

ATTACHMENTS

Ordinary Council Meeting

Thursday, 25 September 2025

Table of Contents

10.2.1 Monthly Financial Statements - August 2025	
Attachment 1 August 2025 Monthly Financial Statements.	4
10.2.2 List of Payments - August 2025	
Attachment 1 Warrant Listing Report 31/8/25	27
10.2.3 Financial Management Review: Risk Assessment and Improvement Plan	
Attachment 2 Record Keeping Plan Approval.	38
10.2.4 Section 7.12A Report - Significant Matters Raised in Audit	
Attachment 2 Correspondence to the Minister.	41
10.4.1 Elector's General Meeting 4 September 2025	
Attachment 1 Elector's General Minutes.	54
10.4.2 Council and Committee Meeting Schedule 2026	
Attachment 1 Council and Committee meeting schedule.	71

SHIRE OF TOODYAY**MONTHLY FINANCIAL REPORT****(Containing the required statement of financial activity and statement of financial position)****For the period ended 31 August 2025*****LOCAL GOVERNMENT ACT 1995******LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*****TABLE OF CONTENTS**

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

SHIRE OF TOODYAY
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

Note	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	8,484,161	1,414,027	8,262,515	6,848,488	484.33%	▲
Grants, subsidies and contributions	1,908,635	318,106	466,037	147,931	46.50%	▲
Fees and charges	2,180,588	363,431	1,206,584	843,153	232.00%	▲
Interest revenue	235,310	39,218	17,168	(22,050)	(56.22%)	▼
Other revenue	360,608	60,101	83,467	23,366	38.88%	▲
	13,169,302	2,194,883	10,035,771	7,840,888	357.23%	
Expenditure from operating activities						
Employee costs	(5,183,623)	(863,937)	(846,691)	17,246	2.00%	
Materials and contracts	(5,343,457)	(890,576)	(921,893)	(31,317)	(3.52%)	
Utility charges	(517,358)	(86,226)	(47,996)	38,230	44.34%	▲
Depreciation	(4,075,772)	(679,295)	0	679,295	100.00%	▲
Finance costs	(209,339)	(34,890)	0	34,890	100.00%	▲
Insurance	(432,981)	(72,164)	(230,296)	(158,132)	(219.13%)	▼
Other expenditure	(385,424)	(64,237)	(72,900)	(8,663)	(13.49%)	
	(16,147,954)	(2,691,325)	(2,119,776)	571,549	21.24%	
Non cash amounts excluded from operating activities	4,075,772	0	(40,820)	(40,820)	0.00%	
Amount attributable to operating activities	1,097,120	(496,442)	7,875,175	8,371,617	1686.32%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,795,527	965,921	444,628	(521,293)	(53.97%)	▼
Proceeds from disposal of assets	2,925,000	708,000	130,000	(578,000)	(81.64%)	▼
	8,720,527	1,673,921	574,628	(1,099,293)	(65.67%)	
Outflows from investing activities						
Right of use assets recognised	(186,264)	0	0	0	0.00%	
Acquisition of property, plant and equipment	(5,995,736)	(499,645)	0	499,645	100.00%	▲
Acquisition of infrastructure	(5,738,598)	(478,217)	(624,764)	(146,548)	(30.64%)	▼
	(11,920,598)	(977,861)	(624,764)	353,097	36.11%	
Non-cash amounts excluded from investing activities	186,264	0	0	0	0.00%	
Amount attributable to investing activities	(3,013,807)	696,060	(50,136)	(746,196)	(107.20%)	
FINANCING ACTIVITIES						
Inflows from financing activities						
Proceeds from new borrowings	659,382	0	0	0	0.00%	
Transfer from reserves	2,582,864	0	0	0	0.00%	
	3,242,246	0	0	0	0.00%	
Outflows from financing activities						
Payments for principal portion of lease liabilities	(133,422)	0	0	0	0.00%	
Repayment of borrowings	(347,909)	0	0	0	0.00%	
Transfer to reserves	(3,104,000)	0	0	0	0.00%	
	(3,585,331)	0	0	0	0.00%	
Amount attributable to financing activities	(343,085)	0	0	0	0.00%	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
Amount attributable to operating activities	2,259,772	2,259,772	3,006,679	746,907	33.05%	▲
Amount attributable to investing activities	1,097,120	(496,442)	7,875,175	8,371,617	1686.32%	▲
Amount attributable to financing activities	(3,013,807)	696,060	(50,136)	(746,196)	(107.20%)	▼
Amount attributable to financing activities	(343,085)	0	0	0	0.00%	
Surplus or deficit after imposition of general rates	0	2,459,390	10,831,718	8,372,328	340.42%	▲

KEY INFORMATION

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

▲ Indicates a variance with a positive impact on the financial position.

▼ Indicates a variance with a negative impact on the financial position.

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

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

**SHIRE OF TOODYAY
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 31 AUGUST 2025**

	Actual 30 June 2025	Actual as at 31 August 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	5,716,796	3,920,961
Trade and other receivables	2,160,474	12,503,400
Inventories	117,342	137,478
Other assets	15,216	14,640
TOTAL CURRENT ASSETS	8,009,828	16,576,479
NON-CURRENT ASSETS		
Trade and other receivables	325,630	355,777
Other financial assets	62,378	62,378
Property, plant and equipment	41,018,748	41,248,090
Infrastructure	154,246,257	154,522,352
Right-of-use assets	435,322	435,322
TOTAL NON-CURRENT ASSETS	196,088,335	196,623,919
TOTAL ASSETS	204,098,163	213,200,398
CURRENT LIABILITIES		
Trade and other payables	1,932,070	2,718,935
Capital grant/contributions liabilities	123,970	123,970
Lease liabilities	152,727	152,727
Borrowings	287,014	287,014
Employee related provisions	555,910	510,657
TOTAL CURRENT LIABILITIES	3,051,691	3,793,303
NON-CURRENT LIABILITIES		
Lease liabilities	286,945	286,945
Borrowings	4,656,918	4,656,918
Employee related provisions	51,442	51,442
TOTAL NON-CURRENT LIABILITIES	4,995,305	4,995,305
TOTAL LIABILITIES	8,046,996	8,788,608
NET ASSETS	196,051,167	204,411,790
EQUITY		
Retained surplus	74,382,710	82,743,333
Reserve accounts	2,657,241	2,657,241
Revaluation surplus	119,011,216	119,011,216
TOTAL EQUITY	196,051,167	204,411,790

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

SHIRE OF TOODYAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

1 BASIS OF PREPARATION AND MATERIAL ACCOUNTING POLICIES

BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supplementary information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 09 September 2025

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICES

Material accounting policies utilised in the preparation of these statements are as described within the 2024-25 Annual Budget. Please refer to the adopted budget document for details of these policies.

Critical accounting estimates and judgements

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Impairment losses of non-financial assets
- Expected credit losses on financial assets
- Assets held for sale
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions
- Estimation uncertainties and judgements made in relation to lease accounting

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening	Actual as at	Actual as at
Note	1 July 2025	30 June 2025	31 August 2025
	\$	\$	\$
	5,449,027	5,716,796	3,920,961
	2,378,247	2,160,474	12,503,400
	89,362	117,342	137,478
	0	15,216	14,640
	7,916,636	8,009,828	16,576,479
	(2,850,000)	(1,932,070)	(2,718,935)
	0	(123,970)	(123,970)
	(133,422)	(152,727)	(152,727)
	(347,909)	(287,014)	(287,014)
	(90,792)	(555,910)	(510,657)
	(3,422,123)	(3,051,691)	(3,793,303)
	4,494,513	4,958,137	12,783,176
2(b)	(2,234,741)	(1,951,458)	(1,951,458)
	2,259,772	3,006,679	10,831,718

Adjustments to net current assets			
Less: Reserve accounts	(2,872,852)	(2,657,241)	(2,657,241)
Less: Current assets not expected to be received at end of year			
- Other liabilities	(140,650)	0	0
Add: Current liabilities not expected to be cleared at the end of the year			
- Current portion of lease liabilities	133,422	152,727	152,727
- Current portion of borrowings	347,909	287,014	287,014
- Current portion of employee benefit provisions held in reserve	297,430	266,042	266,042
Total adjustments to net current assets	2(a) (2,234,741)	(1,951,458)	(1,951,458)

Adjustments to operating activities			
Less: Movement in liabilities associated with restricted cash	0	0	(45,253)
Add: Depreciation	4,075,772	0	0
Non-cash movements in non-current assets and liabilities:			
- Pensioner deferred rates	0	0	4,433
Total non-cash amounts excluded from operating activities	4,075,772	0	(40,820)

Adjustments to investing activities			
Right of use assets received	186,264	0	0
Total non-cash amounts excluded from investing activities	186,264	0	0

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the local governments' operational cycle.

SHIRE OF TOODYAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2025

3 EXPLANATION OF MATERIAL VARIANCES

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

Comparison of actual transaction balances to year to date budget cannot be assessed until the current budget is loaded into Datascope. Year to date budget has been estimated for this monthly report.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	6,848,488	484.33%	▲
Grants, subsidies and contributions	147,931	46.50%	▲
Fees and charges	843,153	232.00%	▲
Other revenue	23,366	38.88%	▲
Expenditure from operating activities			
Depreciation	679,295	100.00%	▲
Finance costs	34,890	100.00%	▲
Insurance	(158,132)	(219.13%)	▼
Surplus or deficit at the start of the financial year	746,907	33.05%	▲

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION

TABLE OF CONTENTS

1	Basis of preparation	1
2	Explanation of variances	2
3	Key information	4
4	Key information - graphical	5

BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.26 M	\$2.26 M	\$3.01 M	\$0.75 M
Closing	\$0.00 M	\$2.46 M	\$10.83 M	\$8.37 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$3.92 M	% of total		\$2.72 M	% Outstanding		\$2.24 M	% Collected
Unrestricted Cash	\$1.26 M	32.2%	Trade Payables	\$0.75 M		Rates Receivable	\$10.26 M	(6.6%)
Restricted Cash	\$2.66 M	67.8%	0 to 30 Days		100.0%	Trade Receivable	\$2.24 M	% Outstanding
			Over 30 Days		0.0%	Over 30 Days		0.0%
			Over 90 Days		0.0%	Over 90 Days		0.0%
Refer to 3 - Cash and Financial Assets			Refer to 9 - Payables			Refer to 7 - Receivables		

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
\$1.10 M	(\$0.50 M)	\$7.88 M	\$8.37 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$8.26 M	% Variance	YTD Actual	\$0.47 M	% Variance	YTD Actual	\$1.21 M	% Variance
YTD Budget	\$1.41 M	484.3%	YTD Budget	\$0.32 M	46.5%	YTD Budget	\$0.36 M	232.0%

Refer to 13 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$3.01 M)	\$0.70 M	(\$0.05 M)	(\$0.75 M)

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.13 M	%	YTD Actual	\$0.62 M	% Spent	YTD Actual	\$0.44 M	% Received
Adopted Budget	\$2.93 M	(95.6%)	Adopted Budget	\$5.74 M	(89.1%)	Adopted Budget	\$5.80 M	(92.3%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.34 M)	\$0.00 M	\$0.00 M	\$0.00 M

Refer to Statement of Financial Activity

Borrowings		Reserves		Lease Liability	
Principal repayments	\$0.00 M	Reserves balance	\$2.66 M	Principal repayments	\$0.00 M
Interest expense	\$0.00 M	Net Movement	\$0.00 M	Interest expense	\$0.00 M
Principal due	\$4.66 M			Principal due	\$0.44 M

