



Ordinary Council Meeting

5 February 2026

Minutes

To: The President and Councillors.

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

A handwritten signature in blue ink, appearing to read 'A. Bowman', is positioned above the name of the Chief Executive Officer.

Aaron Bowman JP

CHIEF EXECUTIVE OFFICER



Our Vision, Purpose and Values

The Shire of Toodyay's Plan for the Future (Council Plan 2023-2033) is the Community's Strategic Plan outlining the direction that the Shire is undertaking to meet the needs and aspirations of its community.

Our Vision

A caring and visionary rural community, working together to preserve and enrich Toodyay's environment, character and lifestyle.

Our Purpose

The Shire of Toodyay exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

Our Values

We conduct ourselves in line with values the local community cares deeply about:

- **Integrity** - we behave honestly to the highest ethical standard;
- **Accountability** – we are transparent in our actions and accountable to the community;
- **Inclusiveness** – we are responsive to the community and we encourage involvement by all people; and
- **Commitment** – we translate our plans into actions and demonstrate the persistence that will provide results.

Community Aspirations

There are five core performance areas in this plan: People, Planet, Place, Prosperity, and Performance. These areas are interrelated, and each must be satisfied to deliver excellent quality of life in the Shire of Toodyay.

For each area, there is an overarching aspirational statement and desired outcomes, summarised in the Council Plan which is available on the Shire's website at: <https://www.toodyay.wa.gov.au/documents/432/council-plan-plan-for-the-future-2023-2033>

Disclaimer

Any discussion regarding a planning matter or other application that any statement or intimation of approval made by any member or officer of the Shire of Toodyay during the course of any meeting is not intended to be and is not to be taken a notice of approval from Council. No action should be taken on any item discussed at a Council Meeting prior to written advice on the resolution of the Council being received. Any plans or documents contained in this document may be subject to copyright law provisions (*Copyright Act 1998*, as amended) and the express permission of the copyright owner(s) should be sought prior to reproduction.

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Preface

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

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 Council Meeting are put together as a separate attachment to these Minutes with the exception of Confidential Items.

Confidential Items or attachments that are confidential are compiled as separate Confidential Minuted Agenda Items.

Unconfirmed Minutes

These minutes were approved for distribution on 9 February 2026.



Aaron Bowman JP

CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on 5 March 2026.

Signed: 

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



1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr M McKeown, Shire President, declared the meeting open at 5:30 pm 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."

The Shire President read through other preliminaries.

2 RECORDS OF ATTENDANCE

Members

Cr M McKeown	Shire President
Cr M Dival	Deputy Shire President
Cr R Madacsi	Councillor
Cr S McCormick	Councillor
Cr J Prater	Councillor
Cr R Mills	Councillor
Cr S Van der Heyden	Councillor

Staff

Mr A Bowman JP	Chief Executive Officer
Ms V Crispe	Executive Manager Infrastructure, Assets and Services
Mr P Nuttall	Executive Manager Planning and Regulatory Services
Mrs M Taylor	Executive Manager Economic Development and Community Services
Mrs M Rebane	Governance Coordinator
Ms P Kaur	Executive Support Officer

Visitors

Nil.

Members of the Public

5

2.1 APOLOGIES

Mr A Hart	Executive Manager Finance and Corporate Services
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3 DISCLOSURE OF INTERESTS

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

4 PUBLIC QUESTIONS

4.1 RESPONSES TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

4.2 PUBLIC QUESTION TIME

Questions from Ms Susan Pearce

Question 1

Regarding Special Council Meeting held 16 January - Confidential Business Item 2.1 confidential reasoning 5.23(2).

Would you please explain how this section applied to Council closing the meeting.

From the agenda: Council closed the meeting to the public using Section 5.23(4)(e) and Section 5.23(4)(f) of the Local Government Act 1995.

If it deals with a matter that if disclosed, would be likely to impair the effectiveness of any lawful method or dealing with any contravention or possible contravention of the law.

Response

The reason for Closing the meeting to the public as detailed in the minutes of the SCM on 16 January 2026 was as follows;

“This matter is considered to be confidential under Section 5.23(4)(e) and Section 5.23(4)(f) of the Local Government Act 1995, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would be likely to impair the effectiveness of any lawful method or dealing with any contravention or possible contravention of the law.”

As per the report – This section of the meeting was closed to the public in accordance with Section 5.23(4)(e) and section 5.23(4)(f) of the Local Government Act 1995. A typographical error does have a reference in Resolution SCM002/01/26 to Section 5.23(2) however the (2) is the error which will be rectified when the minutes are confirmed.

Question 2:

Did the Shire obtain legal advice on any matters in the report?

Response:

No.

Questions from Ms Beth Ruthven**Question 1**

(Item 10.2.3): The table on P25 of the agenda shows that the 2024-25 significant findings by the auditor were presented to the ARIC on 8 January 2026.

Was this done in a meeting of the ARIC? If not, how was it presented to the committee?

Response

As you indicated the table is on page 25 and it states that it was presented to the Audit Risk and Improvement Committee (ARIC) on 8 January 2026. If it was not presented to the ARIC then this information would not have been included within the table. The only way to present to the ARIC is at a meeting, otherwise it would be presenting the information to committee members of the ARIC. (Res No. ARC002/01/26).

Question 2

Would you please explain why the Officer Report states that research found that the management letters for the 2019/20, 2020/21, 2021/22 and 22/23 audits were not considered by the audit committee or council when minutes of the audit committee meetings and OCMs clearly show that they were?

Response

The report did not say that the Audit Committee or Council failed to receive or consider the Management Letters for the 2019/20 to 2022/23 audits. The minutes clearly show that those documents were tabled and received, and the report does not dispute that.

What the report actually refers to is a different requirement under section 7.12A(4) of the Local Government Act 1995. This requirement goes beyond receiving the audit documents. When the Auditor General identifies a significant matter, the law requires the Shire to:

- 1. prepare a written report (action plan) addressing each significant matter,*
- 2. provide that report to the Minister for Local Government, and*
- 3. publish it on the Shire's website.*

These steps were not completed in those earlier years, even though Council and the Committee did receive the Management Letters.

This is why the report refers to non-compliance with section 7.12A(4) — not because the documents were ignored, but because the additional statutory actions required by the Act were not carried out at the time.

Questions from Mr Allan Henshaw**Question 1**

What was the intent by including screen shots of social media comments in the attachments supporting item 10.2.3 of today's agenda?

Response

You may not be aware that a number of amendments have been made to the Local Government Act 1995, including changes to Section 5.23. As a result, there was no legislative basis for this attachment to be treated as confidential.

The attachment clearly identifies instances where false and misleading information was provided. It was included to ensure full transparency and accountability, and to ensure the context of the report was properly presented for all parties.

Question 2

Was the permission of the page administrators or the authors of comments sought prior to the inclusion of comments from social media on pages 157 to 172 of the attachment in today's agenda?

Response

No.

The names of the authors were removed, and given that the comments could be considered somewhat defamatory toward myself, some staff members, and the Shire of Toodyay entity, and appeared to have been written with the intent to cause personal damage and distress, the only parties the Shire would need to consider in relation to the "publication" of these comments would be myself, the relevant staff, and potentially the Shire of Toodyay entity.

Sections of the community are continually commenting about transparency, while the Shire is transparent in its decisions and information to the community, this report provides the next level in transparency about an issue with understandable community concern. Including the screenshots enhances this transparency by providing context.

As one of my children once said to me when they were younger, if you do not want something to be seen by others, it should not be posted on social media.

Questions from Ms Susan Pearce**Question 3**

Regarding CEO Management Letter to the Auditors Significant Findings for the 2024-2025 Financial Year – Duplicate Payment of a Transaction.

Please explain the difference between the Officer's statement and that of the auditor that it was a payment for \$242,000 that was duplicated and not a number of payments.

Response:

The auditor referred to "an expenditure amount" and also to "a payment". The auditor was incorrect when he referred to the amount as a payment.

The Shire's management response explained that Shire staff identified the duplicate expenditure when it occurred, that is, in July 2025. The auditor identified that expenditure amount, but the auditor did not discover the duplicate expenditure amount, Shire staff did so.

The Officers Report explained that there was a number of payments. Both statements are correct. It was an expenditure amount out of the bank account, which paid several suppliers and Councillors.

It is important to note that Officers did not amend the Auditors Report as has been implied by this question. The Officer has reported specific details to Council in full given that incorrect information has been posted to social media (Facebook) that includes yourself where you stated the community was promised transparency and accountability. Officers do not influence what exists in the Auditor's report.

Question 4

Regarding item 10.2.3 of this meeting.

Would you please explain the auditor findings of no monthly bank reconciliation for the 2024/25 yr considering the Shire has employed a new financial management team and why bank reconciliation was not addressed as per previous years auditor recommendations.

Response:

We cannot explain why the previous management did not action the findings and failed to undertake the reconciliations for the 2021/2022, 2022/2023, 2023/2024 years. In relation to the 2024/25 year, the previous Executive Manager Corporate and Community Services left the Shire in December 2024, and we cannot explain why she did not action the findings and undertake the reconciliations up to November 2024. The current Executive Manager Finance and Corporate Services commenced in January 2025. He assessed the situation and, given the quantum of items that had to be corrected prior to the audit, made the decision to complete one bank reconciliation on 30 June 2025. This decision was made in consultation with the Auditor.

The Shire currently has several senior staff who have financial qualifications, vast experience in the financial sector and who have made significant improvements with the Shire to obtain a Qualified Audit for the 2024/2025 financial year.

Questions from Ms Beth Ruthven**Question 3**

One of the significant findings was concerning a duplicate payment of \$242,521.73 with the first payment having been processed on 03/07/2025.

How many suppliers were paid twice?

Response

40.

Question 4

The auditor states that the second, duplicate, payment was made on 25/7/25, but the Officer Report says “the second creditor payment was made on 22/7/25”.

Is the officer saying that the auditor has the wrong date or, were duplicate payments made on both of those dates?

Response

The report states that action was taken “...once the duplicate payment occurred,” and I would like to emphasise the importance of the word “once.” The Officer’s Report confirms that the second creditor payment was made on 22 July, and that on 23 July an email was sent to all affected suppliers (including Councillors) to advise them of the duplicate payment.

Unless staff are able to foresee events before they occur, it is evident that the date referenced by the auditors is incorrect. Furthermore, this is not the only aspect of their information that is inaccurate.

On page 122 of the Attachments for today’s OCM, Item 2 under Findings Identified During the Final Audit – Duplicate Payments states:

- 1. “The first payment was processed on 03/07/2025 ...”
This is incorrect. The first payment was processed on 30/06/2025 and paid on 03/07/2025.*
- 2. “... a second identical payment was processed again on 25/07/2025.”
This is incorrect. The second payment was paid on 22/07/2025.*

Questions from Ms Susan Pearce**Question 5**

In 2023 a number of shire computers were not included in the Domain Group showing lack of proper management and oversight.

Exclusion from the domain could lead to unauthorised access and compromise of sensitive data. Similar finding in the auditor reports of 2024 and 2025.

Management comment:

2023 will raise with IT,

2024 – issues identified and processes put in place

2025 -historical issue

Would you please explain why the shire has not managed this recurring significant issue particularly as management indicated processes were in place?

Response:

We cannot explain why this was not addressed by the previous management in 2023. From what has been ascertained by the current management through investigation and the IT audit, there was no management oversight of the Shire's corporate network to the extent that the corporate network was vulnerable to attacks.

The current management have been proactive in ensuring the corporate network is secure by installing new firewalls at sites that either did not have any or were outdated making the site venerable to attack (which was the case at the Administration Building where all of the Shire's Corporate data is stored). It appears that whilst the previous management stated in the 2022 Management Letter that "Management will raise this matter with the Shire's IT provider for immediate action", nothing further occurred.

From discussions with the IT contractor, Councillor laptops were not on the corporate domain as it was an instruction from Management at the time (2023) that said laptops were to remain off the corporate domain.

In April 2025, which was the same time as the 2023/2024 Audit was being finalised and the management letter being prepared by the Auditor, the current Executive Manager Finance and Corporate Services engaged Focus Networks to undertake an IT audit, where it was again identified that the Councillor laptops where not on the corporate domain. This was reported back in the 2024 Management Letter as "issues identified and processes put in place" (April 2025).

The audit report from Focus Networks was provided to the Auditors in July 2025 during the interim audit for the 2024/25 year. To-date, all except one Councillor laptop have been brought onto the corporate domain.

Questions from Ms Beth Ruthven**Question 5**

The Officer Report states that the duplicate payments also included payments to councillors. Why are there no payments to councillors included in the payments list for July 2025?

Response

Because there was no payment made to Councillors in July 2025.

