were rectified, and the transition was complete, engaging a consultant to undertake the reviews could be time-consuming and costly, and therefore not recommended until further progress was made with Datascape.</p> <p>It can be noted that the reviews are expected to occur in the final quarter of the 2022/23 year, and an allocation of \$40,000 has been included in the budget.</p> |                 |
| 2                  | Audit Reg 17 | <p>Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?</p> <p>If yes, please provide date of council's resolution to accept the report.</p> | No       | <p>The review of the Shire's financial management systems and procedures was scheduled to occur in 2021/22. In September 2022, an update was provided to the Audit and Risk Committee acknowledging non-compliance in this area as a result of staff vacancies and the ongoing Datascape transition. Furthermore, the Shire's auditors indicated that until the system issues were rectified, and</p>  | Tabitha Bateman |



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

| Optional Questions |                           |  |          |   |                 |
|--------------------|---------------------------|--|----------|---|-----------------|
| No                 | Reference                 | Question   | Response | Comments  | Respondent      |
|                    |                           |  |          | <p>the transition was complete, engaging a consultant to undertake the reviews could be time-consuming and costly, and therefore not recommended until further progress was made with Datascape.</p> <p>It can be noted that the reviews are expected to occur in the final quarter of the 2022/23 year, and an allocation of \$40,000 has been included in the budget.</p> |                 |
| 3                  | s5.87C                    | Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act? | Yes      |   | Maria Rebane    |
| 4                  | s5.90A(2) & (5)           | Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?   | Yes      |   | Maria Rebane    |
| 5                  | s5.96A(1), (2), (3) & (4) | Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ?  | Yes      |   | Maria Rebane    |
| 6                  | s5.128(1)                 | Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?  | Yes      |   | Maria Rebane    |
| 7                  | s5.127                    | Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?  | Yes      |   | Maria Rebane    |
| 8                  | s6.4(3)                   | By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June   | No       | An extension was sought until 31 March 2023   | Tabitha Bateman |



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

| Optional Questions |           |  |          |          |                 |
|--------------------|-----------|--|----------|----------|-----------------|
| No                 | Reference | Question   | Response | Comments | Respondent      |
|                    |           | 2022?  |          |          |                 |
| 9                  | s.6.2(3)  | When adopting the annual budget, did the local government take into account all its expenditure, revenue and income? | Yes      |          | Tabitha Bateman |

| Tenders for Providing Goods and Services |  |   |          |   |              |
|--|--|---|----------|---|--------------|
| No                                       | Reference  | Question  | Response | Comments  | Respondent   |
| 1  | F&G Reg 11A(1) & (3)                             | Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? | Yes      |   | Jan Augustin |
| 2  | s3.57 F&G Reg 11                                 | Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations?   | Yes      |   | Jan Augustin |
| 3  | F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4) | When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via State-wide public notice in accordance with Regulation 14(3) and (4)?   | Yes      |   | Sue Schafers |
| 4  | F&G Reg 12                                       | Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?   | N/A      |   | Jan Augustin |
| 5  | F&G Reg 14(5)                                    | If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?  | Yes      |   | Jan Augustin |
| 6  | F&G Regs 15 & 16                                 | Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?   | Yes      |   | Sue Schafers |
| 7  | F&G Reg 17                                       | Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and  | No       | The Shire's tender register on the official website has | Sue Schafers |





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

| Tenders for Providing Goods and Services |                                 |   |          |   |                |
|--|---------------------------------|---|----------|---|----------------|
| No                                       | Reference                       | Question  | Response | Comments  | Respondent     |
|  |                                 | General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?   |          | not been updated for period 1 Jan 2022 to 31 Dec 2022, due to staff turnover and administrative oversight. This has now been rectified. |                |
| 8  | F&G Reg 18(1)                   | Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?   | No       | N/A   | Jan Augustin   |
| 9  | F&G Reg 18(4)                   | Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?  | Yes      |   | Jan Augustin   |
| 10                                       | F&G Reg 19                      | Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?  | Yes      |   | Narelle Rodger |
| 11                                       | F&G Regs 21 & 22                | Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22?   | N/A      |   | Jan Augustin   |
| 12                                       | F&G Reg 23(1) & (2)             | Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?                   | N/A      |   | Jan Augustin   |
| 13                                       | F&G Reg 23(3) & (4)             | Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? | N/A      |   | Jan Augustin   |
| 14                                       | F&G Reg 24                      | Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24?  | N/A      |   | Jan Augustin   |
| 15                                       | F&G Regs 24AD(2) & (4) and 24AE | Did the local government invite applicants for a panel of pre-qualified suppliers via State-wide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE?                    | N/A      |   | Jan Augustin   |



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

| <b>Tenders for Providing Goods and Services</b> |                    |   |                 |                 |                   |
|---|--------------------|---|-----------------|-----------------|-------------------|
| <b>No</b>                                       | <b>Reference</b>   | <b>Question</b>   | <b>Response</b> | <b>Comments</b> | <b>Respondent</b> |
| 16  | F&G Reg 24AD(6)    | If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?   | N/A             |                 | Jan Augustin      |
| 17  | F&G Reg 24AF       | Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? | N/A             |                 | Jan Augustin      |
| 18  | F&G Reg 24AG       | Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG?  | N/A             |                 | Jan Augustin      |
| 19  | F&G Reg 24AH(1)    | Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?  | N/A             |                 | Jan Augustin      |
| 20  | F&G Reg 24AH(3)    | Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?   | N/A             |                 | Jan Augustin      |
| 21  | F&G Reg 24AI       | Did the CEO send each applicant written notice advising them of the outcome of their application?   | N/A             |                 | Narelle Rodger    |
| 22  | F&G Regs 24E & 24F | Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?  | Yes             |                 | Jan Augustin      |

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

Signed by  
**Cr Rosemary Madacsi**  
**Shire President**  
**Shire of Toodyay**

Signed by  
**Ms Suzie Haslehurst**  
**Chief Executive Officer**  
**Shire of Toodyay**