Refer to 10 - Borrowings

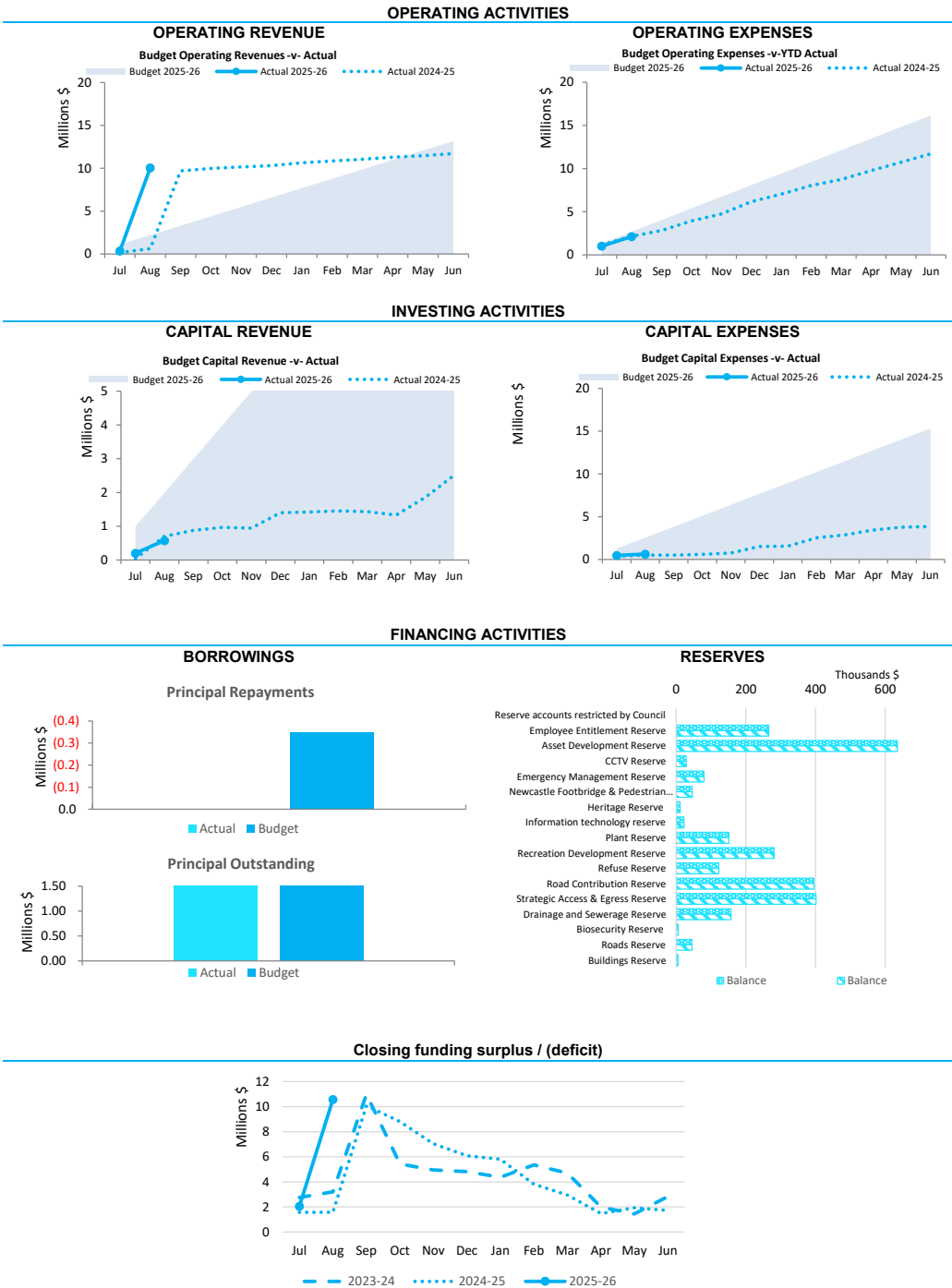
Refer to 4 - Cash Reserves

Refer to Note 11 - Lease Liabilities

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

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

2 KEY INFORMATION - GRAPHICAL



SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

3 CASH AND FINANCIAL ASSETS AT AMORTISED COST

Description	Classification	Unrestricted	Reserve Accounts	Total	Trust
		\$	\$	\$	\$
Cash on hand					
Bank Account - Toodyay Shire Council - 110482809	Cash and cash equivalents	(665,290)		(665,290)	
Terminal Control	Cash and cash equivalents	37,186		37,186	
Cash on hand	Cash and cash equivalents	3,150		3,150	
EFTPOS Clearing	Cash and cash equivalents	105,157		105,157	
BPay Receipts	Cash and cash equivalents	258,490		258,490	
BPOINT Receipts	Cash and cash equivalents	104,981		104,981	
Terminal Control Visitor Centre	Cash and cash equivalents	5,922		5,922	
EFTPOS Clearing Visitor Centre	Cash and cash equivalents	9,729		9,729	
Bank Account - Toodyay Shire Council - At Call Account	Cash and cash equivalents	534,170		534,170	
EFTPOS Clearing Planning & Develop Dept	Cash and cash equivalents	60,284		60,284	
Terminal Control Planning & Develop	Cash and cash equivalents	62		62	
Bank Account - Reserve Restricted Account	Cash and cash equivalents	(0)	2,657,241	2,657,241	
Bank Account Trust Fund	Cash and cash equivalents	98,443		98,443	
Bank Account - Municipal Term Deposits	Cash and cash equivalents	(17,057)		(17,057)	
MUNICIPAL Savings Account	Cash and cash equivalents	(534,170)		(534,170)	
Term Deposit Account - T100 BGC	Cash and cash equivalents	151,827		151,827	
Term Deposit Account - T214 Toodyay Stone	Cash and cash equivalents	53,043		53,043	
Term Deposit Account - T4 Opal Vale - Sam Mangion	Cash and cash equivalents	134,113		134,113	
Term Deposit Account - T114 Vernice P/L	Cash and cash equivalents	223,419		223,419	
Term Deposit Account - T458 Boral Resources	Cash and cash equivalents	484,378		484,378	
Term Deposit Account - T797 Ironbridge Property	Cash and cash equivalents	35,258		35,258	
Term Deposit Account - T805 Vernice Pty Ltd	Cash and cash equivalents	26,336		26,336	
Term Deposit Account - T809 Opal Vale Landfill Bond	Cash and cash equivalents	133,413		133,413	
Term Deposit Account - T811 TAQWA Holdings-Lanc	Cash and cash equivalents	10,118		10,118	
Term Deposit Account - T820 Avon Earthworks	Cash and cash equivalents	10,760		10,760	
Total		1,263,720	2,657,241	3,920,961	0
Comprising					
Cash and cash equivalents		1,263,720	2,657,241	3,920,961	0
		1,263,720	2,657,241	3,920,961	0

KEY INFORMATION

Bank reconciliations have not been completed to date of compilation. Therefore report cannot be relied about and balances will likely change.

Management is mitigating this risk by improving receipting processes, working with Datascope supplier to improve processes and reports and prioritising training for existing and new staff.

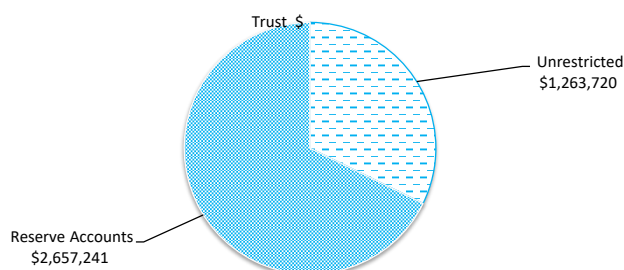
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid ir with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant changes in value.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are p in Note 8 - Other assets.



SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening	Transfers	Transfers	Closing	Opening	Transfers	Transfers	Closing
	Balance	In (+)	Out (-)	Balance	Balance	In (+)	Out (-)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Employee Entitlement Reserve	275,425	8,628		284,053	266,042			266,042
Asset Development Reserve	457,373	14,329		471,702	634,983			634,983
CCTV Reserve	29,820	934	(30,754)	0	28,804			28,804
Emergency Management Reserve	82,862	2,596		85,458	80,040			80,040
Newcastle Footbridge & Pedestrian Overpass Re	47,695	1,494		49,189	46,070			46,070
Heritage Reserve	12,278	385		12,663	11,860			11,860
Information technology reserve	23,486	736	(24,250)	(28)	22,686			22,686
Plant Reserve	407,159	799,755	(1,066,200)	140,714	151,465			151,465
Recreation Development Reserve	300,605	9,417		310,022	281,047			281,047
Refuse Reserve	126,882	3,975		130,857	122,560			122,560
Road Contribution Reserve	469,788	14,717		484,505	395,830			395,830
Strategic Access & Egress Reserve	369,780	21,584	(129,387)	261,977	401,766			401,766
Drainage and Sewerage Reserve	162,175	5,081		167,256	157,332			157,332
Biosecurity Reserve	6,073	190	(6,263)	0	6,036			6,036
Roads Reserve	96,451	3,022		99,473	45,720			45,720
Buildings Reserve	5,000	2,217,157	(1,326,010)	896,147	5,000			5,000
	2,872,852	3,104,000	(2,582,864)	3,393,988	2,657,241	0	0	2,657,241

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Land	2,186,944	182,245	0	(182,245)
Buildings	1,985,392	165,449	0	(165,449)
Furniture and equipment	160,000	13,333	0	(13,333)
Plant and equipment	1,663,400	138,617	0	(138,617)
Acquisition of property, plant and equipment	5,995,736	499,645	0	(499,645)
Infrastructure - roads	4,162,093	346,841	0	(346,841)
Infrastructure - drainage	30,000	2,500	0	(2,500)
Infrastructure - bridges	340,000	28,333	0	(28,333)
Infrastructure - other	1,206,505	100,542	624,764	524,222
Acquisition of infrastructure	5,738,598	478,217	624,764	146,548
Total of PPE and Infrastructure	11,734,334	977,861	624,764	(353,097)
Total capital acquisitions	11,734,334	977,861	624,764	(353,097)
Capital Acquisitions Funded By:				
Capital grants and contributions	5,795,527	965,921	444,628	(521,293)
Borrowings	659,382	0	0	0
Other (disposals & C/Fwd)	2,925,000	708,000	130,000	(578,000)
Reserve accounts				
CCTV Reserve	30,754	2,563	0	(2,563)
Information technology reserve	24,250	2,021	0	(2,021)
Plant Reserve	1,066,200	88,850	0	(88,850)
Strategic Access & Egress Reserve	129,387	10,782	0	(10,782)
Biosecurity Reserve	6,263	522	0	(522)
Buildings Reserve	1,326,010	110,501	0	(110,501)
Contribution - operations	(228,439)	(911,299)	50,136	961,435
Capital funding total	11,734,334	977,861	624,764	(353,097)

KEY INFORMATION

Initial recognition

An item of property, plant and equipment or infrastructure that qualifies for recognition as an asset is measured at its cost.

Upon initial recognition, cost is determined as the amount paid (or other consideration given) to acquire the assets, plus costs incidental to the acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition.

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Local Government (Financial Management) Regulation 17A(5)*. These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

Individual assets that are land, buildings and infrastructure acquired between scheduled revaluation dates of the asset class in accordance with the Shire's revaluation policy, are recognised at cost and disclosed as being at reportable value.

Measurement after recognition

Plant and equipment including furniture and equipment and right-of-use assets (other than vested improvements) are measured using the cost model as required under *Local Government (Financial Management) Regulation 17A(2)*. Assets held under the cost model are carried at cost less accumulated depreciation and any impairment losses being their reportable value.

Reportable Value

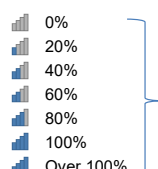
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED

Capital expenditure total
Level of completion indicators

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

		Adopted			Variance
Work Order	Work Order Description	Budget	YTD Budget	YTD Actual	(Under)/Over
		\$	\$	\$	\$
Land					0
WO.3041	Batty Pass Land Development	2,186,944	182,245		182,245
	Is this land held for resale development?				0
Buildings					0
WO.3250 ??	Key worker accommodation	600,000	50,000		50,000
	Beejording fire station replacement	885,392	73,783		73,783
	Buildings refurbishment - TBA	500,000	41,667		41,667
Furniture & Fittings					0
	Recording equipment - Chambers	50,000	4,167		4,167
	Replace main server - Admin	30,000	2,500		2,500
	Replace server - Doctors surgery	30,000	2,500		2,500
	Library fittings	50,000	4,167		4,167
Plant & Equipment					0
	Community amenities events trailer	20,000	1,667		1,667
	DFR - Emergency VBM trailers	58,400	27,091		27,091
	Hino FS2844 - Water tank truck	150,000	12,500		12,500
	Front end loader	400,000	33,333		33,333
	Zero turn mower (Trade in John Deere)	35,000	2,917		2,917
	Isuzu D-Max Extra Cab (T0024)	50,000	4,167		4,167
	Isuzu D-Max Extra Cab (1HPT112) - Reserves officer	50,000	4,167		4,167
	Isuzu D-Max Extra Cab (T0020) - Coordinator Assets & Infra	50,000	4,167		4,167
	Isuzu D-Max Extra Cab (T0022)	50,000	4,167		4,167
	Isuzu MU-X (TO)- CEO (2 changeovers)	110,000	9,167		9,167
	Isuzu MU-X (TO)- EMFCS (2 changeovers)	110,000	9,167		9,167
	Isuzu MU-X (TO)- EMCS (2 changeovers)	165,000	13,750		13,750
	Isuzu MU-X (TO)- EMPR (2 changeovers)	110,000	9,167		9,167
	Isuzu MU-X (TO)- EMAIS (2 changeovers)	110,000	9,167		9,167
	Minor Plant Purchases for Works	15,000	1,250		1,250
	Skidsteer - Positrak	180,000	15,000		15,000
Roads					0
	Regional Road Group - Bejoording Road	1,872,190	81,718		81,718
	Black Spot - State Funded - Toodyay Bindi Bindi (CFWD)	700,000	58,333		58,333
	Commodity Freight - Bejoording Road	484,903	40,409		40,409
	Western Secondary Freight N/Work - Bindoon Dewares Pool Rd	149,000	12,417		12,417
	Roads to Recovery - various projects (Gravel resheet)	956,000	79,667		79,667
Drainage					0
WO.3245	Toodyay street drainage	30,000	2,500		2,500
Bridges					0
	Urgent bridge repairs - various	250,000	20,833		20,833
	Slaughterhouse Bridge MRWA Design Bridge No - 4085	90,000	7,500		7,500
Other Infrastructure					0
WO.3250	CCTV improvements	150,000	12,500		12,500
WO.949	Emergency water facilities	251,607	4,093		4,093
	Cemetery - replace niche wall	30,000	2,500		2,500
	Newcastle Park - Accessible public toilet	210,000	17,500		17,500
	Dog exercise area - fencing	15,000	1,250		1,250
	Swimming pool - shade structures	15,000	1,250		1,250
WO.3245 ??	Access/Egress Projects - road upgrades various (CFWD)	281,058	23,422		23,422
	Bejoording BFB - Community Water Supply - Fire Tanks	158,840	13,237		13,237
	Standpipes upgrades/refurbishments	90,000	7,500		7,500
WO.3041	Visitors Centre - Security/duress alarm	5,000	417	624,764	(624,347)
		11,734,334	908,913	624,764	284,149

Work order detail unavailable at the time report was compiled.

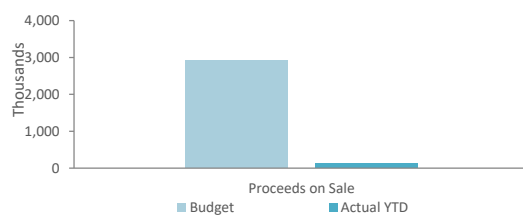
SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Buildings								
	Various	2,217,000	2,217,000	0	0	0	0	0	0
	Plant and equipment								
	Various	708,000	708,000	0	0	130,000	130,000	0	0
		2,925,000	2,925,000	0	0	130,000	130,000	0	0

Disposals have not been processed in the fixed asset register.

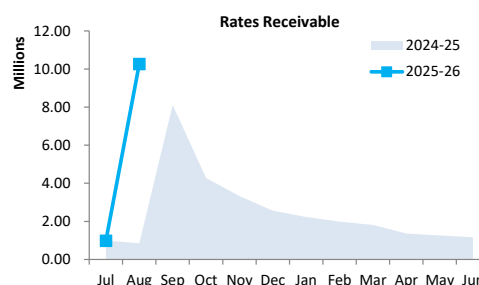


SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Aug 2025
	\$	\$
Opening arrears previous year	1,200,508	1,367,773
Levied this year	8,047,483	8,262,515
Less - collections to date	(7,880,218)	632,392
Gross rates collectable	1,367,773	10,262,680
Allowance for impairment of rates receivable	0	0
Net rates collectable	1,367,773	10,262,680
% Collected	85.2%	(6.6%)



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	619,115	0	0	0	619,115
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Trade receivables						619,115
GST receivable						588,041
Rates rebates receivable						541,083
Total receivables general outstanding						2,240,720

Amounts shown above include GST (where applicable)

KEY INFORMATION

Aged trial balance not available at the time of compilation. All receivables have been shown as current.

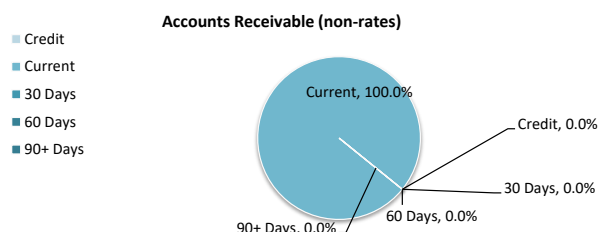
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 August 2025
	\$	\$	\$	\$
Other current assets				
Inventory				
Stores and materials	83,535	20,136		103,671
Visitor centre	33,807			33,807
Other assets				
Prepayments	1,048		(576)	472
Accrued income	14,168			14,168
Total other current assets	132,558	20,136	(576)	152,118
Amounts shown above include GST (where applicable)				

KEY INFORMATION**Inventory**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

9 PAYABLES

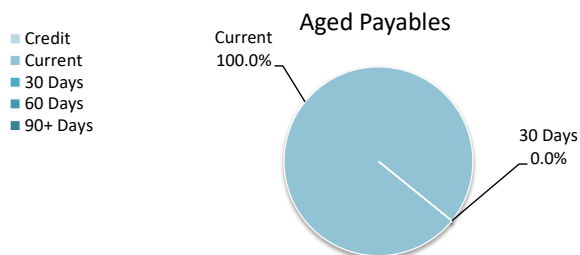
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	753,855	0	0	0	753,855
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						753,855
Accrued salaries and wages						124,718
ATO liabilities						65,955
Other payables						30,970
Accrued Expenses						65,515
Other payables						1,677,922
Total payables general outstanding						2,718,935

Amounts shown above include GST (where applicable)

KEY INFORMATION

Aged trial balance of payables was not available at the time of compilation. All outstanding payables have been shown as current.