WA local governments use accrual accounting for financial reporting, recording revenue when earned and expenses when incurred. In compliance with Australian Accounting Standards, the Local Government Act 1995, and relevant regulations. This method ensures assets, liabilities, and equity are recognized in the period they occur, regardless of cash flow.

Financial reports must comply with the Local Government (Financial Management) Regulations 1996, which mandate using these standards for annual budgets and reports.

Local governments are required to use accrual accounting, which records revenue when it is earned and expenses when they are incurred, regardless of when cash is actually received or paid. In line with the matching principle, this approach aligns income with the related costs in the same reporting period, providing a more accurate and transparent view of the organisation's financial position over time.

As indicated in my previous response, the payment was processed on 30 June 2025 and is therefore recorded as a payment made in June 2025. I can confirm that, if the June 2025 payment listing included in the July OCM agenda is reviewed, it will show the payments made to the elected members of the Shire of Toodyay.

Question 6

How many other payments were not included in the July 2025 list?

Response

None.

Questions from Ms Susan Pearce**Question 6**

Has the Shire IT system been compromised as to unauthorised access and release of sensitive data due to the continued management oversight?

Response:

No. As the machines are not on the corporate domain, they do not have access to corporate data.

Question 7:

The auditor's basis for the qualified audit opinion for 2025 again was that comparative information was not supported with accurate underlying records.

The auditor was unable to obtain sufficient and appropriate audit evidence.

CEO and Council are required to correct the misstatement information.

Has the misstatement information been sent to the auditor?

Response:

In response I refer you to Auditing Standard ASA 315- Identifying and Assessing the Risks of Material Misstatements so you can get an understanding of what a misstatement is.

The finding that you are referring to - finding 1 - does not state that there is a misstatement of information as you have inferred in your question. This audit point refers to the inability to verify the opening balances from the 2024 year and is a continuation from financial years ending 2021, 2022, 2023. I point out that in the years 2021, 2022 and 2024 the Auditor determined the audit outcome was a disclaimer audit.

The following is a quote from the Auditors Report from 2024:

"...I do not express an opinion on the accompanying financial report of the Shire. Because of the significance of the matter described in the Basis for disclaimer of opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit..."

This statement is the same for the 2021 and 2022 Audit Reports.

In the 2025 audit opinion, I quote from the Auditors report:

"...In my opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of my report, the financial report is:

- is based on proper accounts and records*
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2025 and its financial position at the end of that period; and*
- is in accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards..."*

To quote directly from the Independent Auditors Report for 2025 again, the basis of the Audit Qualification was for 3 reasons:

- 1. "...The Auditor was unable to obtain sufficient and appropriate audit evidence regarding the prior year report, as the financial report was submitted for audit purposes without complete and accurate underlying records..."*
- 2. "The Shires bank reconciliation at the 30 June included an unreconciled balance of \$22,991."*
- 3. The Auditor was "...unable to obtain sufficient and appropriate audit evidence for the restatement of corresponding figures as set out in Note 28."*

In summary, the primary reason why the Shire received a qualified audit for the 2024/2025 financial year is that the opening balances could not be verified. the reason why they were not verified (although they were balanced and reconciled) was that the Shire did not ask the Auditor General to re-audit the 2023/2024 accounts. This decision was made on advice from the Office of the Auditor General and as the Shire did not want to burden the community with the significant cost associated with undertaking a new audit for the 2023/2024 financial year.

Questions from Ms Beth Ruthven.**Question 7**

Why was the second payment not included in the monthly payments list by the CEO, as legally required?

Response

It was a double payment. Not payment of creditors as per The Act.

Question 8

Bearing in mind Financial Regulation 13 (1) and (3), regardless of whether it was a first or duplicate payment, how can taking \$242,521.73 from the shire's bank account and paying it to suppliers be deemed to not be making a payment?

Response

You are correct in your reference to the Financial Management Regulations, specifically Regulation 13(1). However, as the second payment was subject to a refund, it was not considered a valid payment. Accordingly, we do not agree with your interpretation of the regulations. This matter was discussed with the Office of the Auditor General as part of the audit process.

Questions from Ms Susan Pearce**Question 8**

Has the Shire corrected the misstatement information?

Response:

As detailed above and again I refer you to [Auditing Standard ASA 315- Identifying and Assessing the Risks of Material Misstatements](#).

Question 9

If not, has the Auditor amended the report?

Response:

No.

Questions from Ms Beth Ruthven.**Question 9**

How many suppliers have had credit notes applied to their accounts for the overpayments?

Response

11.

Question 10

Why were credit notes issued for over \$12K instead of the supplier/s repaying the duplicate payment?

Response

The total value of the credit notes was \$10,669.57, not in excess of \$12,000 as stated. The amounts involved were generally small, ranging from as little as \$2.90, and included regular suppliers such as Broderick Waste Solutions. Given the nature of these suppliers and the values involved, it was more cost-effective to issue credit notes and offset them against current invoices.

Question 11

How will the use of these credit notes by the supplier/s be accounted for in the monthly payments list?

Response

The same as a payment.

Question 12

The Officer Report states “no supplier has kept the funds”.

Please explain how it can be said that they have not been kept by the supplier/s when the funds have not been repaid but have been made available for use by the supplier/s?

Response

Because those suppliers that did not refund have had credit notes raised against their accounts and been offset against invoices.

Question 13

Doesn't the issuing of credit notes equate to the shire having provided interest-free loans of \$10,669.57 to one, or more, supplier/s for at least six months?

Response

No.

There remain outstanding credit notes with a combined value of \$953.94.

Question 14

The CEO said in the management letter to the Minister “It must be noted that these duplicate payments were not identified during the audit as they were identified when they first occurred and was reported to Councillors at the time.”

This is not included in the minutes of the August meeting so when and how was this information communicated to council?

Response

To clarify, Councillors and Council are not the same. As advised previously, the notification was issued by email to Councillors on 23 July.

Question 15

Was the ARIC told at the time about the duplicate payment and is it minuted anywhere?

Response

No, as there was no ARIC meeting held on 22 July. However, ARIC has since been advised, and this matter was also discussed as part of the exit meeting between ARIC and the Office of the Auditor General.

Question 16

Did council direct the CEO to omit the duplicate payments in the July 2025 payments list?

If yes, in which minutes is the resolution?

If no, who made the decision to not include them in the payments list for July 2025?

Response

No. The Executive Manager Finance and Corporate Services made the decision.

Question 17

If council was told about the duplicate payments, haven't they concealed information that must, by law, have been included in the agenda?

Response

No.

Question 18

What is the date and time of the next ARIC meeting?

Response

As listed on the Shire's website, the next meeting is scheduled for 12 February 2026 at 10:30 am. The link is provided for your reference: <https://www.toodyay.wa.gov.au/council/council-meetings-committees/council-committees/audit-committee.aspx>

Question 19

When will the agenda for the next ARIC meeting be available on the shire's website?

Response

After it will be provided to ARIC members - in accordance with legislative requirements.

5 APPROVED LEAVE OF ABSENCE

5.1 Cr Madacsi Application

OFFICER'S OCM005/02/26	RECOMMENDATION/COUNCIL	RESOLUTION	NO.
MOVED	Cr S Van der Heyden		
SECONDED	Cr R Mills		
That the Application for Leave of Absence by Cr Madacsi from 19 February to 30 March 2026 inclusive be granted.			
<u>Voted For:</u>	Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden		
<u>Voted Against:</u>	Nil		
MOTION CARRIED 7/0			

6 CONFIRMATION OF MINUTES

6.1 Ordinary Meeting of Council held on 18 December 2025

OFFICER'S OCM006/02/26	RECOMMENDATION/COUNCIL	RESOLUTION	NO.
MOVED	Cr M Dival		
SECONDED	Cr R Mills		
That the Unconfirmed Minutes of the Ordinary Council Meeting held on 18 December 2025 be confirmed.			
<u>Voted For:</u>	Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden		
<u>Voted Against:</u>	Nil		
MOTION CARRIED 7/0			

Cr Dival objected, by way of a Point of Order at 6.16pm, in accordance with Standing Order 8.2 pertaining to Standing Order 5.17 *Prevention of Disturbance* due to difficulty hearing the proceedings.

The Presiding Member upheld the Point of Order in accordance with Standing Order 8.5 and in accordance with Standing Order 8.6(1) the Presiding Member adjourned the meeting for a period of five minutes at 6.18pm.

The meeting was resumed at 6:23 pm.

6.2 Special Meeting of Council held on 15 January 2026

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO.
OCM007/02/26

MOVED Cr S McCormick

SECONDED Cr J Prater

That the Unconfirmed Minutes of the Special Council Meeting held on 15 January 2026 be confirmed subject to the following amendments:

- Ms V Crispe be listed as an apology.
- Typographical changes to the cover page, contents page and numbering of items
- Typographical changes to resolution SCM002/01/26:
 - *“That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995..”* to be changed to *“That Council considers the confidential report listed below in a meeting closed to the public in accordance with Section 5.23 of the Local Government Act 1995..”*
- Typographical changes to SCM003/01/26:
 - *“Recommends the following to Council..”* to be changed to *“That Council...”*
- That the resolution to move from behind closed doors change the numbering from SCM002/01/26 to SCM004/01/26.

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED 7/0

7 PETITIONS / PRESENTATIONS / SUBMISSIONS**7.1 PETITIONS**

Nil.

7.2 PRESENTATIONS

Nil.

7.3 SUBMISSIONS

Nil.

8 BUSINESS FROM PREVIOUS MEETING (IF ADJOURNED)

Nil.

At 6:24 pm Cr Madacsi addressed the following announcement to Council:

"I wish to apologise for breaching clause 3(4)(b), 10(c) and 10(e) of the Shire of Toodyay Council Forum Policy at the November Agenda briefing during item 11.2 – request for financial support for continuing professional development as I:

- Did not make a written disclosure of interest to the Presiding Member; and*
- Did not leave the room as required by the policy during the Agenda Briefing for an item in which I had a financial interest."*

9 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

Since the Ordinary Council Meeting held on 18 December 2025, the Presiding Member:

- Attended a Special Meeting of the Audit, Risk and Improvement Committee (ARIC) on 8 January 2026.
- Attended and Presided the Special Council Meeting on 15 January 2026.
- Attended the Shire of Toodyay Australia Day BBQ and Breakfast on 26 January 2026.
- Along with the Chief Executive Officer, met with the Ms Trish Cook MHR, federal member for Bullwinkle, on 28 January 2026.
- Along with the Chief Executive Officer, met with Mr Matthew Swinbourn MLC, State Minister for the Environment, on 3 February 2026.

10 OFFICER REPORTS

10.1 PLANNING AND REGULATORY SERVICES

10.1.1 Development Applications at Lot 7,8 &9 / 44 Stirling Terrace, Toodyay

Date of Report:	4 December 2025
Applicant or Proponent:	KTR Creations
File Reference:	A4743/9CAS A4741/8CAS A4728/7CAS
Author:	J Ngedup – Town Planner
Responsible Officer:	P Nuttall – Executive Manager Planning and Regulatory Services
Previously Before Council:	No
Author’s Disclosure of Interest:	Nil
Council’s Role in the matter:	Quasi-Judicial
Attachments:	1. Location Plan 2. Application Drawings

PURPOSE OF THE REPORT

To seek Council approval for three development applications for single dwellings located at:

- Lot 7 – 15/44 Stirling Terrace, Toodyay
- Lot 8 – 14/44 Stirling Terrace, Toodyay
- Lot 9 – 13/44 Stirling Terrace, Toodyay

These developments fall within Special Control Area 3 – General Toodyay Town Centre Precinct, where Officers do not have delegated authority to approve.

BACKGROUND

Three individual dwelling applications have been received for single dwellings on survey-strata lots 7, 8, and 9 at 44 Stirling Terrace, Toodyay. As these sites are within Special Control Area 3, the proposals must be referred to Council for approval as officers do not have delegated authority to grant approval.

There is also a requirement to consider the implication of these dwellings against the *Local Planning Policy 20: Central Toodyay Heritage*.

COMMENTS AND DETAILS

Site Location

The three dwellings are located on a survey-strata subdivided lot (Survey-Strata Plan 79131) consisting of 21 strata lots, including an internal street road known as Cascade Lane (private road) at 44 Stirling Terrace, Toodyay. **Attachment 1**

These lots are zoned as Residential R10/40 under the Town Planning Scheme No.5 and are assessed under the Residential Design Codes of Western Australia.

Proposal

The three lots at 44 Stirling Terrace, Toodyay each occupy a lot size of 313 m² and feature proposal of dwellings comprising three bedrooms along with a garage, alfresco, and porch. Lot 7(15/44) has a total floor area of 174.79 m², Lot 8(14/44) offers a slightly larger floor area of 180.59 m², and Lot 9(13/44) has a floor area of 174.77 m². **Attachment 2**

R-Code Assessment

A technical assessment of the three developments indicate that all deemed to comply provisions of the Residential Design Codes have been satisfied.

All setbacks have been maintained in accordance with the prescribed minimum distances from boundaries, and the design satisfies visual privacy requirements under Clause 5.4.1, ensuring there are no overlooking issues. Outdoor living areas have been designed to meet the minimum size requirements outlined in Clause 5.3.1, providing ample space for residents. Additionally, the proposed building heights are within the maximum limits specified by the deemed-to-comply provisions of the R-Codes.

Impact on Heritage

The proposed dwellings meet the objectives of *Local Planning Policy 20 – Central Toodyay Heritage Area* by ensuring development is synonymous to the heritage character of the precinct. The designs respect the established streetscape through appropriate scale, siting, and orientation, maintaining the visual continuity of the area. Materials and colours have been selected to harmonise with traditional tones and textures, while the overall form and detailing are simple and unobtrusive, avoiding any adverse impact on the local visual amenity.

IMPLICATIONS TO CONSIDER

The applicant is seeking development approval for three dwellings located on Lot 7, Lot 8, and Lot 9 at 44 Stirling Terrace, Toodyay.

The proposal complies with all relevant provisions of Town Planning Scheme No. 5, the Residential Design Codes, and Local Planning Policy 20: Central Toodyay Heritage Area.

Consultative:

Consultation with neighbouring lots was not deemed necessary as the proposal is will not cause any significant amenity impacts on neighbouring properties such as visual impact, streetscape, privacy, noise, intensity of use, traffic generation, and parking adequacy. The proposal is in keeping with the architectural style of adjacent dwellings and is unlikely to disrupt the architectural theme of the overall development.

Strategic:

Outcome 5.1 – Provide Responsible Planning and Development

Policy related:

- *Local Planning Policy 20: Central Toodyay Heritage*
- *Special Control Area 3 – Toodyay Town Centre Precinct*

This control within the Town Planning Scheme No.5 sets out criteria for the assessment and management of development within the town centre to protect its heritage significance and character. This scheme requirement places a stronger level of responsibility on a developer to ensure that new development, alterations, and signage respect the historic streetscape, architectural integrity, and amenity of the precinct while promoting its role as the Town Centre of the Shire.

Financial:

Nil

Legal and Statutory:

Planning and Development Act 2005

Schedule 7 – Matters which may be dealt with by planning scheme.

Planning and Development (Local Planning Schemes) Regulations 2015

Shire of Toodyay Local Planning Scheme No. 5

Risk related:

Nil.

Workforce related:

The processing of this application, including the request to Council to approve the development application are within the normal workloads of the Town Planning business unit.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM008/02/26**MOVED** Cr S McCormick**SECONDED** Cr M Dival

That Council approves the three proposed dwellings at:

Lot 7 – 15/44 Stirling Terrace, Toodyay

Lot 8 – 14/44 Stirling Terrace, Toodyay

Lot 9 – 13/44 Stirling Terrace, Toodyay

With the following conditions:

- a) The development hereby permitted must substantially commence within two years from the date of the decision letter.
- b) The development hereby permitted taking place in accordance with the approved plans that formed the subject of **Attachment 2** in the Officer's Report.
- c) All storm water shall be directed away from the single house and discharged in a manner where there is no discharge onto the adjoining properties to the satisfaction of the Shire of Toodyay.
- d) Prior to the occupation of the dwellings:
 - I. vehicle crossovers shall be constructed to the specification and satisfaction of the Shire of Toodyay.
 - II. there is an approved connection to the sewer and water networks.

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED 7/0

10.1.2 Recommendation of the renaming two portions of Drummond Street, Nunile

Date of Report:	11 January 2026
Applicant or Proponent:	Shire of Toodyay
File Reference:	NAM1 OODRU
Author:	P Nuttall – Executive Manager Planning and Regulatory Services
Responsible Officer:	P Nuttall – Executive Manager Planning and Regulatory Services
Previously Before Council:	OCM 7/10/2025
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Legislative
Attachments:	1. Submissions Table

PURPOSE OF THE REPORT

To support the renaming of the eastern portion of Drummond Street in the locality of Nunile.

This proposal intends;

- To rename two road sections of Drummond Street;
- To remove the name Murray Walkway (replaced by Foggarthorpe Road);
- To retain Drummond Street on the northern side of the estate; and
- To consider the submissions received.

Advertising of this proposal was conducted between 11 November 2025 and 6 January 2026 (56 Days) with a total of Six (6) comments being received (**Attachment 1**).

Without a Council recommendation, an application to rename roads will not be approved by the Geographical Names Committee of WA.

BACKGROUND

Within the report to Council 30 October 2025, Council granted approval to commence advertising of the intent to rename the two southeastern portions of Drummond Street, that have been causing confusion with the third section of Drummond Street located further north. The road in its entirety cannot be traversed from end to end.

That Council supports the commencement of advertising for the renaming of two sections of Drummond Street to Foggarthorpe Road and Braeleny Rise and the retirement of the name Murray Walkway.



The current road network including other approved road names (dashed). New road names are coloured. As advertised

COMMENTS AND DETAILS

The advertisement of the road renaming proposal has concluded with the following results;

- 3 comments in support
- 2 comments objecting
- 1 neutral comment with further suggestions.

The objecting comments reflect a desire to keep the existing road names as they are. This is despite the reasoning for the change presented within the 30 October 2025 report. The need to support emergency services and proper land identification should be deemed to be the greater need. Only one of the objectors lives on a road that is proposed to be changed.

IMPLICATIONS TO CONSIDER

The initiation of this proposal is driven by the illegibility of the Toodyay – Nunile road network (Drummond Street). There is currently a duplication of house numbers at the northern and the eastern sections with mail and deliveries often being confused. There are also direct implications to the arrival of emergency services as they may arrive on the northern section rather than the eastern section and vice versa. Travelling from one end to the other is not possible without using other named roads.

Not addressing this issue will amplify when more homes are built with increasing confusion for deliveries, mail, and emergency services. There is also a duplication of House Numbers as the Toodyay portion of the road (from Telegraph Road) is matched by the same numbering system for Nunile (from the Goomalling Road). While it would be possible to traverse these roads end to end, it would be via different road names.

If this proposal were to be supported, then the name Murray Walkway will be retired. There are no lots currently using Murray Walkway. The use of the name Drummond Street East

does not have official approval from the Geographic Names Committee, and those properties are deemed to be not correctly addressed.

Consultative:

Consultation is a requirement of the Geographic Names Committee, for a minimum 35 days. Evidence of this consultation must be provided along with a Council recommendation for the names to be approved.

The Shire has exceeded the required consultation period for this proposal with advertisement on our Shire website for a period of 56 days. Every landowner in the River Hills estate (Nunile) that was likely to use either of these road portions of Drummond Street was also contacted by email or letter accordingly.

Strategic:

Outcome 6.1 - Keep a persistent focus on building a safe, efficient road network.

Outcome 6.2 - Support safe, well designed, and connected paths and trails for people of all ages and abilities to get around.

Policy related:

Policies and Standards for Geographical Naming in Western Australia – Geographic Names Committee Landgate.

Financial:

Nil

Legal and Statutory:

The process of naming or re-naming of roads follows the guidelines contained with the Policies and Standards for Geographical Naming in Western Australia.

Evidence of community consultation and a Council resolution to recommend the names to the Geographic Names Committee is required to attain an approval.

Risk related:

There is a rising **Medium** risk to the community of having two nearby roads with the same name. House numbers will be duplicated and there is a risk that emergency services may be delayed by this disconnected road network.

There is a **Low** risk in conducting a well-structured community consultation that follows the Geographic Names Committee guidelines to then present to council for support.

With the two chosen names being already pre-approved there is a **Low** risk that the Geographic Names Committee will refuse this request.

Workforce related:

All activities can be undertaken through existing staffing levels and no external consultations are required.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION

That Council recommends the name change to two portions of road in the locality of Nunile, with the recommended names being Foggarthorpe Road and Braeleny Rise. This will include by consequence, the retirement of the name Murray Walkway.

ALTERNATE MOTION/COUNCIL RESOLUTION NO. OCM009/02/26**MOVED** Cr M Dival**SECONDED** Cr R Mills

That Council defer the item and request the CEO to provide alternative names for consideration.

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED 7/0***Reason for the alternative motion is:***

“Staff have provided additional information that advises that the theme of the subdivision road naming theme was “Toodyay civilians who went to war”, and by deferring the item, this will allow the CEO to provide alternatives names to Council that will be accepted by Landgate and meet this theme.”

10.2 FINANCE AND CORPORATE SERVICES**10.2.1 List of Payments - December 2025**

Date of Report:	13 January 2026
Applicant or Proponent:	Shire of Toodyay
File Reference:	FIN32
Author:	U Prill – Accounts Payable Officer
Responsible Officer:	A Hart – Executive Manager Finance and Corporate Services
Previously Before Council:	N/A
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Legislative
Attachments:	1. List of Payments - December 2025

PURPOSE OF THE REPORT

To present to Council the list of payments for the months of December 2025.

BACKGROUND

This information is provided to Council on a monthly basis in accordance with provisions of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. A local government is to develop procedures for the authorisation of any payment of accounts to ensure that there is effective security for which money or other benefits may be obtained.

COMMENTS AND DETAILS

The schedule of payments has been compiled for the month of December 2025 and is attached. These payments have already occurred, and Council are not making a decision as to whether payments are to be made.

IMPLICATIONS TO CONSIDER**Consultative:**

Nil

Strategic:

Plan for the Future: Shire of Toodyay Council Plan 2023-2033

Outcome 9. Responsible and effective leadership and governance.

O9.1: Govern Shire finances, assets, and operations responsibly.

Policy related:

Purchasing Policy

Delegation CS1

Financial:

Expenditure is in accordance with s6.8(1) (a) of the *Local Government Act 1995*.

Legal and Statutory:**Local Government Act 1995**

s.5.42 allows the local government to delegate its powers to the Chief Executive Officer.

s.6.8(1)(a) states a local government must not incur expenditure for an additional purpose except where it is incurred before the adoption of the annual budget.

Local Government (Financial Management) Regulations 1996

r.13 states that if the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared for each month and presented to Council.

Risk related:

There is a legislative requirement to present the list of payments to Council. Failure to do so would pose a minor compliance risk. This report and its attachments help to mitigate this risk.

Workforce related:

Nil.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM010/02/26

MOVED Cr S McCormick

SECONDED Cr J Prater

That Council receives the list of payments as presented and listed below, for the month of December 2025:

Description	Amount \$
Municipal Cheques	\$942.30
Electronic Funds Transfer Payments	\$751,843.24
Payroll	\$382,211.92
Credit Cards	\$9,129.19
Other (Including Direct Debits)	\$209,132.49
Total	\$1,353,259.14

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED 7/0

10.2.2 Monthly Financial Statements - December 2025

Date of Report:	13 January 2026
Applicant or Proponent:	Shire of Toodyay
File Reference:	FIN32
Author:	A Hart – Executive Manager Finance and Corporate Services
Responsible Officer:	A Hart – Executive Manager Finance and Corporate Services
Previously Before Council:	N/A
Author's Disclosure of Interest:	Nil.
Council's Role in the matter:	Legislative
Attachments:	1. Monthly Financial Statements December 2025

PURPOSE OF THE REPORT

To present to Council the Monthly Financial Statements for December 2025.

BACKGROUND

Regulation 34(1) of the *Local Government (Financial Management) Regulations 1996* requires a local government to prepare each month a statement of financial activity including the sources and applications of funds, comparing actuals against annual budget and year-to-date budget.

A statement of financial activity and any accompanying documents are to be presented at an ordinary meeting of the Council within two months after the end of the month to which the statement relates.

COMMENTS AND DETAILS

Local governments are required to present to Council the Statement of Financial Activity to comply with Australian Accounting Standards (AAS) and the amended *Local Government (Financial Management) Regulations 1996*.

The Statement of Financial Activity, contained within the monthly financial statements, summarises the Shire's operating and capital activities and provides an indication of the Shire's financial performance as the year progresses. Officers have also provided additional supplementary information.

IMPLICATIONS TO CONSIDER**Consultative:**

Nil

Strategic:

Plan for the Future: Shire of Toodyay Council Plan 2023-2033

Outcome 9. Responsible and effective leadership and governance.

9.2 Govern Shire finances, assets and operations responsibly.

Policy related:

Financial Governance

Financial:

Financial implications are reported in accordance with the approved material variances reporting threshold as adopted by Council; (+) or (-) \$10,000 or 10%, whichever is the greater.

Workforce related:

Nil.

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM011/02/26

MOVED Cr M Dival

SECONDED Cr S Van der Heyden

That Council receives the Monthly Financial Statements for December 2025
(Attachment 1).