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

		Principal Repayments				Principal Outstanding		Interest Repayments			
Information on borrowings Particulars	Loan No.	New Loans		Actual		Budget		Actual		Budget	
		1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot stage 2	71	392,805				(45,085)	392,805	347,720			(17,251)
Land - Rec precinct	72	507,054				(54,058)	507,054	452,996			(21,969)
Bejoording fire station	73	0		659,382		(52,140)	0	607,242			(31,785)
Recreation precinct	75B	3,757,059				(196,626)	3,757,059	3,560,433			(85,492)
		4,656,918	0	659,382	0	(347,909)	4,656,918	4,968,391	0	(156,497)	
Total		4,656,918	0	659,382	0	(347,909)	4,656,918	4,968,391	0	(156,497)	
Current borrowings		287,014					287,014				
Non-current borrowings		4,369,904					4,369,904				
		4,656,918					4,656,918				

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

New borrowings 2025-26

Particulars	Amount Borrowed Actual	Amount Borrowed Budget	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	\$	\$						Actual	Budget	
Bejoording fire station		659,382	WATC	Fixed	10	179,870	5.00		(659,382)	0
	0	659,382				179,870		0	(659,382)	0

KEY INFORMATION

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

FINANCING ACTIVITIES

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases		New Leases			Principal Repayments		Principal Outstanding		Interest Repayments	
Particulars	Leasor	1 July 2025	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Komatsu WA320-6 FE Loader Gear Select		49,198					49,198	49,198		(11,264)
Drum roller		22,798					22,798	22,798		
Solar library		1,699					1,699	1,699		
Hino truck		187,885					187,885	187,885		
Hino Prime mover	SG Fleet	178,092				(133,422)	178,092	44,670		(41,578)
Total		439,672	0	0	0	(133,422)	439,672	306,250	0	(52,842)
Current lease liabilities		152,727					152,727			
Non-current lease liabilities		286,945					286,945			
		439,672					439,672			

All lease repayments were financed by general purpose revenue.

KEY INFORMATION

At inception of a contract, the Shire assesses if the contract contains or is a lease. A contract is or contains a lease, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

All contracts classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

12 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2025 \$	Liability transferred from/(to) non current \$	Liability Increase \$	Liability Reduction \$	Closing Balance 31 August 2025 \$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		123,970	0	0	0	123,970
Total other liabilities		123,970	0	0	0	123,970
Employee Related Provisions						
Provision for annual leave		87,490	0	0	(38,423)	49,067
Provision for long service leave		468,420	0	0	(6,830)	461,590
Total Provisions		555,910	0	0	(45,253)	510,657
Total Other Provisions		0	0	0	0	0
Total other current liabilities		679,880	0	0	(45,253)	634,627

Amounts shown above include GST (where applicable)

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

KEY INFORMATION

Employee Related Provisions

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability 1 July 2025	Increase in Liability	Decrease in Liability (As revenue)	Liability 31 Aug 2025	Current Liability 31 Aug 2025	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
Various (budget not uploaded)	0	0	0	0	0	1,908,635	318,106	1,908,635		1,908,635	241,890
						1,908,635	318,106	1,908,635	0	1,908,635	241,890
Contributions											
Emergency services	0	0	0	0	0					0	(7,400)
Other Welfare - Other grants	0	0	0	0	0					0	7,727
Transport - other grants											217,664
Transport - streets	0	0	0	0	0					0	6,156
	0	0	0	0	0	0	0	0	0	0	224,147
TOTALS	0	0	0	0	0	1,908,635	318,106	1,908,635	0	1,908,635	466,037

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

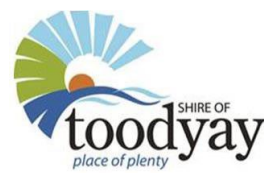
Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability 1 July 2025 \$	Increase In Liability \$	Decrease in Liability (As revenue) \$	Liability 31 Aug 2025 \$	Current Liability 31 Aug 2025 \$	Adopted Budget Revenue \$	YTD Budget \$	Annual Budget \$	Budget Variations \$	Expected \$	YTD Revenue Actual \$
Capital grants and subsidies											
Various (budget to be loaded)	123,970	0	0	123,970	0	5,795,527	965,921	5,795,527		5,795,527	444,628
	123,970	0	0	123,970	0	5,795,527	965,921	5,795,527	0	5,795,527	444,628
TOTALS	123,970	0	0	123,970	0	5,795,527	965,921	5,795,527	0	5,795,527	444,628

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 AUGUST 2025

14 BUDGET AMENDMENTS

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

Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Amended Budget Running Balance \$
Budget adoption to actual surplus b/fwd				0	0	746,907
						746,907



Creditor Payment Report - Warrant Listing

01 August 2025 to 30 August 2025

Cheque Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
Cheque Total					0.00
Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.322	01-08-2025	EFT	ABLE SALES PTY LTD	Perkins 88KVVA as per Sales Quotation S161299	29,800.00
CP.322	01-08-2025	EFT	AVON WASTE - STONDON PTY LTD	Fortnightly Service from 14/07/25 - 25/07/25	18,419.94
CP.322	01-08-2025	EFT	BRIGHTMARK GROUP PTY LTD	Extra cleaning of toilets for Christmas in July 26th July	277.20
CP.322	01-08-2025	EFT	DESTINATION PERTH	Destination Perth membership FY2526 Quote-0124	1,430.00
CP.322	01-08-2025	EFT	EAG ELECTRICAL AIR-CONDITIONING & GAS	Disconnect and replace Smoke alarms - Brick Building - Community Depot.	522.72
CP.322	01-08-2025	EFT	EAG ELECTRICAL AIR-CONDITIONING & GAS	Supply and install key switch to control box, Oval lights and Pavilion timers to switch boards	1,453.10
CP.322	01-08-2025	EFT	EAG ELECTRICAL AIR-CONDITIONING & GAS	Reset gas control to oven at Recreation Centre	132.00
CP.322	01-08-2025	EFT	HEMPFIELD SMALL ENGINES SERVICES	Quote 19033 #0 - Vega gun and fittings - Quote 19033 #0 -QC 1/4-1/4 fitting for Vega Gun - Quote 19033 #0 -	227.80
CP.322	01-08-2025	EFT	LEYLAND ENGINEERING SERVICES	Service on JCB Backhoe - T-0005	780.00
CP.322	01-08-2025	EFT	OFFICE OF AUDITOR GENERAL	Fee for the Roads to Recovery Certification under the National Land Transport Act 2014 for the year ended 30 June	5,593.50
CP.322	01-08-2025	EFT	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Local Government Tenders - 86x1 Lines	1,116.82
CP.322	01-08-2025	EFT	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Local Government Tender 96 02/2025 Advertisement	461.27
CP.322	01-08-2025	EFT	OMNICOM MEDIA GROUP AUSTRALIA PTY LTD	Local Government Notices - 88x1 Lines	24.63
CP.322	01-08-2025	EFT	SHIRE OF NORTHAM	Tipping fees at Northam Quarry for June 2025	24,379.36
CP.322	01-08-2025	EFT	SHIRE OF NORTHAM	Tipping fees at Northam Quarry for May 2025	27,761.92

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.322	01-08-2025	EFT	TEAM GLOBAL EXPRESS PTY LTD	Freight -Works & Services	89.64
CP.322	01-08-2025	EFT	TOODYAY LIONS CLUB INC	Event sponsorship of the 2025 Lions Jumbo Auction	800.00
CP.322	01-08-2025	EFT	VERNICE PTY LTD	Wet hire Side Tipper for carting gravel from 08/05/2025 - 30/06/2025	35,343.00
CP.322	01-08-2025	EFT	WALGA	WALGA Association Membership 25/26	29,267.76
CP.322	01-08-2025	EFT	WEST WIDE AUTO ELECTRICS	Repairs - T0001 - Ranger	254.00
CP.322	01-08-2025	EFT	WINC AUSTRALIA P/L	stationary	805.01
CP.323	08-08-2025	EFT	ADOBE	Adobe Licence	482.22
CP.323	08-08-2025	EFT	ADOBE	Acrobat Premium for teams	468.62
CP.323	08-08-2025	EFT	AFGRI EQUIPMENT AUSTRALIA PTY LTD	Changeover - John Deere 620G Grader	305,000.00
CP.323	08-08-2025	EFT	ALEXANDRA JEAN HURLEY	Visitor Centre Consignment - July 2025	115.00
CP.323	08-08-2025	EFT	Alison Barbara DOWNIE	Visitor Centre Consignment - June and July 2025	87.67
CP.323	08-08-2025	EFT	ALLIED FORKLIFTS	Repair and Service - Forklift T0018 - Repair to Lift Cylinder + Annual Service	1,850.54
CP.323	08-08-2025	EFT	AUSTRALIA POST	Postage - July 2025	307.95
CP.323	08-08-2025	EFT	AVON SKIP BINS	Empty Front lift bin 01/07/2025 - 29/07/2025	210.00
CP.323	08-08-2025	EFT	AVON SKIP BINS	Empty Front lift bin - 08/07/2025	70.00
CP.323	08-08-2025	EFT	AVON SKIP BINS	Empty Front lift bin - 01/07/2025 - 29/07/2025	350.00
CP.323	08-08-2025	EFT	AVON SKIP BINS	Empty Front lift bin - 18/07/2025	70.00
CP.323	08-08-2025	EFT	Barry Graham KEENS	Visitor Centre Consignment - July 2025	18.62
CP.323	08-08-2025	EFT	BRIGHTMARK GROUP PTY LTD	Contract Cleaning	13,861.47
CP.323	08-08-2025	EFT	BRIGHTMARK GROUP PTY LTD	Cleaning of the Community Depot toilets July 25	455.40
CP.323	08-08-2025	EFT	BRODERICK WASTE SOLUTIONS	Cartage of waste from Toodyay Transfer Station to Northam for the month of July 2025	8,017.68
CP.323	08-08-2025	EFT	BRODERICK WASTE SOLUTIONS	Cartage of EWaste to Perth docket B22517 14/7/2025	660.00

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.323	08-08-2025	EFT	BUILDING & CONSTRUCTION INDUSTRY TRAINING	CTF levy May 2023 - June 2024	1,369.48
CP.323	08-08-2025	EFT	BUILDING & CONSTRUCTION INDUSTRY TRAINING	CTF levy - June 2024 - August 2024	3,114.88
CP.323	08-08-2025	EFT	C & F BUILDING APPROVALS	Issue of Building Permit on pre Certified Application - NCC Compliance Assessment & Issue of CDC & Building	2,420.00
CP.323	08-08-2025	EFT	Cindy May HARDERS	Visitor Centre Consignment - July 2025	124.26
CP.323	08-08-2025	EFT	CLOUD COLLECTIONS PTY LTD	Agents Service Fee - Rates Debt Collection Fees	659.23
CP.323	08-08-2025	EFT	COMMERCIAL AQUATICS AUSTRALIA	Supply and install new procal booster pump - Toodyay Pool	1,666.50
CP.323	08-08-2025	EFT	COMMERCIAL AQUATICS AUSTRALIA	Toodyay Pool - Mag flow meter/waste meter not getting correct reading	726.00
CP.323	08-08-2025	EFT	CORSIGN (WA) PTY LTD	Supply 1 SNP-150 Street blade, double sided with Shire logo. Including poles, clamps, caps and freight	424.82
CP.323	08-08-2025	EFT	CSS TECH	Setup of Ring Central Phone System - Yearlink Headsets dual headsets	5,379.00
CP.323	08-08-2025	EFT	DANHIRE PTY LTD	Mulch Green Waste Vegetation Transfer station quote recieved	46,200.00
CP.323	08-08-2025	EFT	DATAKOM SOLUTIONS (AU) PTY LTD	Datascape monthly SaaS fee-May 2025	3,844.69
CP.323	08-08-2025	EFT	DATAKOM SOLUTIONS (AU) PTY LTD	Datascape monthly SaaS fee - June 2025	3,495.17
CP.323	08-08-2025	EFT	DATAKOM SOLUTIONS (AU) PTY LTD	Datascape Monthly SaaS Fee - July 2025	3,936.94
CP.323	08-08-2025	EFT	DATAKOM SOLUTIONS (AU) PTY LTD	Service - Exporting Live Data - Project K46758 - Adhoc Reconciliations 2023/24 Financial Year	13,805.00
CP.323	08-08-2025	EFT	DUNNING INVESTMENTS PTY LTD	Supply and deliver 13,000 litres diesel to Shire Depot	22,149.41
CP.323	08-08-2025	EFT	EAG ELECTRICAL AIR-CONDITIONING & GAS	Supply and install new air conditioner at Parkers Cottage	1,474.00
CP.323	08-08-2025	EFT	EAG ELECTRICAL AIR-CONDITIONING & GAS	Supply and install air conditioner to Archive room at Community Depot	4,295.00
CP.323	08-08-2025	EFT	EAG ELECTRICAL AIR-CONDITIONING & GAS	Replace globes to outside light at Council Chambers	158.40
CP.323	08-08-2025	EFT	EAG ELECTRICAL AIR-CONDITIONING & GAS	Degas the fridges and Air Conditioners at Waste Transfer Station	352.00
CP.323	08-08-2025	EFT	EASTERN HILLS CHAINSAWS & MOWERS	2 x STC1143 18 inch Stihl Chainsaws Quote # 3743#4	1,358.30
CP.323	08-08-2025	EFT	EASTERN HILLS CHAINSAWS & MOWERS	Repair and report for chainsaw repairs - Depot	335.00
CP.323	08-08-2025	EFT	ESSLEMONT ESTATE	Visitor Centre Consignment - July 2025	16.84
CP.323	08-08-2025	EFT	G & C STEYTLER	Visitor Centre Consignment - February and July 2025	12.00