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and
S Van der Heyden

Voted Against: Nil

MOTION CARRIED 7/0

10.2.3 Management Audit Findings 2020-2025

Date of Report:	29 January 2026
Applicant or Proponent:	Shire of Toodyay
File Reference:	Audit
Author:	A Hart – Executive Manager Finance and Corporate Services
Responsible Officer:	A Hart – Executive Manager Finance and Corporate Services
Previously Before Council:	N/A
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Executive
Attachments:	<ol style="list-style-type: none"> 1. Management Letter 30 June 2021; 2. Management Letter 30 June 2022; 3. Management Letter 30 June 2023; 4. Management Letter 30 June 2024; 5. Management Letter 30 June 2025; 6. Letter to Minister-'Significant' Items 30-06-24; 7. Letter to Minister-'Significant' Items 30-06-25; 8. Facebook Post-January 2026. 9. Letter from Department of Local Government Dated 23 March 2021 10. Letter from Department of Local Government Dated 22 April 2021 11. Status of Local Government Audits 2025.

PURPOSE OF THE REPORT

To provide to Council and the Toodyay Community background information regarding Audits that have been undertaken by the Office of Auditor General since the year 2020.

BACKGROUND

The Shire has an Annual Audit that is undertaken to verify that the Financial Statements accurately represent the financial position of the Shire. These Financial Statements and the Auditors report form part of the Annual Report, which is presented to the community at the Annual Meeting of Electors. The Auditors, in addition as per the requirements of the Local Government Act and Audit Regulations provide a Management Letter, detailing the audit findings. Any findings that have a 'significant' rating by the auditor are to be reported

to the Audit and Risk Committee, Council and the Minister for Local Government and also must be published on the Website.

COMMENTS AND DETAILS

There has been some commentary on social media recently regarding the 'significant' findings (one in particular) and this report is to communicate to Council and the community of the Shire of Toodyay, 'significant' findings are not new in an audit report and only recently under the current management has full compliance with the Local Government Act and Audit Regulations has occurred by following the correct process and reporting these items to the Audit Committee highlighting the items, identifying corrective actions, reporting them to the Minister and publishing the results on the Shire's website.

Included as attachments to this report are Management letters issued from the 2020/21 Financial year onward, Audit Committee minutes of meetings where the Audit Report was presented to the Audit and Risk Committee and Council Minutes of the meeting where the item was considered by Council. The Table below is a summary of timeline of events and actions taken in relation to the above.

Year	'significant'	Moderate	Minor	Prior Year Finding	Audit Finding	Date Presented to ARIC	Date Presented to Council	Date 'significant' items Reported to Minister - (S7.12A(4))	Total
2020/2021	7	1	0	Auditor Did not report	Disclaimer	7-Jun-23	28-Jun-23	Did Report Not	8
2021/2022	9	1	0	Auditor Did not report	Disclaimer	6-Sep-23	Did not Report	Did Report Not	10
2022/2023	8	5	2	4	Qualified	5-Jun-24	26-Jun-24	Did Report Not	15
2023/2024	9	4	0	11	Disclaimer	4-Sept-25	25-Sep-25	26-Sep-25	13
2024/2025	7	5	0	6	Qualified	8-Jan-26	15-Jan-26	16-Jan-26	12

On the 28 January 2026, the Auditor General issued a report titled Status of Local Government Audits 2025. The purpose of this report is to present to Parliament the progress of Local Government Audits for the 2024/25 financial year. Appendix 2 of this report defines the meaning of the different types of audit opinions as below;

“Qualified opinion: when the audit identifies materially misleading information, inadequate controls or conflicts with the financial reporting frameworks.”

“Disclaimer of opinion: the most serious audit outcome, issued when the auditor is unable to form an opinion due to insufficient evidence to form an opinion after all reasonable efforts.”

Research has also found that in addition to the above, a 'significant' item was also raised in the 2019/2020 Audit, and whilst it was reported to the Department of Local Government on 4th March 2021 by the then CEO, the department determined in a letter dated 23 March 2021, that there was non-compliance with section 7.12A(4) of the Local Government Act as the item was not considered by the Audit Committee to determine if any action should be

taken and for the Audit Committee to oversee the implementation of any action the Government has taken or intends to take. It was later accepted by the Department of Local Government on 22 April 2021. When researching this item, it was found that the first letter dated 23 March 2021 was not reported to Council as per Council Resolution, however the letter dated 22 April 2021 was.

In the following years, from 2020/2021 to 2022/2023 there were a total of 24 'significant' items reported in the Management Letters, the requirements of Section 7.12A(4) were not complied with as these items were not specifically reported to the Audit and Risk Committee, Council and to the Minister for Local Government.

In the 2023/24 and 2024/25 audits a total of 16 'significant' items were reported in the Management letters, compliance with section 7.12A(4) was achieved by reporting these items to the Audit and Risk Committee, Council and the Minister for Local Government and the dates these were completed are detailed in the table above.

For the 2024/25 Audit, the Shire also achieved statutory compliance by completing the audit before the 31 December 2025. Something that has not been achieved in many years.

The 'significant' matters reported in the 30 June 2025 report highlighted 7 issues. Only one issue had a potential impact on the audit opinion. This was in relation to the comparative information and verification of opening balances. This relates to the previous years Disclaimer of Opinion and is a continuation of prior year findings for the financial years 2020-2021, 2021-2022 and 2022-2023.

As a result of the latest 'significant' matters report, which was published on the Shires website and has been forwarded to the Minister for Local Government, there has been 'significant' commentary on social media regarding two findings in the Audit and reported as a 'significant' findings.

Duplicate Payments of Transactions subsequent to year end.

This was reported as a 'significant' item in the Management Letter for the year ending 30 June 2025. It was unfortunate that the social media post did not copy the entire section of the report, particularly the Management comment as it may have provided a different context for the social media post.

In addition to the detail in the management report the following action was taken by administration once the duplicate payment occurred:

- The second creditor payment was made on the 22 July 2025;
- On the 23 July 2025 and an email was sent to all affected suppliers (included Councillors) advising them of the duplicate payment of their account requesting funds be refunded to the Shire's bank account;
- Within 7 days of the payment 82% of funds were repaid to the Shire;
- Within 30 days a further 13% of funds were repaid to the Shire;
- The Balance of the creditor Payments 5% of funds credit notes have been applied to their accounts and the double payment has been deducted from future payments;
- The payments in question, were reported to Council in the August meeting as per the requirements of Section 13 of the Financial Management (FM) Regulations. The second payment was not as it was subject to being refunded and was not deemed to be a payment; and
- Contrary to commentary in the Facebook post, all funds have been accounted for, and no supplier has kept the funds.

Since making this double payment additional control measures have been put in place to ensure this doesn't happen again including

- Requesting the supplier of the Shires ERP to lock a bank file once it has been downloaded from the ERP so it cannot be processed a second time,
- Ensuring that only one staff member is responsible for loading bank files for creditor payments
- Ensuring that the payment date is checked in the bank file to be the date of the upload.
- Ensuring that Bank transactions are downloaded into Datascape on a daily basis and reconciled against entries in Datascape to ensure that there are no duplicate transactions.

As a result of this finding, the auditor reviewed every transaction for the 2024/2025 year and did not find any other duplicate transactions.

During the audit year, it was also pointed out to the Auditor and the Council that in previous years not all payments were being reported to Council as payments by direct debit were not included in the payments list. This was contrary to the requirements of section 13 of the FM Regulations. This practice was corrected in the 2024/25 financial year.

Security weakness in active directory/workstation

This issue was identified during an IT Systems Audit in May 2025. One finding was that laptops that have been issued to Councillors were configured at the request of the then CEO, so they were not on the corporate domain. This posed a security risk for the Shire as they were not receiving windows and other security updates as they were being rolled out to the organisation. Since May 2025 the Shire has been bringing these laptops onto the Shires domain to address this issue.

IMPLICATIONS TO CONSIDER

Consultative:

Nil.

Strategic:

Plan for the Future: Shire of Toodyay Council Plan 2023 - 2033

Outcome 9. Responsible and effective leadership and governance

O9.1 Provide, strong, clear and accountable leadership.

O9.2 Govern Shire finances, assets and operations responsibly.

Policy related:

Nil.

Financial:

Nil.

Legal and Statutory:

Section 7.12A(4) of the *Local Government Act 1995*.

Risk related:

Nil.

Workforce related:

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM012/02/26

MOVED Cr M Dival

SECONDED Cr J Prater

That Council receives the Officers Report and notes the details contained within the report.

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED 7/0

10.3 ECONOMIC DEVELOPMENT AND COMMUNITY SERVICES

Nil.

10.4 EXECUTIVE SERVICES

10.4.1 Legislative Reform - Amendments to Corporate Documents and Council Policies

Date of Report:	21 January 2026
Applicant or Proponent:	Shire of Toodyay
File Reference:	MTG4
Author:	M Rebane – Governance Coordinator
Responsible Officer:	A Bowman JP – Chief Executive Officer
Previously Before Council:	Refer to background of the report
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Executive
Attachments:	<ol style="list-style-type: none"> 1. Information about Local Government Oversight; 2. Current Code of Conduct; 3. Revised Code of Conduct (track changes included); 4. Revised Code of Conduct (Track changes accepted); 5. Email trail Inspectorate advice; 6. Current Complaints of Alleged Breach of the Code of Conduct Policy; 7. Revised Complaints of Alleged Breach of the Code of Conduct (with track changes included); 8. Revised Complaints of Alleged Breach of the Code of Conduct (with track changes accepted); 9. As amended Audit, Risk and Improvement Committee Charter (including track changes); 10. Salaries and Allowances Tribunal Variation (Dec 2025); 11. Revised Local Government Payments and Gifts to Members (Track changes included); 12. Revised Local Government Payments and Gifts to Members (Track changes accepted); 13. REVISED Electronic Attendance at Meetings; 14. REVISED Live Streaming and Recording of Council Meetings Policy; 15. Current Council Forum Policy; and

	<p>16. Revised Council Forum Policy (track changes included); and</p> <p>17. Revised Council Forum Policy (track changes accepted).</p>
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PURPOSE OF THE REPORT

This report is to consider the impacts of legislative changes effective from 1 January 2026 under the *Local Government Act 1995* and associated regulations requiring the adoption of a revised:

- Code of Conduct for Council Members, Committee Members and Candidates pursuant to Schedule 1 of the *Local Government (Model Code of Conduct) Regulations 2021 (Attachment 4)*;
- Complaints of Alleged Breach of the Code of Conduct for Members, Committee Members and Candidates Council Policy to ensure compliance with Part 8A of the *Local Government Act 1995 (Attachment 8)*;
- Audit, Risk and Improvement Committee Charter as amended (**Attachment 9**);
- Local Government Payments and Gifts to Members (**Attachment 12**);
- Electronic Attendance at Meetings Policy (**Attachment 13**);
- Live Streaming and Recording of Council Meetings Policy (**Attachment 14**); and the
- Council Forums Policy (**Attachment 17**).

BACKGROUND

The reforms introduced under the *Local Government Amendment Act 2024* and subsequent regulations represent the most significant governance overhaul since 1995.

The [Local Government \(Local Government Inspector\) Regulations 2025](#) (the Inspector Regulations) and the [Local Government Regulations Amendment \(Local Government Amendment Act 2024\) Regulations 2025](#) (the Inspector Consequential Regulations) provide the operational detail for new oversight powers under the *Local Government Act 1995*.

The *Local Government Amendment Act 2024* and associated regulations have also introduced significant governance reforms effective 1 January 2026. These changes impact council and committee meeting procedures, transparency obligations, and complaint handling processes. Key amendments to the *Local Government Act 1995* include sections 5.23, 5.93, 5.94, and 5.95, which directly affect policies governing electronic meetings, livestreaming, recording, and council forums.

Key changes that came into place on 1 January 2026 have implications for the following:

1. Code of Conduct for Council Members, Committee Members and Candidates

The Model Code of Conduct was introduced in 2021 to standardise behavioural expectations across all Western Australian local governments.

The Code applies to:

- Elected Council Members;
- Committee Members (including non-Councillor members); and
- Candidates for election.

The *Model Code of Conduct Regulations 2021* were updated on 1 January 2026. Regulation 3A was inserted which means that complaints must now be referred to the Inspector if the person has two previous behavioural breach findings since 1 January 2026. There are also provisions for appointment of monitors and external handling of complaints as well as clearer behavioural standards for social media, meeting conduct, and relationships.

The implication is that the Shire must update its adopted Code of Conduct to align with the amended model code and referral requirements.

2. Complaints of Alleged Breach of the Code of Conduct Policy

From 1 January 2026, the process for dealing with breaches of the *Local Government Act 1995* has changed. The Local Government Standards Panel has been abolished. Complaints about behavioural breaches or conduct breaches by council members are managed under the *Local Government Act 1995* (Part 8A) and associated regulations.

From 1 January 2026, complaints about alleged breaches of the *Local Government Act 1995* and associated regulations are managed by the Local Government Inspector.

The WA Government appointed Tony Brown as the State's first Local Government Inspector, marking a significant milestone in local government reform. The independent role was created under the Local Government Amendment Act 2024 to improve accountability, transparency, and decision-making across the sector.

The Inspector will oversee compliance, handle complaints, conduct inquiries, and promote good governance practices to ensure local governments deliver meaningful outcomes for their communities.

(ref: <https://www.wa.gov.au/government/announcements/appointment-of-western-australias-first-local-government-inspector>)

In January 2026, there has been some confusion in the local government sector around the complaints processes in the legislation differing from information provided at a webinar held prior to 1 January 2026 by the Department of Local Government, Industry Regulation and Safety and information published on the Local Government Inspectorate's website.

With the introduction of the Local Government Inspector, all new complaints relating to breaches and non-compliance of the Local Government Act 1995 and its subsidiary legislation are managed by the Inspector, even if the incident occurred before 1 January 2026. (Ref: <https://www.dlgsc.wa.gov.au/local-government/local-governments/compliance-and-governance/breaches-of-the-local-government-act>)

Incorrect advice was received and later corrected by the Manager Compliance and Monitoring from the Office of the *Local Government Inspectorate (Attachment 5)*.

The current Complaints of Alleged Breach of the Code of Conduct for Council Members, Committee Members and Candidates Policy adopted in February 2025 (**Attachment 6**) outlines the process for managing complaints under Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*.

Since adoption, significant legislative reforms have come into effect on 1 January 2026, including:

- Abolition of the Local Government Standards Panel and transfer of breach complaint functions to the Local Government Inspector and Principal Adjudicator.

- Introduction of Part 8A of the *Local Government Act 1995*, which establishes a new framework for managing behavioural, conduct, and specified breaches.
- Requirements that the complaints process must reflect the mandatory referral requirement for escalation of behavioural breach complaints after two or more findings since 1 January 2026 and mandatory referral to the Inspector after those repeated breaches;
- Updating internal handling procedures and timelines;
- New confidentiality and publication obligations consistent with Inspectorate rules which include false information provisions with penalties of up to \$10,000.

The implication is that the Shire must update its Complaints of Alleged Breach of the Code of Conduct Policy to reflect legislative changes, incorporating referral triggers, interaction with Inspectorate processes, timeframes and confidentiality provisions. The form for Complaints of Alleged Breach (included in the policy) must also be updated to comply with the new requirements. Updating the policy now (including the form) ensures procedural fairness, compliance, and clarity for councillors and the community.

3. **Audit, Risk and Improvement Committee Charter**

Key legislative changes that affect the Charter under the *Local Government Amendment Act 2024* and updated *Local Government (Audit) Regulations 1996* (Audit Regulations) are to do with the functions of the Committee and the name change from Audit Committee to Audit, Risk and Improvement Committee with expanded functions. The amendments also included oversight of financial management, risk, compliance, and governance systems and review of CEO's mandatory system reviews every 4 years. These implications are referred to below.

- **Expanded Committee Functions (Regulation 16):**

The committee must now explicitly include oversight of risk management, legislative compliance, and governance improvement and must monitor implementation of actions required under s.7.12A and other improvement measures.

- **CEO System Reviews (Regulation 17):**

The CEO must review appropriateness and effectiveness of systems for financial management, risk, and compliance at least once every 4 years and report to the Committee.

- **Compliance Audit Return (Regulation 14 & 15):**

The Committee must review the annual Compliance Audit Return and report to Council with recommendations.

Once they are adopted by Council the return is submitted to the Inspector (instead of the Minister as was in the previous legislation).

There are transitional provisions in place which mean that the 2025 Compliance Audit Return must be given to the Inspector no later than 30 September 2026.

- **Electronic Attendance & Confidentiality:**

Administration Regulations now require clear rules for electronic attendance and confidentiality declarations for closed sessions. There has been a minimal amendment to the charter.

Updating the ARIC Charter is essential to reflect 2026 legislative changes, strengthen confidentiality and risk oversight, align with best practice, and ensure transparency, accountability, and compliance with expanded governance, audit, and continuous improvement responsibilities.

4. Local Government Payments and Gifts to Members Policy

The Shire received notification in December 2025 of a signed variation from the Salaries and Allowances Tribunal (**Attachment 10**).

Receipt of this variation has necessitated an immediate review of the Local Government Payments and Gifts to Members Policy.

It is imperative to review and adopt the Local Government Payments and Gifts to Members Policy because recent legislative reforms have strengthened disclosure, transparency, and compliance requirements under the Local Government Act, introducing stricter reporting obligations and penalties for breaches to maintain public trust and integrity.

5. Electronic Attendance at Meetings and Livestreaming Policies

Section 5.23AA (inserted by the *Local Government Amendment Act 2024*) introduces the requirement for broadcasting council meetings (livestreaming or equivalent electronic access). This section explicitly refers Council meetings, not committees.

Regulation 14C of the *Local Government (Administration) Regulations 1996* deals with electronic attendance for council and committee meetings but does not require livestreaming for committees.

There are also new provisions for electronic attendance and broadcasting however livestreaming is for Tier 1 and 2 local governments only and the Shire of Toodyay (Tier 3) has been broadcasting (livestreaming) since the adoption of the livestreaming policy in August 2019.

The Shire has also in accordance with Section 5.94 (Public access to information) ensured publication of recordings of livestreamed meetings on the local government's official website. In addition, confidential items have not been broadcast; the livestream is paused during the closed session in accordance with section 5.95. The reform changes do not impose livestreaming or recording obligations on committee meetings.

The policies on electronic attendance and live streaming of Council meetings must be reviewed and adopted now to comply with the legislative reforms, which introduced stricter confidentiality provisions, oversight requirements, and updated regulations governing virtual participation and transparency in formal decision-making processes.

6. Meetings open to the public and Council Forum Policy

Section 5.23 of the *Local Government Act 1995* relating to Meetings being generally open to the public has been amended through local government reform.

Before 2026 (i.e. the 2025 version of the *Local Government Act 1995*) Council and committee meetings were required to be open to the public except in prescribed circumstances (e.g., matters affecting employees, legal advice, commercial negotiations, or other confidential matters). The Act allowed the council to close a meeting or part of a meeting by resolution, citing reasons consistent with regulations. Confidentiality provisions were primarily enforced through Improper use of information offences (s. 5.93) and Restrictions on publishing certain information (s. 5.90). No external oversight existed for decisions to close meetings—this was entirely at the discretion of the council, subject to compliance with the Act and regulations.

After 1 January 2026 (i.e. the current version of the *Local Government Act 1995*) Section 5.23 – Meetings generally open to the public remains, but new oversight and compliance mechanisms were introduced as follows:

(a) New Section 5.23AA – Powers of Inspector and Departmental CEO relating to closing of meetings

The Local Government Inspector and the Departmental CEO now have statutory powers to intervene where meetings are closed improperly or contrary to the Act. This introduces external scrutiny and enforcement over the use of confidential provisions.

(b) Confidentiality framework strengthened under Part 8A and Part 8B:

Section 8A.36 explicitly addresses confidentiality about complaints, prohibiting disclosure of information that could identify complainants or subjects of complaints unless authorised. Inspectorate officers have powers under Part 8B to require information and enforce compliance with confidentiality obligations.

(c) Implications for closed meetings:

Councils must still pass a resolution to close a meeting, but now:

- Decisions can be reviewed or challenged by the Inspector.
- There is a clear legislative expectation of transparency and accountability when invoking confidential provisions.
- Breaches can lead to sanctions under the new compliance regime.

Aspect	Pre-2026	Post-2026
Authority to close meetings	Council resolution only	Council resolution subject to Inspector oversight
Confidentiality enforcement	Limited to offences under s. 5.93 (Improper use of information) and s. 5.90 (offence to publish information in certain cases)	Expanded: Inspector powers, breach complaint confidentiality (Part 8A), sanctions
Electronic meetings	Allowed with some provisions.	Broader regulatory power to adapt confidentiality rules for virtual meetings
External scrutiny	None	Inspector and Departmental CEO can intervene

Section 5.23 of the *Local Government Act 1995* still requires formal ordinary and special meetings of council be open to the public, except for confidential items to be discussed during any part of a meeting of the council that is closed to members of the public under section 5.23(2), (3), and (4).

Previously, the legislation required that only committees with delegated authority were to be open to the public however the new section 5.23 removes this. The implication

means that the Audit, Risk and Improvement Committee meetings from 2026 must now be made open to the public. Although ARIC is established under Part 7 of the *Local Government Act 1995* which states that a local government must establish a committee of its council under section 5.8 to be called the audit, risk and improvement committee section 5.23 of the Act applies to Committees established under Part 5 of the *Local Government Act 1995*. Due to the mention of section 5.8 which is part of Part 5 the legislation has implied that even though ARIC is generally an advisory committee, not a decision-making body, the requirement for meetings to be open to the public does now apply.

Nevertheless, dates for the ARIC Meetings have already been published onto the [Shire's website](#). Officers will ensure that notices are provided on the website regarding the legislative changes in due course, and definitely once the Charter is adopted by Council.

Section 5.93 – improper use of information has an expanded scope meaning that it reinforces prohibition on using confidential information obtained at closed meetings or via livestream recordings for personal gain or to cause detriment.

The Council Forums Policy must now be reviewed because the legislative reforms introduced strict confidentiality provisions under Part 8A of the Local Government Act. These changes require forums to be held behind closed doors, ensuring compliance, protecting sensitive information, and maintaining governance integrity.

This expansion in scope has resulted in the review of the **Council Forum policy** (Current version – **Attachment 15**). When Council had adopted the 2026 Schedule of Council and Committee Meetings at its September 2025 Council Meeting part of the resolution included “noting that Agenda Forums will replace Agenda Briefings.”

COMMENTS AND DETAILS

New regulations to support local government oversight (refer to **Attachment 1** for information provided by the Department of Local Government) came into place on 1 January 2026.

The Local Government (Local Government Inspector) Regulations 2025 (the Inspector Regulations) and the Local Government Regulations Amendment (Local Government Amendment Act 2024) Regulations 2025 (the Inspector Consequential Regulations) provide the operational detail for new oversight powers under the *Local Government Act 1995*.

Code of Conduct

The current Code of Conduct (**Attachment 2**) was last reviewed and adopted on 30 October 2025 (Resolution No. OCM196/10/25) in accordance with Clause 15 of Schedule 1 of the *Local Government (Model Code of Conduct) Regulations 2021* which required that it be reviewed by Council after each ordinary election.

The revised Code of Conduct (**Attachment 3**) incorporates requirements introduced under the *Local Government Act 1995* amendments and associated regulations, particularly those relating to Part 8A – Breach Complaints and general complaints and the *Local Government (Local Government Inspector) Regulations 2025*.

The revisions ensure the Shire's Code remains consistent with the *Local Government (Model Code of Conduct) Regulations 2021*.

New provisions such as clause 14A (Appointment of Monitor) and clause 14B (Performance of local government's functions) reflect reforms aimed at strengthening oversight and accountability in dealing with complaints.

The updated code introduces clearer processes for handling complaints, including:

- Referral to the Inspector under section 5.105 of the Act;
- Authority for the Inspector to appoint a monitor to assist councils; and
- Explicit timelines and procedural fairness requirements.

These changes respond to reform objectives of improving transparency and consistency in behavioural management.

References to closed meetings held before 1 January 2026 and transitional clauses (e.g., clause 15(3)) ensure continuity and legal clarity during the reform implementation period.

Updated definitions for term "closed meeting" align with legislative changes.

Expanded behavioural provisions, including social media conduct and respectful engagement, reflect community expectations and reform priorities.

The revisions to the Code of Conduct are required to align with the Local Government Reform program and legislative changes effective from 1 January 2026. These changes strengthen governance, accountability, and complaints management processes, introduce new oversight mechanisms such as the appointment of monitors, and ensure consistency with the amended Model Code of Conduct Regulations. The updated Code reflects the State Government's objectives to improve transparency, integrity, and community confidence in local government.

It is recommended that the Revised Code of Conduct for Council Members, Committee Members and Candidates (**Attachment 4**) be adopted.

Complaint Policy

From 1 January 2026, the process for dealing with breaches of the *Local Government Act 1995* has changed. The Local Government Standards Panel has been abolished. Complaints about behavioural breaches or conduct breaches by council members are managed under the *Local Government Act 1995* (Part 8A) and associated regulations.

- **Behavioural breaches** under the *Local Government (Model Code of Conduct) Regulations 2021* must be lodged with the Chief Executive Officer, who has been appointed by Council (Resolution No. OCM036/02/25) as the Shire's authorised complaints officer.