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.323	08-08-2025	EFT	G R THOMSON TRUCK HIRE, G R THOMSON TRUCK	Water truck hire	9,968.75
CP.323	08-08-2025	EFT	HERSEYS SAFETY PTY LTD	Safety Supplies for Depot Workshop QU-1025	1,195.70
CP.323	08-08-2025	EFT	HERSEYS SAFETY PTY LTD	Supply 2 x 20 litre drums TRU BLU truck wash Quote # QU-1071	264.00
CP.323	08-08-2025	EFT	Isobel Winifred ROBERTS	Visitor Centre Consignment - July 2025	133.66
CP.323	08-08-2025	EFT	JACOBUS CORNELIS NIEUWOUDT	28/07/2025 – 3/08/2025 – Assess development applications against the local and State planning framework	1,350.00
CP.323	08-08-2025	EFT	JLT RISK SOLUTIONS PTY LTD	Marine Cargo - Renewal 30/06/2025 o 30/06/2026	346.50
CP.323	08-08-2025	EFT	Joanne CROWE	Visitor Centre Consignment - July 2025	118.80
CP.323	08-08-2025	EFT	KENNEDYS (AUSTRALASIA) PARTNERSHIP	Professional Charges - 26/05/25 to 24/06/25	4,796.00
CP.323	08-08-2025	EFT	LANDGATE	Online shop x 6	293.40
CP.323	08-08-2025	EFT	Leah Imelda CARVELL	Visitor Centre Consignment - July 2025	12.50
CP.323	08-08-2025	EFT	LGISWA	Insurance - Public Liability renewal 2025-2026 1st instalment	31,360.74
CP.323	08-08-2025	EFT	LGISWA	Insurance - worker compensation renewal 25/26 1st instalment	100,988.98
CP.323	08-08-2025	EFT	LGISWA	Insurance - Cyber Crime Renewal 25/26 1st instalment	4,866.46
CP.323	08-08-2025	EFT	LGISWA	Insurance - Personal Accident Renewal 25/26 1st instalment	318.30
CP.323	08-08-2025	EFT	LGISWA	Insurance - Bush fire Injury renewal 25/26 instalment	9,908.09
CP.323	08-08-2025	EFT	LGISWA	Insurance - Travel renewal 25/26 1st instalment	512.04
CP.323	08-08-2025	EFT	LGISWA	Insurance - Management Liability renewal 25/26 1st instalment	10,577.51
CP.323	08-08-2025	EFT	Lindsay BURKE	Visitor Centre Consignment - July 2025	23.06
CP.323	08-08-2025	EFT	MAJOR MOTORS PTY LTD	Air cleaner Assembly for T6782	458.22
CP.323	08-08-2025	EFT	Mandy WYNNE	Preparation of Monthly Financial Statements and 2024/25 Annual Financial Statements	3,784.00
CP.323	08-08-2025	EFT	Michelle Lorraine ELLERY	Visitor Centre Consignment - July 2025	1,592.80
CP.323	08-08-2025	EFT	MJB INDUSTRIES PTY LTD	355 RAILWAY ROAD TOODYAY x 7 375MM SINGLE PIPE HEADWALL	3,534.92
CP.323	08-08-2025	EFT	MJB INDUSTRIES PTY LTD	355 RAILWAY ROAD WEST TOODYAY	4,800.14
CP.323	08-08-2025	EFT	MJB INDUSTRIES PTY LTD	355 RAILWAY ROAD WEST TOODYAY	4,401.85

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.323	08-08-2025	EFT	MJB INDUSTRIES PTY LTD	COLLECTION EXWORKS	7,199.21
CP.323	08-08-2025	EFT	NATURAL INTENTIONS BEAUTY RANGE	Visitor Centre Consignment - July 2025	65.50
CP.323	08-08-2025	EFT	Nicola COWIE	Visitor Centre Consignment - July 2025	34.61
CP.323	08-08-2025	EFT	Patricia ROSE	Visitor Centre Consignment - July 2025	205.00
CP.323	08-08-2025	EFT	PROFESSIONAL PC SUPPORT PTY LTD (XL2)	Managed phone system service and support	1,208.98
CP.323	08-08-2025	EFT	PROFESSIONAL PC SUPPORT PTY LTD (XL2)	Support Agreement for 2025/26 Financial year	11,951.14
CP.323	08-08-2025	EFT	PROFESSIONAL PC SUPPORT PTY LTD (XL2)	HP E27 G5 27" Class Full HD LCD Monitor - 16:9 - Black - 27" Viewable - In-plane Switching (IPS) Technology - Edge	2,032.80
CP.323	08-08-2025	EFT	PROFESSIONAL PC SUPPORT PTY LTD (XL2)	Laptop Computers and Docking station (1)as per Quotation - Laptop Computers and Docking stations (2) as per	3,962.53
CP.323	08-08-2025	EFT	PUBLIC TRANSPORT AUTHORITY OF WA	TransWA ticket sales for July 2025	472.72
CP.323	08-08-2025	EFT	QUILTS BY ROBYN	Visitor Centre Consignment - July 2025	85.00
CP.323	08-08-2025	EFT	Ralph Lionel WALKER	Repairs to Showground Pavilion	1,150.00
CP.323	08-08-2025	EFT	RELIABLE ASSET MAINTENANCE	Contractors - Repair, paint and supply new flashing to Medical Centre High Windows	4,975.88
CP.323	08-08-2025	EFT	SONIC HEALTHPLUS PTY LTD	Pre-employment medical for Finance Coordinator	264.00
CP.323	08-08-2025	EFT	SPACETOCO PTY LTD	Host ParterPro Bundle (reporting and service)	1,980.00
CP.323	08-08-2025	EFT	STABLE HAND STUDIO	Visitor Centre Consignment - July 2025	15.00
CP.323	08-08-2025	EFT	TAMMAR PUBLICATIONS	Visitor Centre Consignment - July 2025	77.95
CP.323	08-08-2025	EFT	Tanya Michelle STUART	Visitor Centre Consignment - June and July 2025	11.52
CP.323	08-08-2025	EFT	THE TOODYAY HISTORICAL SOCIETY INC	Visitor Centre Consignment - July 2025	10.00
CP.323	08-08-2025	EFT	THE TRUSTEE FOR CINLAN TRUST	SUPPLY AND INSTALL GRUNDFOS PUMP AT BEJOORDING	4,502.19
CP.323	08-08-2025	EFT	TOODYAY HARDWARE & FARM	PVC STORMWATER BEND 90MM X 45 DEG F&F	154.44
CP.323	08-08-2025	EFT	TOODYAY TRADERS	Clamp Hose Worm Drive 8-12mm	13.90
CP.323	08-08-2025	EFT	TOODYAY TRADERS	Orbit Max Metal Mech Timer	55.25

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.323	08-08-2025	EFT	TOODYAY TRADERS	Mesh Aviary 5ml 90cmx5mx0.7m	40.25
CP.323	08-08-2025	EFT	TOODYAY TRADERS	Plug ton flexible PVC	7.60
CP.323	08-08-2025	EFT	TOODYAY TRADERS	Chain	49.00
CP.323	08-08-2025	EFT	TOODYAY TRADERS	Octopus strap 10mm x 105.5mm	17.80
CP.323	08-08-2025	EFT	UNIVERSITY OF WESTERN AUSTRALIA	Year 2 Payment for UWA Urban research Future Climate Future Home project	7,150.00
CP.323	08-08-2025	EFT	URL NETWORKS PTY LTD	SIP Trunk (Per Channel) - 8599.sip.url.net.au 01/07/2025 - 06/06/2025	219.08
CP.323	08-08-2025	EFT	VAPOUR PLUMBING AND GAS	Replace tap at Donegan's Cottage QU-0261	137.50
CP.323	08-08-2025	EFT	VAPOUR PLUMBING AND GAS	Unblock toilets at Memorial Hall QU-00263	330.00
CP.323	08-08-2025	EFT	Wendy CRAFT	Visitor Centre Consignment - July 2025	34.61
CP.323	08-08-2025	EFT	WHEATBELT BUSINESS NETWORK (INC)	WBN CRC Cluster Membership for 25-26 FY	2,200.00
CP.323	08-08-2025	EFT	WHEATBELT TANK SERVICES	Water Tanks - Bejoording Fire Station - CWSP Grant	86,961.57
CP.323	08-08-2025	EFT	WOBM - WHEATBELT OFFICE OF BUSINESS	Rental of Photocopier	117.59
CP.324	25-08-2025	EFT	AVON WASTE - STONDON PTY LTD	Fortnightly Service from 28/07/25 - 08/08/25	18,771.03
CP.324	25-08-2025	EFT	AVON WASTE - STONDON PTY LTD	Shire Recycle Calendars 2025-2026 (3650)	1,683.00
CP.324	25-08-2025	EFT	BOLGART RURAL MERCHANDISE	2 x 20 litre Knockout Extreme 540 - Supply 2 x 20L drums of Knockout Extreme as per quote	792.00
CP.324	25-08-2025	EFT	BRODERICK WASTE SOLUTIONS	Waste Management for Hazardous waste 2 weeks ending 5/08/2025	6,050.00
CP.324	25-08-2025	EFT	BUNNINGS - MIDLAND	B/PACK SPRAYR CHEMICAL RYOBI 18V 15L SKIN OBS1815 - &BATTERY POWER TOOL RYOBI 18V 4.0AH TWIN	797.00
CP.324	25-08-2025	EFT	CITY OF ARMADALE	Print & Design Lead - Pamphlets for Ag Society Show October 2025 - 250 x A5 saddle stapled 72pp booklet (incl	1,246.74
CP.324	25-08-2025	EFT	COATES HIRE	2x Portable Toilets for Lexus Melbourne Cup Event 9 August 2025	663.80
CP.324	25-08-2025	EFT	COMMERCIAL AQUATICS AUSTRALIA	Remove, strip and access magdrive pump, replace with new.	2,948.00
CP.324	25-08-2025	EFT	COORINJA VINEYARD	Coorinja Vineyard clear skin wines for Visitors Centre Sundowner	99.00
CP.324	25-08-2025	EFT	CORSIGN (WA) PTY LTD	1 street sign, double sided with Shire logo - CAMPBELL CHASE including freight	135.30
CP.324	25-08-2025	EFT	CSS TECH	Yearlink W76P DECT Handsets for Toodyay Library - Yearlink W76P DECT Handsets for Toodyay CRC - Yearlink	1,532.48

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.324	25-08-2025	EFT	DATAKOM SOLUTIONS (AU) PTY LTD	Pay Processing P/E 15/07/2025, 0107/2025, 29/07/2025; EOY change	840.22
CP.324	25-08-2025	EFT	DATAKOM SOLUTIONS (AU) PTY LTD	Pay Processing P/E 17/06/2025, 03/06/2025; EOY webinar; direct access	478.28
CP.324	25-08-2025	EFT	DATAKOM SOLUTIONS (AU) PTY LTD	Pay Processing P/E 06/05/2025, 20/05/2025; direct access	356.00
CP.324	25-08-2025	EFT	DEPARTMENT OF TRANSPORT	T0000 - Vehicle Licence July 2025	468.35
CP.324	25-08-2025	EFT	EASTERN HILLS CHAINSAWS & MOWERS	Helmets, oils chaps for new Chainsaws - Depot Quote # 3750 #5	920.90
CP.324	25-08-2025	EFT	ENVIRONMENTAL INDUSTRIES PTY LTD	Supply and spray selective herbicide to selected turf areas within the Shire of Toodyay.	3,400.10
CP.324	25-08-2025	EFT	EQUIFAX	FIT2WORK CHARGES July 2025	24.09
CP.324	25-08-2025	EFT	FIRE MITIGATION SERVICES PTY LTD	Verge Spray Program as per TEN96-02/2025	44,618.20
CP.324	25-08-2025	EFT	LEYLAND ENGINEERING SERVICES	QU-0033 - Maintenance on attachments for T-0009	1,625.00
CP.324	25-08-2025	EFT	LEYLAND ENGINEERING SERVICES	Isuzu MU-X T0000 Service @92,210km	870.50
CP.324	25-08-2025	EFT	LEYLAND ENGINEERING SERVICES	Maintenance, Service and repair hydraulic pump +broken mounts, fix bullbar - Isuzu fire truck 12-2 reg T-7855	3,530.00
CP.324	25-08-2025	EFT	LEYLAND ENGINEERING SERVICES	Maintenance on T-6782 - Air filter box - Quote# QU-0036	130.00
CP.324	25-08-2025	EFT	LG PROFESSIONALS AUSTRALIA WA	LG Professionals Grant Writing and Business Case Workshop Kelly-Anne Murray	1,050.00
CP.324	25-08-2025	EFT	MARKET CREATIONS	Marketing account management	4,950.00
CP.324	25-08-2025	EFT	NCD (WA) PTY LTD	Service Compressor at Transfer station	314.89
CP.324	25-08-2025	EFT	OFFICE OF AUDITOR GENERAL	FY24 Audit Fees - Additional Fees (\$25,982 inc Gst)	25,982.00
CP.324	25-08-2025	EFT	ONE MUSIC AUSTRALIA - AUSTRALASIAN	Councils Music Rural 2025/2026	767.51
CP.324	25-08-2025	EFT	OVERWATCH TRAFFIC SERVICES PTY LTD	Traffic Management WBeam installation Toodyay Bindi Bindi Road SLK 5.63 to 7.02 and SLK7.02 to 9.18	11,630.33
CP.324	25-08-2025	EFT	PENTANET LIMITED	mntly NBN business unlimited data for Shire Office 08.2025	926.90
CP.324	25-08-2025	EFT	Ralph Lionel WALKER	Repairs to Showground Pavilion building #35	1,800.00
CP.324	25-08-2025	EFT	Richard Edmund FENNY	sale of Red Dog Vet books at Visitor centre	315.00
CP.324	25-08-2025	EFT	ROAD RAIL & MINE PRODUCTS PTY LTD	W Beam & motor Cycle Support posts Toodyay Bindi Bindi Black Spot	61,611.00
CP.324	25-08-2025	EFT	ROAD RAIL & MINE PRODUCTS PTY LTD	Supply & Install Safety Barrier Toodyay Bindi Bindi Road SLK 9.10	9,790.00
CP.324	25-08-2025	EFT	ROAD RAIL & MINE PRODUCTS PTY LTD	Wbeam supply & Install with motor cylce rail MRWA Spec. Toodyay Bindi Bindi Skl 5.65 - 7.02	11,022.00

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.324	25-08-2025	EFT	ROAD RAIL & MINE PRODUCTS PTY LTD	Supply and Install MRWA Spec wBeam Toodyay Bindi Bindi Road Slk 7.02 to 9.58	28,297.50
CP.324	25-08-2025	EFT	SHIRE OF NORTHAM	Old Quarry tipping fees for July 2025	31,087.16
CP.324	25-08-2025	EFT	TEAM GLOBAL EXPRESS PTY LTD	freight Hersey's to Shire	136.00
CP.324	25-08-2025	EFT	TOM'S HYDRAULICS PTY LTD	Hose and connections for side tipper	703.40
CP.324	25-08-2025	EFT	TOODYAY HARDWARE & FARM	BOLT CUP HD GAL 12MM X 220MM B/N - WASHER GALV 12MM 50 X 50 SQUARE	41.54
CP.324	25-08-2025	EFT	TOODYAY HARDWARE & FARM	SANDING PAPER CABINET 230X280MM A294 P40 - WASHER GALV 12MM 1/2	4.31
CP.324	25-08-2025	EFT	VAPOUR PLUMBING AND GAS	Supply and replace drinking tap at Aquatic Centre QU-0262	922.90
CP.324	25-08-2025	EFT	VAPOUR PLUMBING AND GAS	Cleared blocked toilets at Duidgee Park	220.00
CP.324	25-08-2025	EFT	VAPOUR PLUMBING AND GAS	drain section replacement, pump out and septic repair and pelham reserve toilet block	2,200.00
CP.324	25-08-2025	EFT	WA HINO & SALES	Replace Mirrors Hino 2023 T0011	1,961.20
CP.324	25-08-2025	EFT	WA POLICE DEPARTMENT	Nation Volunteer Police Check - Helen Bower	17.60
CP.324	25-08-2025	EFT	WEST COAST VEHICLE HOIST REPAIRS PTY LTD	Annual inspection of vehicle hoist	396.00
CP.328	27-08-2025	EFT	THE TRUSTEE FOR MAPIEN UNIT TRUST	Division 3 Complaint Investigation - May 2025 - Code of Conduct Investigation	6,930.00
CP.330	28-08-2025	EFT	TOODYAY TRADERS	90754782995 x3 92980033540 x3 48516486700 GNL 0.25	52.60
CP.330	28-08-2025	EFT	TOODYAY TRADERS	Gumboot Knee Black Size 7	36.00
CP.330	28-08-2025	EFT	TOODYAY TRADERS	Trio Hinge	4.90
CP.330	28-08-2025	EFT	TOODYAY TRADERS	Edging Garden Metal 35cm x 10m	33.00
CP.330	28-08-2025	EFT	TOODYAY TRADERS	Hipple Poly 3/4 x 1/2in and Socket Poly 3/4in	8.30
CP.330	28-08-2025	EFT	TOODYAY TRADERS	Starter Rope 4.5m x 61m per metre	10.20
CP.330	28-08-2025	EFT	TOODYAY TRADERS	Cock Hose Vandal prof brs 3/4m	33.25
CP.330	28-08-2025	EFT	TOODYAY TRADERS	File 2 in 1 5.5mm 1/32 round	42.00
CP.330	28-08-2025	EFT	TOODYAY TRADERS	Tape Cloth 50mm x 15mt white	13.85

Electronic Funds Transfer Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.332	29-08-2025	EFT	AUSTRALIAN TAXATION OFFICE - ALBURY	BAS July 2025	13,675.03
CP.332	29-08-2025	EFT	LGISWA	Insurance - Property renewal 25/26 1st instalment	93,915.84
CP.332	29-08-2025	EFT	LGISWA	Insurance - Motor Vehicle renewal 25/26 1st instalment	55,473.93
EFT Total					1,422,122.75

Payroll					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
PPE 13/08/25	13/08/2025		Payroll	Payroll PPE 13/08/25	107,568.23
PPE 13/08/25	13/08/2025		SuperChoice	Payroll PPE 13/08/25	20,848.87
PPE 14/08/25	14/08/2025		Payroll	Payroll PPE 14/08/25	777.23
PPE 27/08/25	27/08/2025		Payroll	Payroll PPE 27/08/25	112,082.45
PPE 27/08/25	27/08/2025		SuperChoice	Payroll PPE 27/08/25	23,292.48
Other Total					264,569.26

Direct Debits					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
	1/08/2025		Bendigo Bank	Bank Fee	303.88
	1/08/2025		Bendigo Bank	Bank Fee	1.87
	1/08/2025		HP Financial Services	Photocopier Lease Fees	1,116.84
	1/08/2025		Bendigo Bank	Bank Fee	4.10
	1/08/2025		Bendigo Bank	Bank Fee	15
	1/08/2025		Bendigo Bank	Bank Fee	15
	1/08/2025		Bendigo Bank	Bank Fee	10
	4/08/2025		CBA	Bank Fee	89.95
	4/08/2025		CBA	Bank Fee	54.5
	4/08/2025		CBA	Bank Fee	27.45
	4/08/2025		CBA	Bank Fee	326.51
	4/08/2025		CBA	Bank Fee	86.94
	6/08/2025		Paymate	Standpipe merchant fees	0.03
	7/08/2025		Synergy	Electricity Charges and Usage-Toodyay Recreation Centre Precinct	4390.12
	8/08/2025		Bendigo Bank	Bank Fee	6.93
	13/08/2025		Bendigo Bank	Bank Fee	6.38
	14/08/2025		Bendigo Bank	Bank Fee	0.22
	15/08/2025		SG Fleet	SG Fleet lease rental T0011	3785.81
	15/08/2025		Bendigo Bank	Bank Fee	32.41
	15/08/2025		Synergy	Electricity Charges and Usage- Lot 3 Wallaby Way, Morangup and Northam Rd, Toodyay	616.58
	18/08/2025		Gear Select	Lease-Drum Roller (To be Refunded)	2296.91
	21/08/2025		Synergy	NNNCo Security Cameras June to July 2025	195.92
	22/08/2025		QPC Group	Photocopier Maintenance August 2025	33
	22/08/2025		Synergy	Streetlighting Charges- June to July 2025	4881.45
	25/08/2025		Telstra	Telstra Services August 2025 1593307800 - 0293288400	2203.33
	25/08/2025		Paymate	Standpipe merchant fees	82.5
	25/08/2025		Bendigo Bank	Bank Fee	3.85
	27/08/2025		QPC Group	Photocopier Maintenance August 2025	159.5
	27/08/2025		Bendigo Bank	Bank Fee	6.38
	27/08/2025		Bendigo Bank	Bank Fee	0.11
	28/08/2025		Synergy	Electricity Charges and Usage- 775 Bindi-Bindi-Toodyay Rd, Coondle	527.79
	29/08/2025		QPC Group	Photocopier Maintenance August 2025	2896.01
	29/08/2025		QPC Group	Photocopier Maintenance August 2025	33
	29/08/2025		QPC Group	Photocopier Maintenance August 2025	33
	29/08/2025		Bendigo Bank	Bank Fee	0.22
	29/08/2025		QPC Group	Photocopier Maintenance August 2025	33
Direct Debits Total					24,276.49

Credit Cards					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
	15/08/2025		Credit Card-CEO Aaron Bowman	Bloomy's Nursery-Wreath for Veterans Day Memorial	85.00
	20/08/2025			Parking	14.00
	23/08/2025			Benara Nurseries - plants for Charcoal lane	784.10
	30/08/2025			Bendigo Bank-Card Fee	4.00
	21/08/2025		Credit Card-EMIAS Vanessa Crispe	Covs Parts-car parts T0011	329.89
	23/08/2025			Toodyay Garden Centre-plants for Charcoal lane	154.00
	28/08/2025			Department of Tansport-Licence renewal	52.10
	28/08/2025			Department of Tansport-Licence renewal	32.00
	28/08/2025			Department of Tansport-Licence renewal	19.40
	28/08/2025			Department of Tansport-Licence renewal	52.10
	29/08/2025			Department of Tansport-Licence renewal	52.10
	30/08/2025			Bendigo Bank-Card Fee	4.00
	16/08/2025		Credit Card-CESM Rob Koch	Smartsheet - Software Subscription	114.39
	30/08/2025			Bendigo Bank-Card Fee	4.00
	3/08/2025		Credit Card-EMPRS Paul Nuttall	RSEA-PPE clothing	479.73
	8/08/2025			Atlas Fuel Ascot -Fuel T0000	40.00
	30/08/2025			Bendigo Bank-Card Fee	4.00
	7/08/2025		Credit Card-EMFCS Alan Hart	City of Swan-parking	2.40
	8/08/2025			Unique Fix Technology	103.00
	12/08/2025			Department of Transport	1340.65
	14/08/2025			Officeworks-office/IT equipment	673.00
	14/08/2025			Safetyculture-audit software license	31.90
	15/08/2025			SUPER Cheap Auto-car part	11.69
	15/08/2025			Starlink Internet-Depot	139.00
	19/08/2025			BUNNINGS-office equipment	150.76
	24/08/2025			Officeworks-office/IT equipment	390.92
	25/08/2025			Officeworks-office/IT equipment	118.00
	26/08/2025			Business Base-office/IT equipment	304.00
	26/08/2025			SPOTLIGHT-staff amenities	80.00
	26/08/2025			ACMA-licence renewal	116.00
	26/08/2025			Booking.com - accommodation staff training	277.07
	17/08/2025			QUIK-drycleaning tablecloth for CRC	292.50
	30/08/2025			Bendigo Bank-Card Fee	4.00
	2/08/2025		Credit Card-EMCS Sandra Watson	IKEA-Materials for library event	59.00
	8/08/2025			KMART-CRC Program Materials – Bocce and Balance	438.50
	8/08/2025			ebay-CRC Program Materials – Bocce and Balance	503.85
	10/08/2025			Victoria Hotel-catering Melbourne Cup event	69.00
	12/08/2025			IGA-catering community event	9.98
	17/08/2025			Coles-catering community event	60.5
	21/08/2025			Dymocks- material for book week event	100.00
Credit Card Payments Total					7,500.53
Grand Total					1,718,469.03



Department of **Creative Industries,
Tourism and Sport**
State Records Office of Western Australia

Alexander Library Building
Perth Cultural Centre
25 Francis Street Perth WA 6000
Telephone 61 8 9427 3600
Email sro@sro.wa.gov.au
www.sro.wa.gov.au

OFFICIAL

Our reference: RKP/L/2004/119

19 August 2025

Mr Aaron Bowman
Chief Executive Officer
Shire of Toodyay

Emailed to: records@toodyay.wa.gov.au

Dear Mr Bowman

Amended Recordkeeping Plan RKP 2025019

I am pleased to advise that the Shire of Toodyay's (the Shire's) amended Recordkeeping Plan (the Plan) was approved at the State Records Commission (the Commission) meeting of 7 August 2025.

The Commission notes that the Plan includes a commitment to address certain record keeping matters listed in the attachment to this correspondence.

In accordance with section 28 of the *State Records Act 2000*, the Plan is to be reviewed within five years of its approval date. Once completed, a report of the review must be submitted to the State Records Office by **7 August 2030**.

Should you or your organisation require any further assistance or clarification, please contact the State Records Office via the details above.

Yours sincerely

Damian Shepherd
State Archivist and Executive Director
State Records Office

This letter is sent electronically and is valid without a physical signature in accordance with the *Electronic Transactions Act 2011*.

Attachment

Matters identified by the Shire of Toodyay for action under Recordkeeping Plan RKP 2025019

State Records Commission Standard 2: Record keeping plans**Principle 2: Policies and Procedures**

- Review and update of existing records management procedures, by December 2025.
- Review and update of existing records management policies and formal adoption, by June 2027.
- Review of the Business System Register and Information Asset Register for systems that hold Shire records, by June 2027.

Principle 3: Language Control

- Update scope notes, retention and disposal codes, and security group access control defaults on the Business Classification Scheme within Content Manager, by December 2025.

Principle 4: Preservation

- Development of Network Drive Migration Plan for records to Content Manager, by December 2025.
- Development of Migration plan for moving all corporate records from email to Content Manager, by December 2025.
- Establish a monthly Content Manager “At risk” report, by December 2025.
- Establish a quarterly Content Manager report for Obsolete document formats for conversion to an appropriate format, by December 2025.
- Review and update the Business Continuity / Records Disaster Plan, by December 2027.
- Review, update and approve the 2019 Records Management Disaster Recovery Plan, by December 2027.

Principle 5: Retention and Disposal

- Review and certification of the Shire’s digitisation plan for post action, by December 2025.
- Review the Disposal list format and align with the SRO recommended format for records disposal lists, by December 2025.
- Development of a scanning test target and calibration process for ICT staff, by December 2025.
- Certification of the IM work instruction for file scanning, Digitisation and auditing, by December 2025.

- Update the IM procedure for the Disposal of Records using Content Manager, by December 2025.
- Commencement of a disposal program for records already scanned to ensure the Shire meets the General Disposal Authority for Source Records RD 2016002, by December 2025.
- Identify aging records and assign the Inactive disposition to trigger disposal actions, by December 2025.
- Development of Content Manager workflow to automate the disposal approvals including notifications and reporting, by December 2026.

Principle 6: Compliance

- Development of Records Management presentations or newsletters, by December 2025.
- Implementation of a monthly statistical report outlining Content Manager usage behaviours by staff, by July 2026.
- Development of monthly 15-minute Lunch Box sessions, by December 2026.
- Development of a mandatory online self paced Records Management yearly refresher program, by December 2027.
- Review and update the Induction program checklist, by December 2027.
- Development of Content Manager quick reference guides and 'Tips and Tricks' newsletters, by December 2027.
- Consideration of Content Manager training videos as an addition to ongoing training, by December 2027.

State Records Commission Standard 6: Outsourcing

- Update the Shire's outsourced contracts to include all legislative, business and accountability requirements for record keeping, by December 2025.

Our Ref: FIN7



Administration Centre

15 Fiennes Street
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TOODYAY WA 6566

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E records@toodyay.wa.gov.au

W www.toodyay.wa.gov.au

Hon Hannah Beazley MLA
Minister for Local Government
7th Floor Dumas House
2 Havelock Street
WEST PERTH WA 6005

Via email: Hannah.Beazley@mp.wa.gov.au

Dear Minister Beazley

Significant Finding from 2023/24 Financial Management Report

The Shire of Toodyay has completed its 2023/24 audit with the Financial Management Report identifying 9 significant items. In accordance with the requirements of the Local Government Act 1995, you are being advised of these matters and the actions taken to correct.

Significant Audit Findings

1. Bank reconciliations

2021 Finding

Bank reconciliations are a key aspect of internal controls over cash resources. They are an essential control in managing the accuracy and completeness of the accounting records and financial statements.

During the audit, the predecessor auditor noted bank reconciliations appear to have been prepared outside the two systems, using Excel spreadsheets, to reconcile between the actual bank statements and the legacy system account balances. No bank reconciliations were performed between the actual bank statements and the new system. No reconciliations were performed between the general ledgers of the two systems. The new system was used to prepare the financial report for the year.

There is an unreconciled difference of \$62,816 between the two systems and the closing balance from the bank statements of the Municipal account as of 30 June 2021.

2022 Finding

Due to a lack of information, the predecessor auditor has not been able to determine if the prior year finding has been satisfactorily resolved.

Management have indicated that there have been no bank reconciliations performed for the financial year of 2022.

2023 Finding

During the audit performed by the predecessor auditor, the following matters were noted:

- Bank reconciliations were performed by the Shire at 30 June 2021, 30 June 2022 and 30 June 2023 in 2023.
- The 30 June 2023 bank reconciliation contains a long outstanding amount of \$3,885 dating back to 2021.
- The bank reconciliations at 30 June 2021, 30 June 2022 and 30 June 2023 were not signed by the preparers and there was no signature by the reviewers to evidence the review.

2024 Finding

During the audit, it was noted that the Shire did not perform bank reconciliations during the year, which represents a significant weakness in internal controls over the accuracy of cash balances. As a result of this absence, a significant discrepancy was identified between the bank balances recorded in the Shire's books and those confirmed directly by the banks.

Specifically, the bank confirmation showed a balance of \$6,350,450.17, while the balance recorded in the Shire's books was \$5,690,615, a difference of \$659,835.17. Despite the discrepancy being raised with management, no adequate explanation was provided, nor was a reconciliation made available to justify this variance.

Rating: Significant

Implication

Bank reconciliations are a fundamental internal control in accounting to ensure that there are no transactions that have been misstated. The timely preparation and review of bank reconciliations ensures that any misstatements are detected as soon as possible.

Long-outstanding reconciling items that have passed their expiry dates are reflected in the bank reconciliations, despite having no possibility of being honoured. This practice affects the accuracy of the reported bank balance. The review of bank reconciliations is a key control, and if not performed adequately, it may result in errors or omissions in the accounting records going undetected.

This limitation in audit evidence contributed to the inability to conclude on the completeness and accuracy of the recorded cash balances, which ultimately led to a disclaimer of opinion in our audit report.