If a council member has been found to have committed two or more behavioural breaches since 1 January 2026, the complaint must be referred to the Local Government Inspector, who may escalate the matter for formal adjudication.

- **Conduct breaches (rules of conduct)** are dealt with under Part 8A Division 5 of the Act by the Inspector and the Principal Adjudicator. Conduct breaches occur when a council member contravenes a rule of conduct under the Act. These are more serious and may result in formal adjudication.

A revised policy (**Attachment 7**) has been track changed to show the key amendments such as:

- Replacement of references to "minor breach" and Standards Panel with behavioural breach, conduct breach, and Local Government Inspector.

- Insertion of the escalation rule: complaints involving two or more behavioural breaches since 1 January 2026 must be referred to the Inspector.
- Updating mediation provisions to align with section 8A.15 of the Act and Inspector Regulations.
- Including confidentiality and false information warnings in the policy and complaint form.
- Updating legislative references to include *Local Government (Local Government Inspector) Regulations 2025*.
- Revision of the complaint form layout to include important information, escalation note, and statutory warnings.

It is recommended that the revised policy (**Attachment 8**) be adopted.

The adoption of the revised policy will enhance the Shire's reputation by demonstrating a commitment to integrity, ethical behaviour and good governance.

7. **Audit, Risk and Improvement Committee Charter**

The [current charter](#) was adopted in April 2025. It had included the changes referred to above that were made to the Audit Regulations.

The Charter has been reviewed again, and minimal amendments have been made to it (refer to **Attachment 9**) to comply with the changes in the Local Government (Audit) Regulations 1996 and to include reference to the Salaries and Allowances Tribunal determination (refer to variation - **Attachment 10**) to ensure that it was clear what instrument governed remuneration paid to independent committee members.

It is recommended this Charter be adopted as amended.

8. **Local Government Payments and Gifts to Members Policy**

The current [Local Government Payments and Gifts to Members Policy](#) was last reviewed by Council in March 2024. The report only provides a track changed version of the Local Government Payments and Gifts to Members Policy (**Attachment 11**) together with a track changed accepted version (**Attachment 12**) for reference.

The amendments are to the payments (remuneration) to independent committee members on the Audit, Risk and Improvement Committee.

It is recommended that this policy be adopted, as amended.

9. **Electronic Attendance at Meetings and Livestreaming Policies**

The Council Policy for **Electronic attendance at meetings** has been revised (**Attachment 13**) with track changes included. The changes are minimal and due to the local government reform mentioned above.

The Council Policy for **Live Streaming of Council Meetings** has been revised (**Attachment 14**) with track changes included. The changes are minimal and due to the local government reform mentioned above.

It is recommended that both policies be adopted as amended.

10. **Council Forum Policy**

The current [Council Forums](#) Policy was last reviewed in November 2024 (**Attachment 15**).

The policy has been reviewed (track changes included – **Attachment 16**).

Any mention of Agenda Briefings was immediately amended to read Agenda Forums.

Further changes were made to the policy due to the local government operational guidelines referencing Council Forums by the Department of Local Government, as being informal, non-decision-making sessions and therefore not being subject to s.5.23 public access requirements.

It is recommended that Council adopt the revised Council Forum Policy (**Attachment 17**).

IMPLICATIONS TO CONSIDER

Consultative:

Governance Coordinator and CEO and reference to Local Government Inspector guidelines.

Consultation with the Manager Compliance and Monitoring. Local Government Inspectorate in regard to complaints processes (Refer to **Attachment 5**).

Eleven local governments (Tier 3) two of which hold public agenda forums prior to the Council Meeting, one of which provides a schedule of the items to be discussed at the forum. 9 local governments do not hold forums at all. The two that do also do not publish any notes related to the forum.

Strategic:

Shire of Toodyay Council Plan 2023-2033

Outcome 9. Responsible and effective leadership and governance.

9.1. Provide strong, clear, and accountable leadership.

Policy related:

Complaints of Alleged Breach of the Code of Conduct for Council Members, Committee Members and Candidates

Local Government Payments and Gifts to Members Policy;

Electronic Attendance at Meetings Policy;

Live Streaming and Recording of Council Meetings Policy; and

Council Forums Policy

Financial:

There are minimal financial implications with the adoption of these revised corporate documents and Council policies.

In respect to the Complaints Policy - where an Independent Investigator is engaged, the cost remains approximately \$4,000–\$5,000 per complaint. Currently, the budget allocation for complaints is included in the municipal budget under legal expenses expenditure.

In accordance with r.7(4)(e) of the *Local Government (Local Government Inspector) Regulations 2025* the Shire would also be required to pay an amount equal to the costs of the mediation, as determined and certified by the Principal Adjudicator (appointed by the Local Government Inspector) to the State where mediation is undertaken as part of the Adjudicator's dealings with the allegation as a conduct breach. This practice is no different to the fact that prior to the local government reform, any matters sent to the Standards Panel also incurred costs, although significant cost increases are expected.

Legal and Statutory:

Local Government (Model Code of Conduct) Regulations 2021.

Local Government (Local Government Inspector) Regulations 2025

Local Government Act 1995

- Part 8A Breach complaints and general complaints – containing provisions contains provisions about types of breaches; making and dealing with complaints about breaches; dealing with breaches; and making and dealing with general complaints.
- Part 5, Division 2 – Council and Committee Meetings only applies to formal meetings where decisions are made.
- Section 5.23 requires formal meetings of a council or a committee to be open to the public unless closed under prescribed circumstances.

Risk related:

Failure to not amend these corporate publications and Council Policies presents as a moderate (9) non-compliance risk to the Shire. Failure to choose to update these documents may result in non-compliance with statutory requirements. The compliance risk is high as this is a potential breach of statutory obligations, reportable to the Local Government Inspector.

The reputational risk is medium as outdated corporate documents and policies may undermine public confidence in governance processes. This report mitigates that risk.

Workforce related:

A Shire Officer will update the website and distribute the corporate publications and policies to Councillors, Committee Members, and Shire Staff.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM013/02/26**MOVED** Cr S McCormick**SECONDED** Cr M Dival

That following local government reforms that came into force on 1 January 2026 Council adopts the revised:

1. Code of Conduct for Council Members, Committee Members and Candidates pursuant to Schedule 1 of the *Local Government (Model Code of Conduct) Regulations 2021 (Attachment 4)*;
2. Complaints of Alleged Breach of the Code of Conduct for Members, Committee Members and Candidates Council Policy including the complaint form to ensure compliance with Part 8A of the *Local Government Act 1995 (Attachment 8)*;
3. Audit, Risk and Improvement Committee Charter as amended to ensure compliance with the current *Local Government (Audit) Regulation 1996 (Attachment 9)*;
4. Local Government Payments and Gifts to Members to ensure compliance with the current *Local Government Act 1995 (Attachment 12)*;
5. Electronic Attendance at Meetings Policy to ensure compliance with the current *Local Government Act 1995 (Attachment 13)*;
6. Live Streaming and Recording of Council Meetings Policy to ensure compliance with the current *Local Government Act 1995 (Attachment 14)*;
7. Council Forums Policy to ensure compliance with the current *Local Government Act 1995 (Attachment 17)*.
8. requests the Chief Executive Officer make any necessary minor typographical amendments to the abovementioned documents, prior to publication.

Voted For: Crs M McKeown, M Dival, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Cr R Madacsi

MOTION CARRIED 6/1 BY ABSOLUTE MAJORITY

10.5 INFRASTRUCTURE, ASSETS AND SERVICES

Nil.

10.6 COMMITTEE REPORTS

Nil.

11 MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

12 NOTICES OF MOTION GIVEN AT THE MEETING FOR CONSIDERATION AT NEXT MEETING

Nil.

13 QUESTIONS OF MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil.

14 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

14.1 MEMBERS

Nil.

14.2 EMPLOYEES

Nil.

15 CONFIDENTIAL BUSINESS**OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM014/02/26****MOVED** Cr J Prater**SECONDED** Cr M Dival

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23 of the *Local Government Act 1995*:

15.1 Operational Efficiency Measures No. 2

This matter is considered to be confidential under Section 5.23 - (4)(b) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with (4)(b) information relating to the personal affairs of an individual;

Voted For: Crs M McKeown, M Dival, R Madacsi, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Nil

MOTION CARRIED 7/0

In accordance with Standing Orders 5.2 (3) the Presiding Member directed everyone to leave except the Members; the CEO and any employee specified by the Presiding Member at 6:40 pm.

The Executive Manager of Economic Development and Community Services, Executive Manager of Infrastructure, Assets and Services and the Governance Coordinator departed the meeting at 6:40pm.

The Council Chambers were re-opened at 6:43pm.

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. OCM015/02/26**MOVED** Cr M Dival**SECONDED** Cr R Mills

That Council approves the recommendations as detailed in the confidential Officer's Report – Operational Efficiency Measures No. 2.

Voted For: Crs M McKeown, M Dival, S McCormick, J Prater, R Mills and S Van der Heyden

Voted Against: Cr R Madacsi

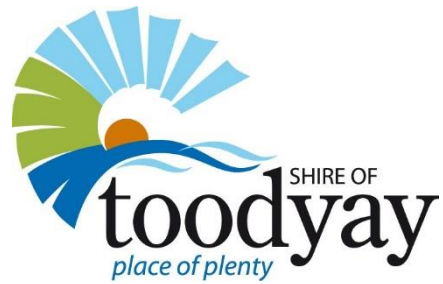
MOTION CARRIED 6/1

16 NEXT MEETINGS

Type of Meeting	Date	Time
Agenda Forum	26 February 2026	5.30pm
Ordinary Council	5 March 2026	5.30pm

17 CLOSURE OF MEETING

The Shire President declared the meeting closed at 6:44pm.



ATTACHMENTS

Ordinary Council Meeting

Thursday, 5 February 2026

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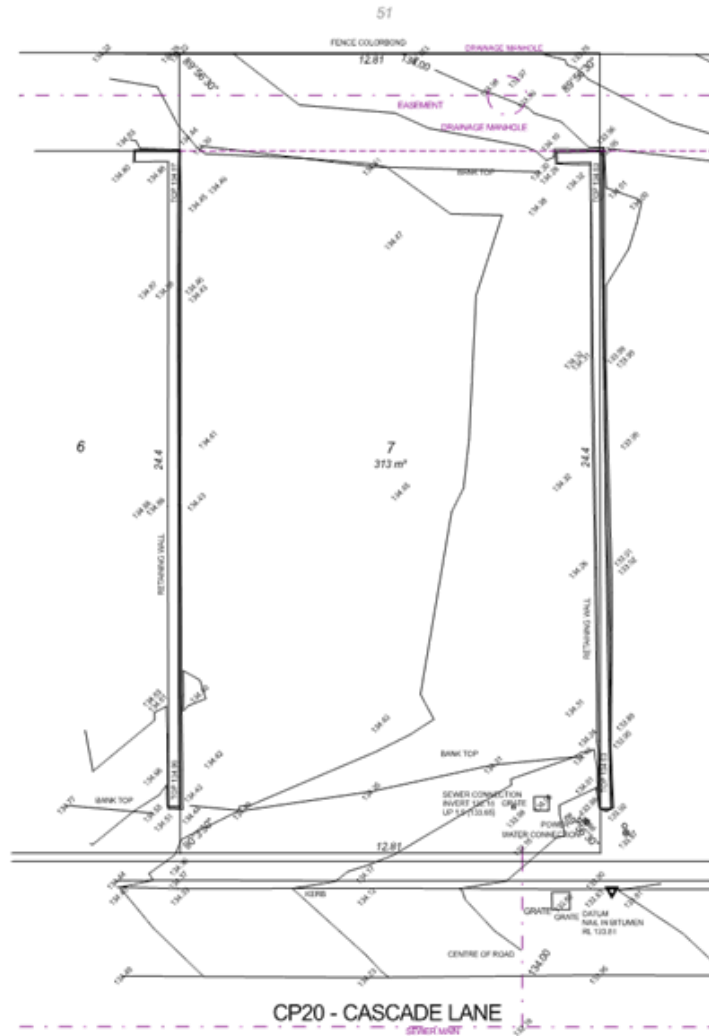


NOTE:
BUILDER TO COMPLETE SITE INSPECTION TO DETERMINE EXISTING RETAINING BOTTOM OF WALL DEPTH TO ENSURE NEW STRUCTURES WILL NOT UNDERMINE

NOTE:
BUILDER TO LIAISE WITH WESTERN POWER REGARDING OVERHEAD CONSUMER LINES, POWER DOMES AND DISTRIBUTION BOARDS. ALL PROVISIONS AND LOCATIONS TO WESTERN POWERS DISCRETION.