Recommendation

We recommend that bank reconciliations are prepared and reviewed monthly and are signed and dated by the preparer and reviewer to evidence that they are being performed and reviewed in a timely manner.

We further recommend that the identification of long outstanding transactions for follow up be prioritized as part of the review of monthly bank reconciliations.

Management comment

Training has commenced on how to process bank transactions. As at 31 March 2025, all transactions have been processed excluding Shire credit card payments (creditors) for February 2025 & March 2025.

The goal is to have bank transactions processed daily & a bank reconciliation completed on a minimum weekly basis signed off by the preparer & reviewer.

Responsible person: Executive Manager Finance & Corporate Services

Completion date: Initial date: transactions for FY25 completed by 31 July 2025.

Daily, weekly & EOM – 30 September 2025

2. Asset register integrity issues affecting depreciation reporting

Finding

During the audit of Property, Plant and Equipment (PPE), a depreciation calculation to support the expense and accumulated depreciation authorized for the year ended 30 June 2024 was not made available. In addition, the fixed asset register contained data integrity issues that limited the ability to verify depreciation, including:

- 92 assets, with a total carrying amount of \$5,640,700, did not have acquisition dates recorded; and
- 102 assets, totalling \$5,459,700, were recorded with a useful life of zero years.

Rating: Significant

Implication

The absence of a reliable depreciation calculation and incomplete asset data increase the risk of material misstatement in the depreciation expense and accumulated depreciation reported in the financial statements. These deficiencies also limit management's ability to monitor and manage asset authorized and may result in non-compliance with Australian Accounting Standards.

Recommendation

Management should update the fixed asset register to ensure all assets contain complete and accurate information, including acquisition dates and useful lives. A documented and supportable depreciation methodology should be applied consistently, and the depreciation expense should be reviewed annually as part of the financial reporting process.

Management comment

Shire staff & Datascape are working closely together to ensure that the fixed asset register (FAR) is current, accurate & up to date. Part of this process is the consolidation of multiple assets, predominantly roads, combined to create the one asset for the purposes of financial reporting.

Part of the review includes depreciation rates, FAR set up, cross referencing with Plant Register & Insurance Schedule.

Once this work is completed, monthly reconciliation of the FAR will occur with a reviewer signing off.

Responsible person: Executive Manager Finance & Corporate Services

Completion date: Initial date: transactions for FY25 completed by 31 July 2025.
EOM processing, review & sign off to be in place upon sign off of Shire of Toodyay
FY25 Annual Financials.

3. Deficiencies in Infrastructure asset depreciation and record reconciliation

Finding

During the audit of infrastructure assets for the year ended 30 June 2024, it was noted that the Shire did not provide a reasonable depreciation calculation for these assets. The absence of the required non-financial information, specifically the useful life estimates for infrastructure assets, prevented the audit team from recalculating depreciation reliably. Additionally, discrepancies were identified between the reported values in the financial statements and the fixed asset register. The recorded value of infrastructure assets in the financial statements was \$221,690,028, while the fixed asset register reflected \$223,172,882, resulting in a variance of \$1,482,854. The majority of this discrepancy, \$1,407,473, related to assets in the Roads category.

Rating: Significant

Implication

The inability to obtain appropriate documentation to support the depreciation calculations, along with the lack of reliable useful life data for infrastructure assets, prevents the verification of the accuracy of the depreciation expense and accumulated depreciation reported in the financial statements. The discrepancies between the fixed asset register and the financial statements suggest a potential issue with the completeness and accuracy of the recorded infrastructure asset balances.

Recommendation

We recommend that management implement a process to ensure that depreciation calculations for infrastructure assets are based on reliable and consistent useful life estimates. Additionally, a detailed reconciliation between the fixed asset registers and the financial statements should be performed and reviewed regularly to ensure that the recorded values of infrastructure assets, particularly in categories like Roads, align with the reported figures in the financial statements.

Management comment

This work will occur as part of the above response to 2. Asset Register Integrity Issues.

Responsible person: Executive Manager Finance & Corporate Services

Completion date: Initial date: transactions for FY25 completed by 31 July 2025.
EOM processing, review & sign off to be in place upon sign off of Shire of Toodyay
FY25 Annual Financials.

4. Purchasing policy not adhered to**2021 Finding**

The predecessor auditor tested a sample of 60 purchases and noted the following:

- In nine instances, a purchase order was dated after the date of invoice.
- In two instances, the minimum number of quotes were not obtained.
- In one instance the PO had not been authorised as per delegation of authority.
- In one instance the invoice has not been approved as per delegation of authority.
- In one instance a payment was made without an invoice from the supplier.

2022 Finding

Due to a lack of information, the predecessor auditor has not been able to determine if the prior year finding has been satisfactorily resolved.

2023 Finding

The predecessor auditor tested a sample of 80 purchases and noted that:

- In 21 instances, a purchase order was dated after the date of the invoice.
- In four instances, the minimum number of quotes were not obtained.
- In one instance the PO had not been authorised as per delegation of authority.
- In one instance the contract in place in respect of a recurring expense was unable to be provided.

They note however that there were no issues regarding the controls around the approval of invoices, the approval of batch payments or the release of payments.

2024 Finding

For the 2024 audit, the audit team encountered limitations in obtaining sufficient appropriate audit evidence to assess the accuracy, completeness, and classification of trade and other payables. Specifically, the Shire was unable to provide critical documentation required to verify the recorded liabilities, including reconciliations for bonds, deposits, employee salaries, and credit balances, as well as evidence to confirm the completeness of trade payables.

Due to these limitations in obtaining necessary documentation, the audit team was unable to test the payables adequately, including any potential resolution of the control weaknesses identified in prior years. As a result, the audit team could not determine whether the issues raised by the predecessor auditor had been resolved. The inability to obtain sufficient audit evidence in relation to trade and other payables ultimately contributed to a disclaimer of opinion on the financial statements for the year ended 30 June 2024.

Rating: Significant

Implication

The Shire has not adhered to the purchasing policy and as a result may commit to expenditure which has not been appropriately authorized by management, in line with the budget or represent valid business-related expenditure of the Shire. This may potentially result in financial

loss to the Shire.

Recommendation

We recommend that management ensure that purchase orders are obtained prior to the purchase of goods and services for all payments as required by the purchasing policy.

We further recommend that management ensure that all staff who are required to make purchases are aware of the Shire's purchasing policy and that the correct number of quotes is sought for purchases in advance of purchases being committed to.

We also recommend that the Shire introduces controls to ensure that the delegation of authority is adhered to.

Finally, we recommend that the Shire ensures that copies of contracts/invoices are retained on file for inspection for all shire purchases.

Management comment

The following controls have been set in place with additional controls to occur based on outcomes of monitored changes:

All credit card purchases MUST have a PO;

All historical POs are being reviewed & will be closed 'on-bulk' once completed.

Responsible person: Executive Manager Finance & Corporate Services

Completion date: New process implemented April 2025. Monitoring the outcome/s

will determine if any further controls are required.

5. Rates reconciliation**Finding**

During the review of the process for accounting for assessment rates charged to ratepayers, the predecessor auditor identified the absence of monthly reconciliations between property values determined under the Valuation of Land Act 1978 (as provided by Landgate) and those recorded in the Shire's Datascape rates system. The predecessor auditor also noted that a rates reconciliation was prepared at 30 June 2023, and no issues were observed in that regard.

As part of the 2024 audit, it was found that the practice of performing monthly reconciliations of property values continues to be absent. While the Shire did prepare a reconciliation at

30 June 2024, no monthly reconciliations have been provided or performed throughout the year, consistent with the predecessor auditor's finding in previous years.

The issue identified in previous years remains unresolved. Although the Shire prepares an annual reconciliation at 30 June each year, the absence of monthly reconciliations continues to be a concern.

Rating: Significant

Implication

Rateable property values throughout the year may not represent the value of property values as provided by Landgate and determined under the Valuation of Land Act 1978 at 1 July each year as required by the Local Government Act 1995 section 6.28.

Recommendation

We recommend that a reconciliation of property values as provided by Landgate (determined under the Valuation of Land Act 1978), and values recorded in the Shire's Datascape rates system is performed on a monthly basis and is reviewed by management who is independent of the preparer.

Management comment

A reconciliation of rates now occurs every month. The process does require oversight & sign off by a reviewer.

Responsible person: Executive Manager Finance & Corporate Services

Completion date: EOM process underway.

Oversight & review to occur effective April 2025.

6. Supplier Masterfile Controls

Finding

During the 2023 audit, the predecessor auditor noted that Supplier Masterfile Amendment Forms were used to document and authorise changes to the supplier database.

From a sample of 10 Supplier Masterfile Amendments Forms reviewed, they noted the following:

- 10 instances where there is no evidence of review by a senior employee of the Shire.
- Two instances where there was no evidence of ABN checks being performed in respect of new suppliers.

- One instance where the ABN details on the supplier form and invoices did not agree with the Datascape accounting system supplier database.

2024 Finding

We were unable to obtain sufficient documentation to confirm whether the controls over supplier Masterfile amendments were operating effectively during the year ended 30 June 2024.

As a result, we consider this a current year finding, and we were unable to determine whether the prior year issue has been addressed.

Rating: Significant

Implication

Without a documented review of changes to the Supplier Masterfile by a senior person there is an increased risk of unauthorised or inaccurate supplier information being processed to the supplier module giving rise to the risk of payments not being made to the appropriate supplier.

Without sufficient background checks of new suppliers such as bank and ABN checks, there is a risk of inaccurate supplier information being processed to the supplier modules giving rise to the risk of payments not being made to the appropriate supplier.

Recommendation

We recommend that Supplier Masterfile Amendments Forms are reviewed on a regular basis and manually or digitally signed by a senior employee of the Shire as evidence of review.

We further recommend that that evidence of an ABN verification and banking details check is recorded on the Supplier Masterfile Amendments Forms and relevant supporting documentation is attached.

Management comment

Supplier Masterfile New &/or Amendments Forms have been redone as per below. Once the Supplier details are added or amended, no further transactions occur until the changes are marked as being 'Reviewed'. The reviewing of these forms also includes ensuring that the required supporting documentation e.g.: bank statements; ABN lookup etc are attached to the Supplier Masterfile.

Office Use

	Entered By		Reviewed By
Officer Name:		Officer Name:	
Signature:		Signature:	
Date entered:		Date entered:	

Responsible person: Executive Manager Finance & Corporate Services

Completion date: In place. Regular monitoring & training required

7. IT Governance

Finding

During the testing of IT controls, the predecessor auditor noted the following:

Absence of IT-related policies and procedures

The Shire lacks comprehensive IT related policies and procedures, indicating a potential gap in governance and regulatory compliance. Although there exists an ICT Use Policy, important information such as adoption and review dates are absent, which raises concerns about its relevance and effectiveness.

No current IT Strategic Plan

The absence of a current IT Strategic Plan suggests a deficiency in long-term vision and direction for the Shire's IT initiatives. While a previous ICT 2018-19 plan existed, the absence of an updated version may result in misalignment with Shire goals and technological advancements.

Missing IT Asset Management Plan

The Shire does not have an IT Asset Management Plan in place, indicating a lack of structured processes for the acquisition, deployment, maintenance, and disposal of IT assets. This oversight can lead to inefficiencies, increased costs, and potential security risks.

Absence of asset classification based on sensitivity

The Shire lacks a system for classifying IT assets based on their sensitivity to the project or Shire. This omission can result in inadequate protection of sensitive information, potentially exposing the Shire to security breaches and compliance violations.

2024 Finding

We were unable to obtain sufficient evidence to determine whether the prior year's IT governance deficiencies have been appropriately addressed.

The lack of updated policies, plans, and asset classification systems indicates ongoing issues in governance, regulatory compliance, and security risk management.

As a result, we consider this an unresolved finding from the prior year that persists in 2024

Rating: Significant

Implication

The Shire might face significant risks stemming from the absence of IT related policies and procedures. Without clear guidelines in place, the Shire may struggle to comply with relevant laws, regulations, and industry standards,

potentially leading to legal consequences, financial penalties, and reputational damage.

The lack of a current IT Strategic Plan hampers the Shire's ability to align IT initiatives with business objectives and allocate resources effectively, which could result in redundant investments, missed opportunities, and decreased competitiveness.

The absence of an IT Asset Management Plan and asset classification framework can lead to operational inefficiencies and security vulnerabilities which increases the risk of data breaches, loss of intellectual property, and reputational harm, underscoring the urgent need for comprehensive IT governance measures to mitigate these risks and safeguard the Shire's interests.

Recommendation

To strengthen IT governance, we recommend the Shire review and update IT policies and procedures, ensuring clarity and adherence to industry standards. Clear adoption and review dates are to be established to foster ongoing improvement and accountability.

Additionally, we recommend developing an IT Strategic Plan aligned with business objectives, engaging stakeholders for support and regularly updating it to reflect evolving priorities.

The implementation of an IT Asset Management Plan will assist to manage asset lifecycles effectively, with defined processes for tracking, inventory management, and data destruction. Asset classification based on sensitivity will prioritise protection measures, with regular reviews to adapt to changing needs and risks.

Management comment

The shire has conducted an IT Audit in April 2025 and has prepared a draft IT Strategic Plan which will be presented to the Audit and Risk Committee in June 2025. Following the results of the IT Audit, adoption of the IT Strategic Plan, associated policies and procedures will be prepared for Council adoption.

Responsible person: Executive Manager Finance & Corporate Services

Completion date: 30 June 2026

8. Security weakness in active directory/workstation

Finding

The computer audit report and computer worksheet report of 3 March 2023 show significant security weaknesses in the organisation's active directory configuration.

A substantial number of computers are not included in the Domain Group, indicating a lack of proper management and oversight in the network infrastructure.

Additionally, the computer patch update dates are incorrectly recorded. For example, the TSC- CR03 patch update date is registered as 1 January 0001, which is an invalid entry. This suggests a failure in the system's ability to properly track and update patch installation dates, indicating a gap in control and oversight over patch management processes.

2024 Finding

We were unable to obtain sufficient evidence to determine whether the prior year's finding regarding the active directory configuration and patch management has been appropriately addressed.

The issues identified in the prior year, such as computers not being included in the Domain Group and the incorrect recording of patch update dates (e.g., TSC-CR03 patch update date recorded as 1 January 0001), suggest a failure in the system's ability to properly track and update patch installation dates, indicating a gap in control and oversight over patch management processes.

As a result, we consider this an unresolved finding from the prior year that persists in 2024.

Rating: Significant

Implication

The exclusion of computers from the Domain Group can lead to unauthorised access, compromise of sensitive data, and increased exposure to external threats.

Inaccurate patch update dates indicate a failure to maintain an effective security posture, leaving the network susceptible to known vulnerabilities and exploits. Such weaknesses could result in data breaches, system outages, and reputational damage to the organization.

Recommendation

We recommend that management conduct a review of the active directory structure to ensure all computers are properly included in the Domain Group and implement access controls to prevent unauthorised entry.

We further recommend that management rectify the inaccuracies in patch update dates by establishing a systematic approach to patch management.

Management comment

This has been identified in the IT Audit and measures will be put into place to ensure these issues are addressed as a matter of urgency.