NOTE:
BUILDER TO LIAISE WITH WATER CORPORATION REGARDING WATER METERS. ALL PROVISIONS AND LOCATIONS TO WATER CORPORATION'S DISCRETION.

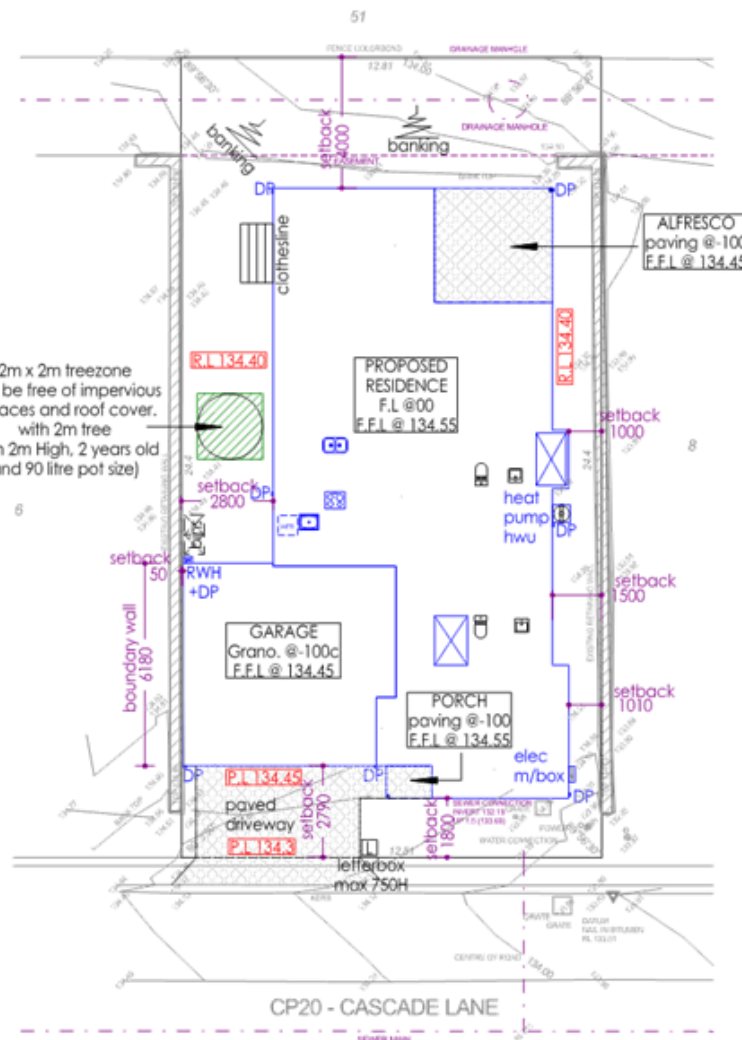
NOTE:
ALL DOWNPIPES ON PROPERTY TO BE CONNECTED TO THE URBAN WATER PLAN AS PER COUNCIL REQUIREMENTS. DIRECT LOT CONNECTION PROVIDED ON SITE.



EXISTING SITE PLAN



DRAINAGE CALCULATIONS:
 NEW ROOF AREA TO DWELLING = 193.400 x 0.015 = 2.901m³
 No. OF NEW DOWN PIPES SERVING NEW ROOF AREA = 8
 EACH DP SERVED VOLUME (ON AVG.) = 0.363m³



PROPOSED SITE PLAN



HILBURN

LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
 CITY OF TOODYAY

LOT 7

JOB NUMBER 2025083-085		DRAWING NAME SITE PLANS	
START DATE JUNE 2025	REVISION DESCRIPTION	IN.	DATE
SHEET 01 of 03	CONCEPT DESIGN	LJ	12/06/25
SCALE 1:200	PLANNING DRAWINGS	MT	23/10/25
REVISION			

KTR CREATIONS
 IMAGINE | CREATE | CONSTRUCT
 BUILDING DESIGN AND DRAFTING
 www.ktrcreations.com.au
 design@ktrcreations.com.au
 9381 2106
 1 Carbonate Road,
 Wangara, WA 6065

CONSTRUCTION NOTE:
 All drawings to be reviewed and checked by the Builder, Client, Sub-Contractors or the like before commencement of any works. No responsibility will be accepted by KTR Creations if no correspondence was coordinated prior or during construction.

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90mm STUDWORK RENDER AND CLADDING AS PER ELEVATIONS

COLORBOND ROOF 25°38' PITCH U.O.N
COASTAL ZONE APPLIES WIND CLASSIFICATION AS PER ENGINEER'S DETAILS

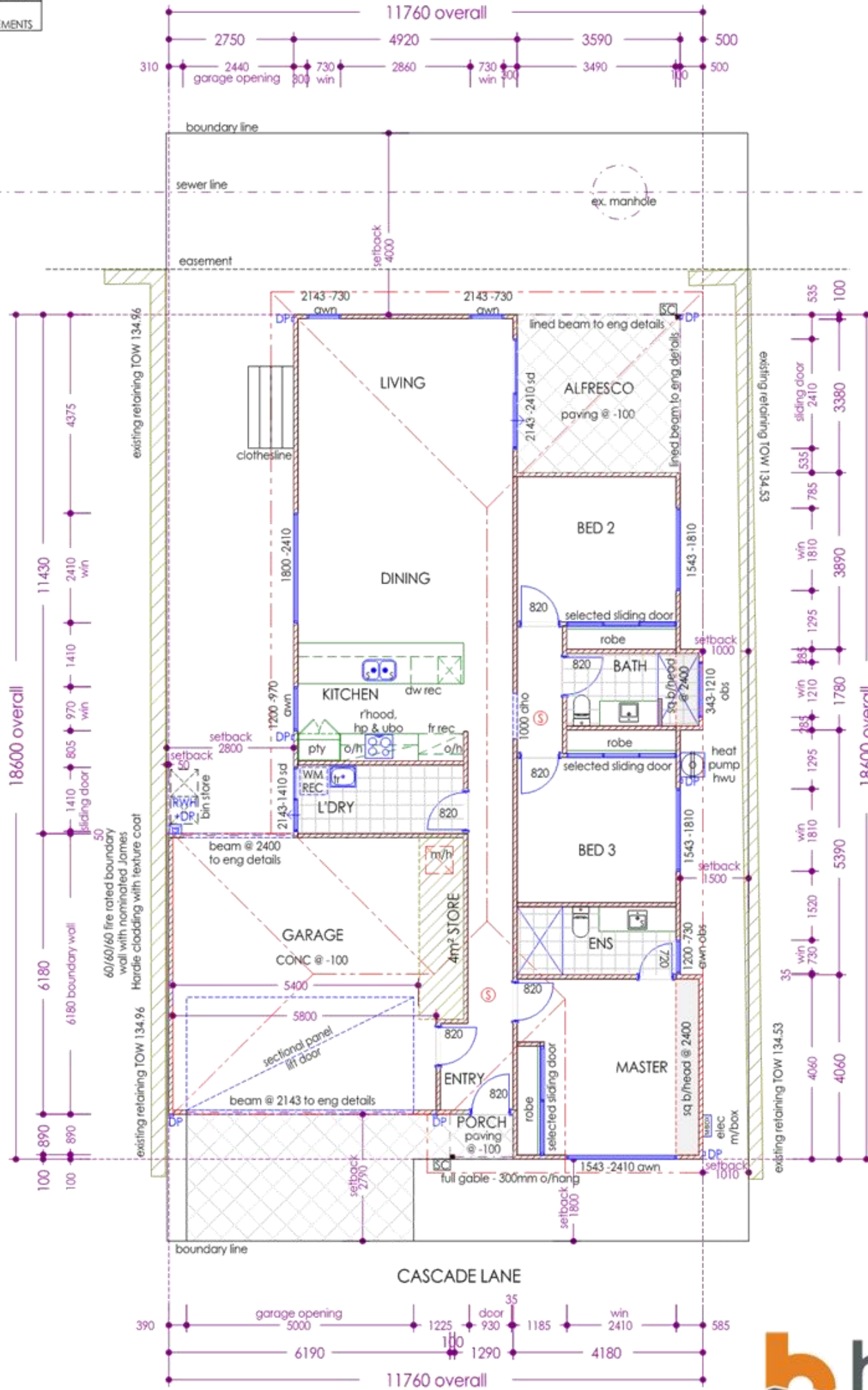
BUILDERS NOTE:
ALL CONSTRUCTION TO COMPLY WITH NCC AND AUSTRALIAN STANDARDS

NOTE:
- WEATHER SEALS TO EXTERNAL DOORS

NOTE:
- INSULATION TO ENERGY REQUIREMENTS



AREAS	
GROUND FLOOR	122.409m ²
GARAGE	38.518m ²
PORCH	1.375m ²
ALFRESCO	12.493m ²
TOTAL AREA	174.794m²
OPEN SPACE CALCULATOR	
LOT AREA (313.00 + 115.26)	428.260m ² R50
OPEN SPACE REQUIRED	171.304m ² (40%)
PROPOSED SITE COVER	160.927m ² (37.6%)
OPEN SPACE PROVIDED	267.333m² (62.4%)



NOTE:
CEILING LEVELS @ 2700 UNLESS NOTED OTHERWISE

NOTE:
LOCATION OF DOWNPIPES AND FLOOR WASTES ARE INDICATIVE ONLY & MAY BE CHANGED ON SITE TO PLUMBERS DISCRETION

NOTE:
REFLUX VALVE MAY BE REQUIRED DUE TO HOBLESS SHOWERS. LOCATION TO THE DISCRETION OF THE PLUMBER

DENOTED STRUCTURAL COLUMN &/or WIND POSTS (REFER ENGS.)

Ⓢ DENOTES SMOKE DETECTOR



HILBURN
LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
CITY OF TOODYAY

LOT 7

JOB NUMBER		DRAWING NAME	
2025083-085		GROUND FLOOR PLAN	
START DATE	REVISION DESCRIPTION	IN.	DATE
JUNE 2025	CONCEPT DESIGN	LJ	12/06/25
	PLANNING DRAWINGS	MT	23/10/25
SHEET	SCALE	REVISION	
02 of 03	1:100		