Responsible person: Executive Manager Finance & Corporate Services

Completion date: 31 December 2025

9. Outdated Business Continuity Plan / Disaster Recovery Plan

Finding

Upon review of the Shire's Business Continuity Plan ("BCP") and Disaster Recovery Plan ("DRP") documentation, it was noted that no date indicating the document's development or revision was present. Furthermore, upon examination of contact details, it appeared that the document had not

undergone any recent revisions. Additionally, while backup testing had been conducted, there was a lack of evidence to suggest that testing of the BCP and DRP had taken place.

2024 Finding

For the 2024 audit, we were advised that the Shire commenced a review of the BCP and DRP during 2023; however, the process was not finalised. The version provided to the audit team was a draft that had not been formally approved or issued and therefore cannot be considered an official version of the Shire's BCP and DRP.

Rating: Moderate (Index of Findings Significant)

Implication

The absence of documented revision dates raises concerns regarding the currency and relevance of the BCP and DRP. Without clear indications of when the plans were last updated, there is uncertainty regarding the alignment of these documents with current organisational processes, technologies, and risks.

Furthermore, the lack of testing of the BCP and DRP presents significant vulnerabilities. Testing is essential for validating the effectiveness of the plans and identifying any gaps or deficiencies in preparedness.

Recommendation

We recommend documenting the development and revision dates of the BCP and DRP, ensuring clarity regarding their currency, and facilitating regular reviews and updates.

Thorough testing of the BCP and DRP should be conducted to assess their effectiveness in real-world scenarios, identifying weaknesses and areas for improvement. Implementing a schedule for regular review and testing, involving all relevant stakeholders, will help maintain the plans' relevance and effectiveness over time.

Management comment

The Shire's BCP/DRP is currently being finalised with the Plans going to the July 2025 OCM for adoption.

Responsible person: Mr Aaron Bowman, Chief Executive Officer

Completion date: July 2025

10. Action Taken by the Shire of Toodyay

The Shire of Toodyay notes that many of these items have been reported as significant items in previous years audits (some dating back to 2021) and reported to Council through the management letters, however our records show that these items have not followed the requirements section 7.12A of the Local Government Act (1995) as amended and this is the first report since 2020 to the minister advising what corrective actions are being taken to address these issues.

Against each of the above items is Management Comments and these comments are the actions that either have been taken or will be taken to address each of the significant items that the Auditor has raised.

It must also be noted that since the conclusion of the 2024 financial year, the Shire has undergone a total change in management where, under the previous CEO and audit committee these matters were allowed to continue without being addressed and no corrective action taken to address them. The Current CEO Management team and Audit and Risk Improvement Committee are actively working to address these historical issues in the leadup to the final Audit in November 2025.

Of the significant issues raised, 3 items would have had a potential impact on the audit opinion and these were Bank Reconciliations, Asset Register Integrity Issues affecting depreciation reporting and Deficiencies in Infrastructure asset depreciation and record reconciliation. The Bank Reconciliations item has been outstanding since 2021.

The Shire is working towards addressing these and all the issues by either completing the actions required, preparing the necessary registers and by Council adopting the appropriate policies. These will be completed by the timeframes specified in the completion dates detailed against each action.

A copy of the Management Report and the Audit Committee Minutes considering this matter are attached.

If you have any queries in relation to the above, please contact me at ceo@toodyay.wa.gov.au

Yours sincerely

Aaron Bowman JP
Chief Executive Officer



Minutes

Elector's General Meeting

4 September 2025

To: Elector's General Meeting Members and Councillors.

Here within are the Meeting Minutes of the Elector's General Meeting, held on the above-mentioned date in the Morangup Community Centre, 3 Wallaby Way, Morangup WA 6083.

Aaron Bowman JP

CHIEF EXECUTIVE OFFICER

ELECTOR'S GENERAL MEETING MINUTES4 SEPTEMBER 2025**Preface**

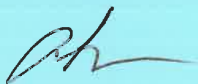
When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the next Committee Meeting, where the Minutes will be confirmed subject to any amendments made by the Committee.

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 8 September 2025.



Aaron Bowman JP
CHIEF EXECUTIVE OFFICER

Received Minutes

These minutes were received at an Ordinary Council Meeting held on 25 September 2025 pursuant to s.5.33 of the *Local Government Act 1995*.

Signed:

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

CONTENTS

1 OPENING AND ANNOUNCEMENT OF VISITORS.....4

2 ATTENDANCE AND APOLOGIES.....4

2.1 APOLOGIES4

3 OFFICER REPORTS5

3.1 2023-2024 Annual Report Accepted by Council.....5

4 GENERAL BUSINESS.....7

4.1 MOTIONS FROM ELECTORS7

4.2 QUESTIONS FROM ELECTORS.....7

3 CLOSURE.....17

ELECTOR'S GENERAL MEETING MINUTES4 SEPTEMBER 2025**1 OPENING AND ANNOUNCEMENT OF VISITORS**

Cr M McKeown, Shire President, declared the meeting open at 6.39pm and read aloud an Acknowledgement of Country:

I acknowledge the Ballardong Noongar people and the Yued and Whadjuk people, the traditional custodians of the land where we meet today within the Shire of Toodyay. I pay my respect to their elders, past and present.

ATTENDANCE AND APOLOGIES**2**Electors

Mr S Van Der Heyden

Mrs M McKeown

Mrs T Chitty

Ms K Barrack

M & T Taylor

Mr R & Mrs N Mills

Mr B Allan

Mr P & Mrs E Ruthven

G Cooper

Mr K & Ms S Maddrell

J & D Riley

Councillors

Cr M McKeown

Shire President (Chair)

Cr M Dival

Deputy Shire President

Cr J Prater

Councillor

Staff

Mr A Bowman JP

Chief Executive Officer

Ms V Crispe

Executive Manager Infrastructure, Assets & Services

Mr A Hart

Executive Manager Finance & Corporate Services

Mrs M Rebane

Governance Coordinator

2.1 APOLOGIES

Cr C Duri Councillor

Cr R Madacsí Councillor

Cr S McCormick Councillor

Cr D Wrench Councillor

Ms S Bossell

Mr S & Mrs S Gambelle

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

3 OFFICER REPORTS

3.1 2023-2024 Annual Report Accepted by Council

Date of Report:	6 August 2025
Applicant or Proponent:	Shire of Toodyay
File Reference:	MTG7
Author:	P Kaur – Executive Services Officer
Responsible Officer:	A Bowman JP – Chief Executive Officer
Previously Before Council:	24 July 2025 OCM
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Review
Attachments:	1. 2023-2024 Annual Report.

PURPOSE OF THE REPORT

To receive the 2023/2024 Annual Report (**Attachment 1**)

BACKGROUND

In accordance with s.5.27 of the *Local Government Act 1995*, a general meeting of the electors of a district is to be held once every financial year on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.

The purpose of holding a general meeting is to discuss prescribed matters in accordance with r.15 of the *Local Government (Administration) Regulations 1996* which states that "the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business."

COMMENTS AND DETAILS

At the Ordinary Council Meeting held in July 2025, Council accepted the 2023/2024 Annual Report. This report is presented to be received.

IMPLICATIONS TO CONSIDER**Consultative:**

Nil.

Strategic:

Shire of Toodyay Council Plan 2023-2033

Outcome 9. Responsible and effective leadership and governance.

ELECTOR'S GENERAL MEETING MINUTES**4 SEPTEMBER 2025****Policy related:**

Governance.

Financial:

Nil.

Legal and Statutory:

s.5.27 Electors' general meetings - Local Government Act 1995

Risk related:

The risk in the Annual Report not being received by the Annual General Meeting of Electors is Insignificant. This report mitigates the risk.

Workforce related:

Nil.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That the Shire of Toodyay Annual Report for the 2023/2024 financial year, accepted by Council Resolution No.OCM141/07/25 on 24 July 2025, as presented, be received.

Ms N Mills moved the Officer's Recommendation.

Ms K Barrack seconded the motion.

Mrs E Ruthven objected to the motion.

Debate commenced.

The motion was put.

OFFICER'S RECOMMENDATION/EGM RESOLUTION NO.EGM001/09/25

MOVED Ms N Mills

SECONDED Ms K Barrack

That the Shire of Toodyay Annual Report for the 2023/2024 financial year, accepted by Council Resolution No.OCM141/07/25 on 24 July 2025, as presented, be received.

MOTION CARRIED 8/2

ELECTOR'S GENERAL MEETING MINUTES4 SEPTEMBER 2025**4 GENERAL BUSINESS****4.1 MOTIONS FROM ELECTORS**

Nil.

4.2 QUESTIONS FROM ELECTORSMrs E Ruthven

Question	CEO Response unless otherwise specified.
Would you please explain why public questions about the annual report can only be asked after the meeting has voted to accept it (or not) rather than before voting?	<i>Regulation 15 of the Local Government (Administration) Regulations 1996 requires in relation to Elector's Meetings that Matters to be discussed at a General meeting (Act s. 5.27(3)) are, firstly, the contents of the annual report for the previous financial year and then any other general business.</i> <i>When the Agenda was put together, the words "Public questions about the annual report" were left in place when it had been supposed to read "Questions from Electors" under the heading of General Business.</i> Shire President response: <i>Clause 15 of the Admin Regs states that the financial report has to be done first before any general business and these questions are part of General business.</i>
During the July agenda briefing, Cr Dival queried the inaccurate councillor payments figures in the Annual Report. The CEO replied that this is what has come out of the system so this is what we have to go on and said "We must take the figures out of the system". When you knew it was wrong, and the Independent Auditor's Report states "Council is responsible for overseeing the Shire's financial reporting process", why was it not corrected before the finalisation of the annual report?	<i>Although it appeared wrong as it would be reasonable to expect that two councillors elected at the same time should receive the same sitting fee, this was not the case as one councillor, being the Deputy Shire President also gets a Deputy Shire President's allowance.</i> <i>The councillor allowance provided to the Deputy Shire President was understated and the sitting fee was overstated however the total payment was correct and this was what was paid to Cr Dival.</i> <i>Councillors are aware that they are responsible for overseeing the Shire's financial reporting processes together with the ARIC committee and this is why changes are being implemented due to prior year's non-compliance.</i>
In s7.12A of the Local Government Act:	<i>Yes. We are aware of Section 7.12A</i>

Page 7

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
(3)(a) and (b) state that the local government MUST determine and take action on any matters raised as requiring action by the auditors, and (4)(a) and (b) state that the local government MUST prepare a report addressing significant matters raised by the auditor including actions taken/to be taken with respect to those matters and that report must be given to the minister within three months after the audit report is received by the local government. Has the shire prepared a report addressing matters of significance in the audit report? If yes, has that report been given to the Minister as per the Act? If no, why not and when will it be done?	<i>Section 7.12A of the Local Government Act 1995 states that a local government is to do everything in its power to — (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and (b) to ensure that audits are conducted successfully and quickly.</i> <i>As a previous past chairperson of the Audit Committee, you would be aware that it is normal practice for anything to do with audit to go through the Audit Committee which is now called the Audit, Risk and Improvement Committee.</i> <i>Shire Officers prepared correspondence to the Minister that contains the report addressing the significant matters identified in the Auditor's Financial Management letter and actions that will be taken to address those matters.</i> <i>This item was an item on the ARIC agenda actually this morning.</i> <i>The Audit, Risk and Improvement Committee met today where they considered the Section 7.12A Report on significant matters raised in audit. The Committee's Recommendations will now be presented in a report to Council being the next council meeting which is on 25 September 2025.</i> <i>The report has not been provided to the Minister as it has not been endorsed by Council as yet. It will be done at the 25 September 2025 Ordinary Council Meeting.</i> <i>The ARIC has received the Closing Report and the Final Management Letter for 2023/2024 and the draft audit opinion at their meeting held on 5 June 2025. These documents were received by Council on 26 June 2025. The Annual Report for 2023/2024 was adopted by Council on 24 July 2025.</i> <i>As to the financial system of the Shire, it has been well publicised that there have been significant issues which are the same as those that have been continuously raised. The previous Council was in breach of section 7.12A of the Local Government Act when they failed to prepare a report and notify the minister.</i>
Section 7.12A of the Local Government Act, (5) requires the local government, after giving the report to the Minister, to publish a copy of the report on the shire's	<i>This will be done after Council adopts the report on 25 September 2025 assuming it does adopt the report.</i> <i>I would also point out that for audits for the year ended 2021, 2022 and 2023 significant issues were raised by the auditor and compliance with Section 7.12 did not</i>

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
website. Has this been done and, if so, where is it on the shire's website? If not, when will it be done?	<i>occur as there is no record of these items being presented to Council and reported to the Minister.</i> <i>It was reported in the Compliance Audit Return lodged for 2024 in March 2025 that Council had received correspondence from the Auditor General pertaining to the Management Letter and Findings report for the 2021/2022 financial year (that was done at the 24/01/2024 Special Council Meeting) and the 2022/2023 financial year (at the 22 June 2024 Ordinary Council Meeting) that Shire did prepare a report addressing the significant matters. It is unclear whether the Shire gave a copy of any reports mentioned above to the Minister within 3 months after the audit report was received by the local government.</i> <i>The Shire has had significant issues identified for the above years in a row which are the same issues having been raised however these issues were never properly addressed; hence the continuation of these issues being raised. The Shire Records indicate that in prior years the Shire has been in breach of the local government Act as it failed to comply with s.7.12A.</i> <i>In respect to the report for the 2023/2024 financial year, this report will be published onto the Shire website on the page called "information published on official website"</i>
Given that since late last year there have been many queries about missing payments from the monthly payments lists, it seems that there has been little, or no progress made with the Datascape financial records so is it likely that the shire will receive another disclaimer audit for 24-25?	<i>There has been huge progress on Datascape.</i> <i>The direct debit payments stopped being reported to Council in October 2022. This was found and corrected in 2025. I am unsure why this was not discovered earlier and corrected.</i> <i>To answer the question as to why this practice was stopped – you would have to ask previous councillors and/or the members on the previous Audit Committee .</i> <i>The reason why this is stopped is uncertain. There are no records available to show why they decided to do so.</i> <i>The Shires Auditors and the Office of the Auditor General have stated on several occasions that they have seen significant improvements and changes that had been put in place to address issues in the last year which makes us all confident that the Shire will receive an audit report by the statutory date of 31 December 2025 which has not been achieved for a number of years. The outcome of a future event cannot be predicted. The new management team has been working with the Auditor and Audit and Risk</i>

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
	<i>Improvement Committee to ensure that a favourable audit is achieved in the 2024-25 year.</i>
Admin Regulation 15 provides the matters to be discussed at general electors' meetings, including "any other general business", meaning general business items other than the contents of the annual report. This is also stated within the officer report. Any new procedures or actions by the presiding member must act within the law. Why is there no "any other general business" on the agenda as required by Admin Regulation 15?	<i>There is and that is why we are having questions under general business now. The reason is that the original agenda published stated under the heading of "General Business" that Items 4.1 were Motions from Electors and as stated previously, section 4.2 was incorrectly worded and was supposed to read Questions from Electors. Both Items 4.1 and 4.2 were under the heading of General Business on the Agenda. We have had people that have submitted their questions, not only about the Annual Report, including yourself, on general business items.</i>
The 2025-26 budget includes a figure in excess of \$2M for development near the Toodyay Recreation Centre. Is the Shire planning to do the subdivision or will it be done by a developer?	<i>The Shire.</i>
Has the shire prepared a business plan for the development of this area and, if so, where can it be viewed?	<i>When you refer to the Business Plan I assume you are referencing section 3.59(2) of the Local Government Act and if that is the case it is not required. The Shire was successful with 10 other local governments in getting a share of approximately \$900,000 of grant funding for regional housing. It has been well publicized. As part of the project we were successful with 10 other local governments in getting \$32 million dollars and that was tied to the Australian Labor Party's Federal \$32 billion homes for Australia Plan which aims to increase housing supply nationally and provides funding to states and territories, including Western Australia. The Shire of Toodyay is involved in local housing projects and is seeking to implement planning reforms and amendments to increase housing supply, with some funding obtained through the Commonwealth's Housing Support Program to support planning capability. As part of this process a detailed business case to justify the grant was undertaken, on behalf of all ten local</i>

Page 10

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
	<i>governments which is separate to a section 3.59(2) Business Plan.</i>
During last week's OCM it was announced that Martin Aldridge is the shire's new CESM. Yesterday it was announced in the West Australian newspaper that Martin Aldridge had been appointed to the position of commissioner in the Shire of Port Hedland for a period of six months. As that period covers the summer fire season, will another new CESM have to be appointed?	<i>It wasn't announced at the Ordinary Council Meeting but what was said verbatim was:</i> President <i>Do I have a mover? Cr Prater. Do I have a seconder? I'll second it</i> <i>Are there any objections?</i> Cr McCormick <i>I have a question.</i> President <i>Yes.</i> Cr McCormick I have a question. <i>Is this implying that Mr Aldridge is employed as a CESM in replace of?</i> CEO response <i>Yes.</i> Cr McCormick <i>Thank you.</i> President <i>I have the mover. I have the seconder. Do I have any objections. I will declare that carried. Thank you.</i> <i>Just a little more detail about this. Although this question is an operational matter regarding the personal affairs of an employee I will advise that it is very encouraging to know that there is a high calibre of people wanting to work at the Shire of Toodyay at the moment which includes returning employees that previously left due to organisational culture. This is an example that illustrates the high calibre of people now wanting to work at the Shire of Toodyay and although this question is again an operational matter regarding the personal affairs of an employee- I will advise you that Mr Aldridge has been appointed for 9 weeks for long service leave relief. At the council meeting that you are referencing, a resignation was tendered in the morning of by the substantive CESM, and therefore a revised officer's recommendation of FCO appointments was provided to Council. The recruitment for a permanent CESM will commence shortly.</i>

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
	Shire President response: <i>I am not sure your question was answered. I think your question was or the implications of which is that he might not be available.</i> CEO response: <i>The Summer fire season starts on 1 November 2025. Mr Aldridge was appointed only for nine weeks till the end of October 2025 for a temporary cover and we will now be recruiting for a permanent CESM.</i>
Why has a code of conduct breach against Cr Madacsi been added to the shire's register and not the upheld breach against Cr Dival for her untruthful election campaign when I was told by the CEO verbally and in writing that it would be?	<i>First thing is that looking at the breach it was for published material on Facebook that was not factually correct regarding the Toodyay Recreation Centre operational costs.</i> <i>The second thing is no you are not correct. I did not tell you that.</i> <i>The third thing is that Cr Madacsi has been added to the shires register as she was found to be in breach of the shires Code Of Conduct Clause 9 Relationship with others As a representative of the Shire of Toodyay, a Council member, committee member or candidate - (c.) must not use offensive or derogatory language when referring to another person; and this is because she used derogatory language towards Cr Prater.</i> <i>Continuing on with that and I know you asked a question at the December 2024 Council meeting asking the same question about Cr Dival. That was because 1) Council had not adopted the policy and 2) moving forward it was that anyone that was found guilty would be added to it.</i>
I have it from you in writing that it would be done.	<i>If you like and if you indulge me I can read it out. This is correspondence from the CEO to Mrs Ruthven dated Thursday 2 January 2025 that was emailed where in response to your email, I provided the following:</i> <i>The current shire of Toodyay complaints policy states</i> <i>"It is an offence for a person to disclose that a complaint has been made and/or any details of a complaint unless Council have made a formal finding of a breach in respect of the complaint."</i> <i>In reference to your complaint that Council has made a formal finding, you should have received as per the current policy a written notice of the finding and the reasons for the finding and a copy of Council's decision including any reasons for the decision that were not part of the report.</i>

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
	If you did not receive all of the above, please advise and I will ask the current complaints officer to provide to you. Please note - There is nothing that prevents you from now disclosing the details of the complaint as Council has made a formal finding. The proposed updated policy, which was item 9.5.2 of the December Council meeting, which council deferred once adopted, which also will appoint myself as the complaints officer. I will be including (disclosing) any division 3 code of conduct complaints in the register of complaints as per my answer to your question raised at the council meeting, when the complaint is upheld. Until Council has adopted the new Council policy and appoints me as the complaints officer the inclusion of upheld Division 3 complaints are not being included in the register. The inclusion of Division 3 complaints upheld on the shire's complaints register, then makes it very clear to all involved that there has been a "formal finding" and as such the non-disclosure provisions / offence is clearly then not applicable. The inclusion of these also provides a greater level of transparency. Regards Aaron.

The Shire President advised that questions were already received from Mr A Walker. The Shire President read these questions out for the benefit of the electors attending the meeting.

Question	CEO Response unless otherwise specified.
The outsider states the total revenue for this budget increases about \$460,000 and may not cover increased costs. My question is: how has the shire been able to keep the rate increase to 2.2% when some other local governments were much higher?	Yes Correct. There are other local governments that are much higher and a good example is Gingin started at 11%. There was nearly a riot in town. Then the rate went down from 9 to 7. With us, how did we get 2.2% when the average around us has been about 5%? Well there are quite a few things and we have answered this question quite a few times in the council meeting but I asked staff to just put together some dot points.

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
	Over the last 12 months, the Shire has saved over \$200,000 per annum on leasing expenses by purchasing heavy plant outright. So there were five large items of plant being leased. The Shire has also implemented changes and operational efficiencies that ensure: • less reliance on contractors and controlling wages growth. You would not in the budget adopted for this financial year the total employee cost was less than last financial year. • Staff doing the job they were employed to do. • leaks that had been ongoing are now fixed. • Making staff accountable. • equipment is only leased when it is required, and not for the whole period of a project. • Performance managing staff occurs to do their jobs. The Shire has also found that some lease agreements that had been rolled over, so for example, the cost of plant was twice the cost of the original purchase price. Another leasing example is solar panels at the depot and library. The originally cost \$16,000 and total lease payments were \$35,000. Shire President question Can you just explain how that happened? If the cost \$16,000 how did we end up paying \$35,000? Executive Manager Finance and Corporate Services response The lease agreement was taken out over a period of seven years and the total payments over that seven year period was \$35,000. The lease concluded on 31 October 2024. CEO response (continued) There were more things that we looked at. It has been well documented. Quite some

Page 14

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
	<i>big savings have also been achieved through no longer using scheme water at the full commercial rate and now using water from a bore at the depot and also farmers dams. Scheme water is also no longer used to water ovals.</i> <i>The Shire has repaired the existing bore and pumps and reinstated watering the ovals using the existing bores which would be savings upwards of \$100,000 per annum.</i> <i>The Shire has also disposed of surplus plant that was no longer used, including 4 x utilities, a street sweeper that never worked from new, the cherry picker, the side tipper (not economical to repair) and old plant machinery that was no longer usable or functional, horse float, traffic control trailers. This has returned approximately \$200,000 to the plant replacement reserve.</i>
He/she has said the shire owns the Clinton St duplex which is being disposed of, and he/she wondered what the thinking was as worker accommodation is needed and why Clinton St can't be used. I'd like to ask what is the thinking?	<i>The thinking was that currently the Clinton Street duplexes are 3 x 1's and can only house two staff members as male and female staff cannot share. Previously two male staff members would refuse to share due to issues. Therefore there were occasions where staff were driving after a significant days' work.</i> <i>The selling of the property allows the Shire to provide a benefit to the community by adding housing stock and it provides an opportunity to the Shire to construct single person worker accommodation which this transaction will allow the shire to reduce its ongoing operating expenses due to the current age and condition of the Clinton St duplex as the building requires significant maintenance, as Councillors all saw in the Building Maintenance condition report presented to Council. It will then allow a newer building which will be no additional cost to the ratepayer.</i>
He/she says there was an extra \$500,000 provided for road maintenance and he/she expected to see a huge amount going on. Was the extra road maintenance done and	<i>This is a similar question asked at a previous Council meeting.</i> <i>The Shire graded all gravel roads with a number of roads receiving gravel for high</i>

Page 15

ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.																
how did the Council find the extra \$500,000? Was something not done somewhere else?	<i>risk sections in the Shire in the 2024/25 year which had not been done for many years. Gravel re-sheeting of telegraph road utilizing gravel supplied free by a local farmer with the Shire undertaking the extraction and crushing reducing the cost of purchasing gravel and freight costs.</i> <i>A number of drains in the town site were cleaned out and unblocked including some mapping to ensure drains were functioning correctly. Street sweeping of the town site roads. Section of Anzac Ave re-asphalted. The majority of the funds were reallocated from Consultants Fees to Roads Maintenance.</i>																
The outsider has said that back in 2021 a start was made on improving financial management, increasing rate income going towards roads and restoring the depleted road reserve account, and said slow progress was being made. My question is, given this, and given Council recently allocated \$500,000 for urgent road maintenance, were the claims made about 2021 followed through with? Was money allocated to roads increased? was the reserve account restored? and do the roads appear to have benefited from the 2021 decision - that is, has the maintenance been adequate since then?	<i>I am going to start with a Disclaimer note that given that the Audits for the years 20/21, 22/23 and 23/24 were disclaimer audits, the expenditures cannot be verified as accurate so we have taken these out of the Annual Report.</i> <i>From historical data expenditure on roads maintenance from 2021 is as follows;</i> <table border="0"> <tr> <td><i>2020/21</i></td><td><i>\$566,000</i></td></tr> <tr> <td><i>2021/22</i></td><td><i>\$347,860</i></td></tr> <tr> <td><i>2022/23</i></td><td><i>\$436,551</i></td></tr> <tr> <td><i>2023/24</i></td><td><i>\$752,764</i></td></tr> </table> <i>The Roads Reserve had the following balance at the end of each year:</i> <table border="0"> <tr> <td><i>2020/21</i></td><td><i>\$0</i></td></tr> <tr> <td><i>2021/22</i></td><td><i>\$0</i></td></tr> <tr> <td><i>2022/23</i></td><td><i>\$20,000</i></td></tr> <tr> <td><i>2023/24</i></td><td><i>\$45,770</i></td></tr> </table> <i>If we look at expenditure in 2024/2025 to start with it was only going to be \$463,244 but with the extra \$500,000 we repurposed from other savings we spent: \$963,244. You will recall, Mr Shire President, in Budget workshops it was put to you and the Councillors that we need to be spending at least \$1m on road maintenance as a minimum. That is just a basic amount because we also have a lot of catchup and</i>	<i>2020/21</i>	<i>\$566,000</i>	<i>2021/22</i>	<i>\$347,860</i>	<i>2022/23</i>	<i>\$436,551</i>	<i>2023/24</i>	<i>\$752,764</i>	<i>2020/21</i>	<i>\$0</i>	<i>2021/22</i>	<i>\$0</i>	<i>2022/23</i>	<i>\$20,000</i>	<i>2023/24</i>	<i>\$45,770</i>
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ELECTOR'S GENERAL MEETING MINUTES

4 SEPTEMBER 2025

Question	CEO Response unless otherwise specified.
	you may recall Mr Shire President that in this year's 2025/26 budget there is \$1,128,433 (Budgeted Expenditure).
It's not any secret that the affairs of the Shire were an absolute mess, and we electors are now more aware of the depth of the mess with your candid responses to questions from the public at council meetings. We do see all the improvements that are happening, and I want to thank you for that. But, being continually harassed and attacked by the Herald and others must be difficult for everyone, from the CEO and President who bear the brunt of it, and other staff and councillors. I'd like to ask, does this affect your health and are you OK? Do you have strategies to keep you sane?	I am not going to go into the personal affairs of myself or individual staff. Working in local government can be a thankless task but it is great to see us making improvements and some residents and ratepayers are giving us compliments that are keeping us going. Just to let you know Mr President that all Employees have access to with TELUS Health Employee Assistance Program and that also includes Councillors. <i>Telus Health offers:</i> • Confidential support, including counselling, that can help you find solutions to the challenges you face • TELUS Health One: an online wellbeing platform to access self-guided support, articles, resources and more • Work/life solutions including family support services, legal and financial support, health coaching, nutritional support and more. Shire President response: Thank you Mr Walker for the question because I do have strategies that do keep me sane. Thank you for the comment. That is the end of general business.

3 CLOSURE

The Shire President commented on the fact that the numbers at the elector's meeting tonight far exceeds the number of people that have turned up to previous meetings which was 4, 5 and 3 so we have exceeded that tonight. Thank you very much.

The Shire President declared the meeting closed at 7.18pm.



2026 Meeting Schedule

Council and Committee Meetings

2026	Agenda Forum	Ordinary Council Meetings	Council Workshops	Audit, Risk and Improvement Committee	Bush Fire Advisory Committee	Local Emergency Management Committee
ACRONYM	AF	OCM	CW	ARIC	BFAC	LEMC
Time	5.30pm	5.30pm	5.30pm	10.30am	6.00 pm	10.30 am
Venue	Council Chambers	Council Chambers	Council Chambers	Council Chambers	Council Chambers	Council Chambers
JAN	29/01/2026	no meeting	15/01/2026		22/01/2026	
FEB	26/02/2026	5/02/2026	19/02/2026	12/02/2026		
MAR	26/03/2026	5/03/2026	19/03/2026			12/03/2026
APR	30/04/2026	2/04/2026	16/04/2026		9/04/2026	
MAY	28/05/2026	7/05/2026	21/05/2026	14/05/2026		
JUNE	25/06/2026	4/06/2026	18/06/2025			11/06/2026
JULY	30/07/2026	2/07/2026	16/07/2026		9/07/2026	
AUG	27/08/2026	6/08/2026	20/08/2026	13/08/2026		
SEPT	24/09/2026	3/09/2026	17/09/2026			10/09/2026
OCT	29/10/2026	1/10/2026	15/10/2026		8/10/2026	
NOV	26/11/2026	5/11/2026	19/11/2026	12/11/2026		
DEC	No meeting	3/12/2026	none			10/12/2026
Frequency	LAST Thursday EVERY month (Except Dec)	1st Thurs EVERY month (Except Jan)	3rd Thurs EVERY month (Except Dec)	2nd Thurs Feb, May, Aug and Nov	4th Thurs in Jan 2nd Thurs April, July and Oct	2nd Thurs March, June, Sept and Dec

O:\Compliance\Council and Committee Schedule\PROPOSED 2026 Council and Committee Meeting Schedule.xlsx 11/09/2025 3:10 PM