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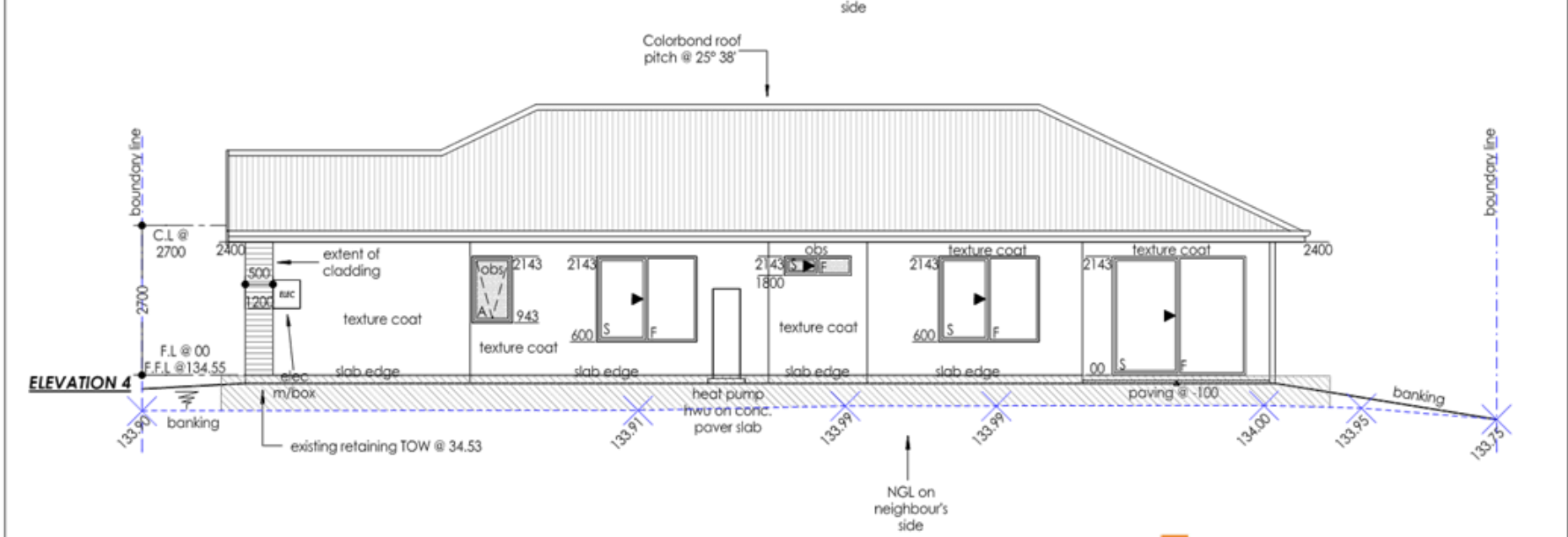
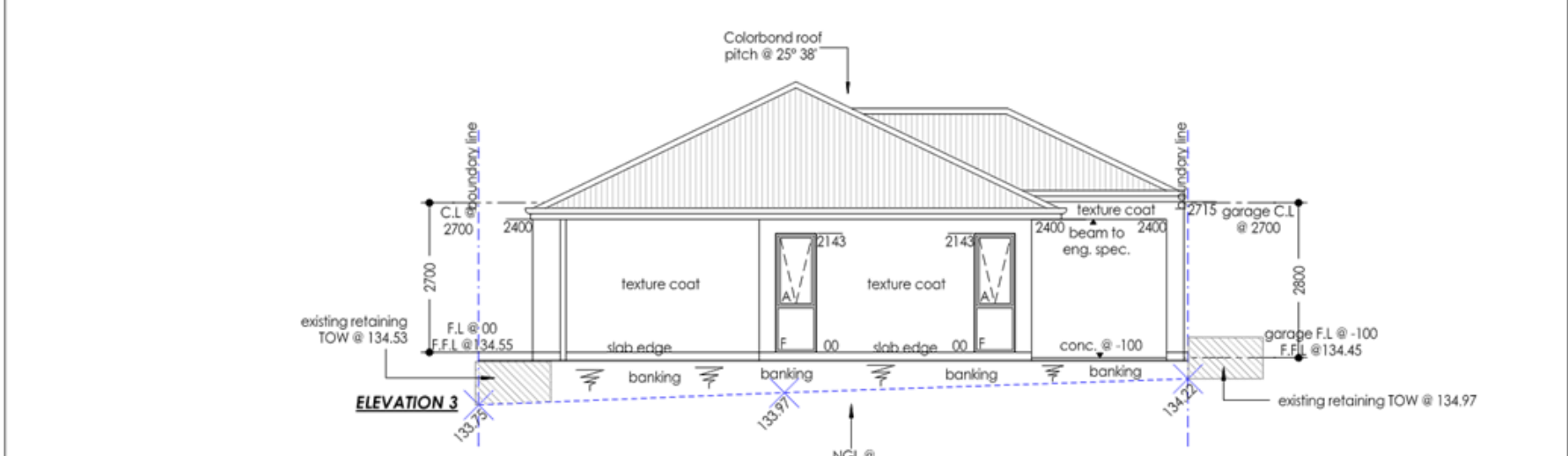
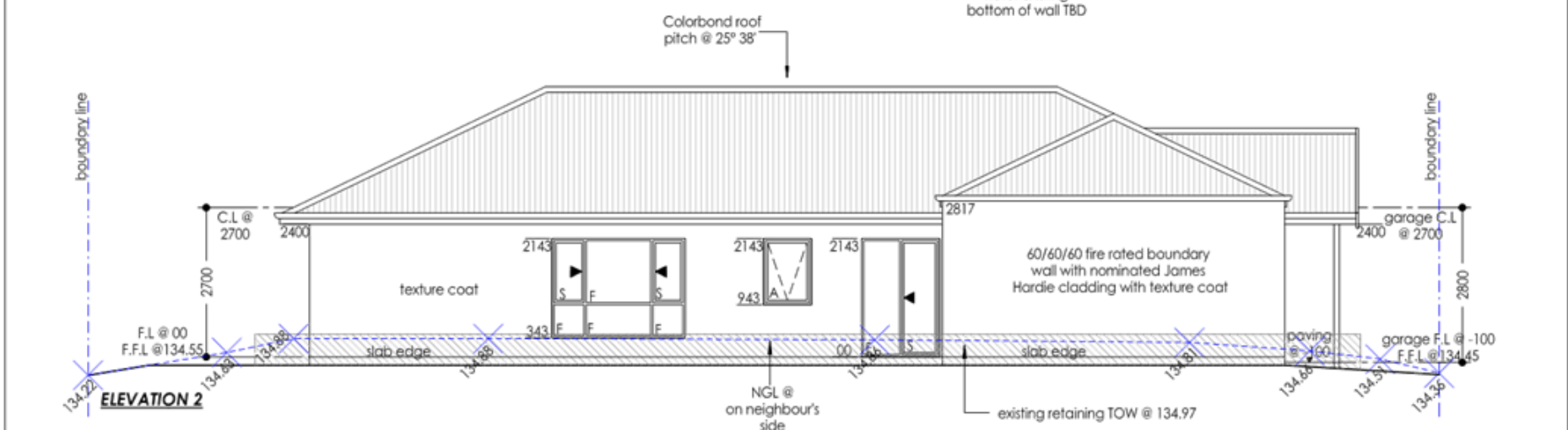
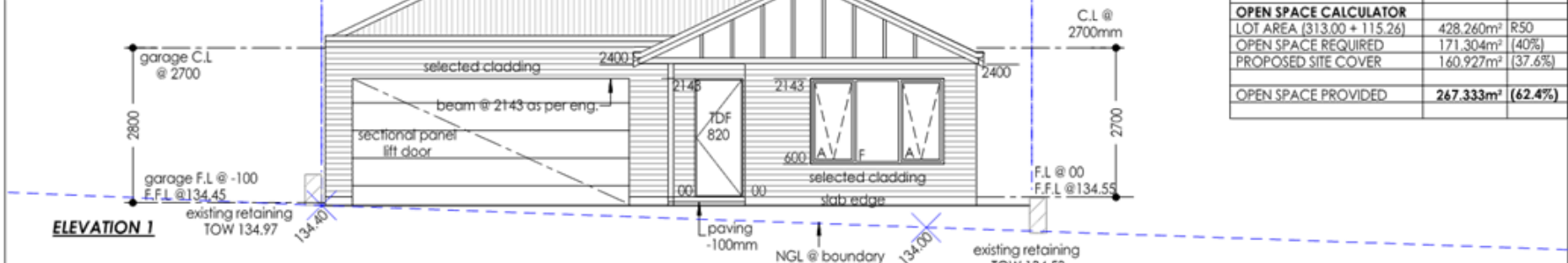
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NOTE:
 BUILDER TO COMPLETE
 SITE INSPECTION TO
 DETERMINE EXISTING
 RETAINING BOTTOM OF
 WALL DEPTH TO ENSURE
 NEW STRUCTURES
 WILL NOT UNDERMINE

AREAS	
GROUND FLOOR	122,409m ²
GARAGE	38,518m ²
PORCH	1,375m ²
ALFRESCO	12,493m ²
TOTAL AREA	174,794m²
OPEN SPACE CALCULATOR	
LOT AREA (313.00 + 115.26)	428,260m ² R50
OPEN SPACE REQUIRED	171,304m ² (40%)
PROPOSED SITE COVER	160,927m ² (37.6%)
OPEN SPACE PROVIDED	267,333m² (62.4%)



HILBURN
 LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
 CITY OF TOODYAY

LOT 7

JOB NUMBER		DRAWING NAME	
2025083-085		ELEVATIONS	
START DATE	REVISION DESCRIPTION	IN.	DATE
JUNE 2025	CONCEPT DESIGN	LJ	12/06/25
	PLANNING DRAWINGS	MT	23/10/25
SHEET	SCALE	REVISION	
03 of 03	1:100		

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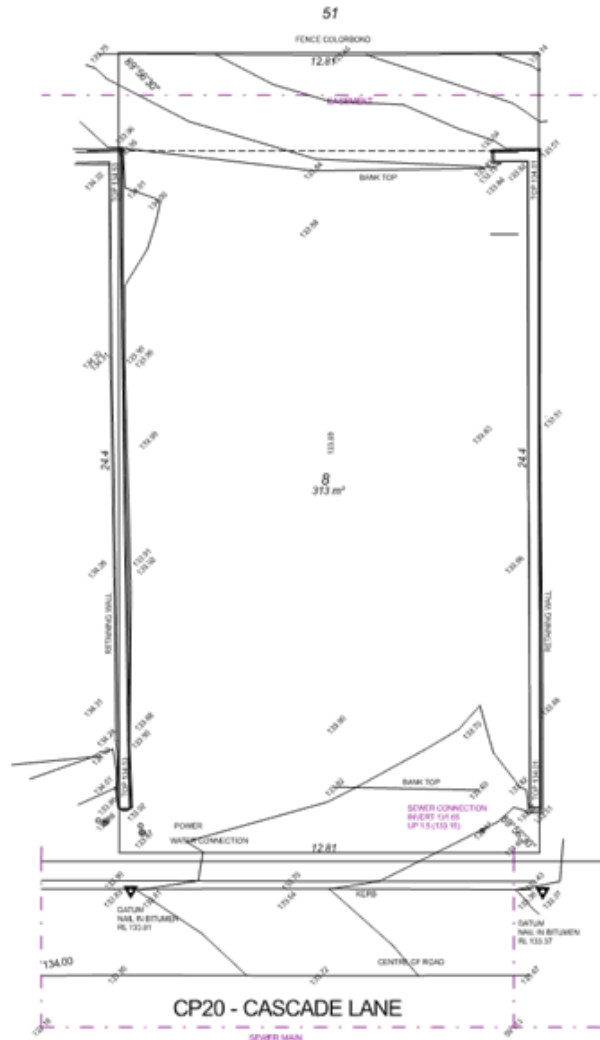


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NOTE:
BUILDER TO LIAISE WITH WESTERN POWER REGARDING OVERHEAD CONSUMER LINES, POWER DOMES AND DISTRIBUTION BOARDS. ALL PROVISIONS AND LOCATIONS TO WESTERN POWERS DISCRETION.

NOTE:
BUILDER TO LIAISE WITH WATER CORPORATION REGARDING WATER METERS. ALL PROVISIONS AND LOCATIONS TO WATER CORPORATION'S DISCRETION.

NOTE:
ALL DOWNPIPES ON PROPERTY TO BE CONNECTED TO THE URBAN WATER PLAN AS PER COUNCIL REQUIREMENTS. DIRECT LOT CONNECTION PROVIDED ON SITE.

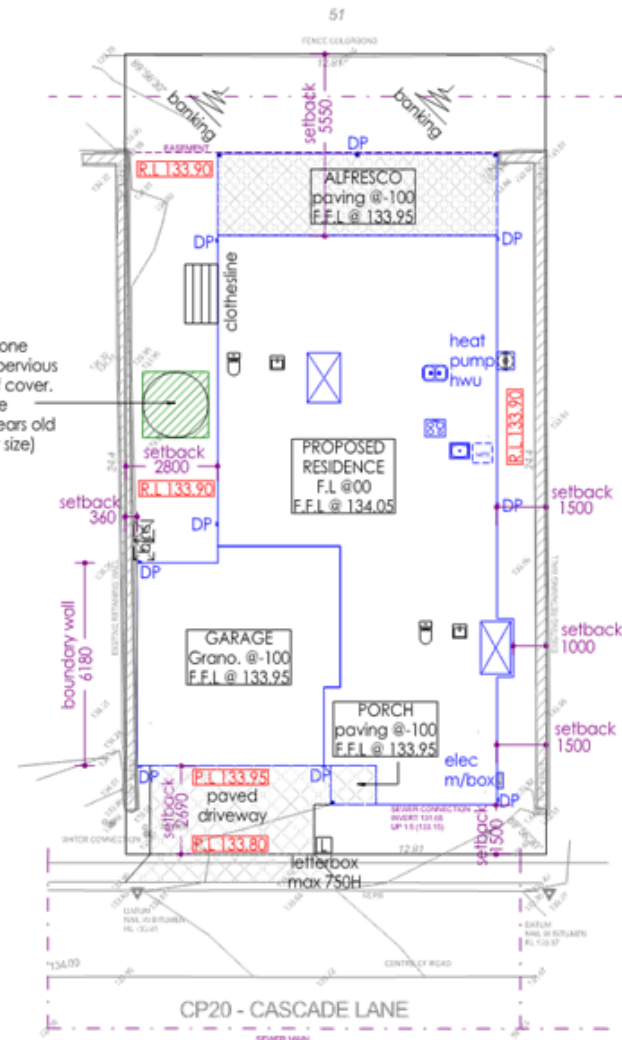


EXISTING SITE PLAN



2m x 2m treezone is to be free of impervious surfaces and roof cover, with 2m tree (min 2m High, 2 years old and 90 litre pot size)

DRAINAGE CALCULATIONS:
NEW ROOF AREA TO DWELLING = 204.520 x 0.015 = 3.068m²
No. OF NEW DOWN PIPES SERVING NEW ROOF AREA = 9
EACH DP SERVED VOLUME (ON AVG.) = 0.341m³



PROPOSED SITE PLAN



HILBURN
LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
CITY OF TOODYAY

LOT 8

JOB NUMBER 2025083-085		DRAWING NAME SITE PLANS	
START DATE JUNE 2025	REVISION DESCRIPTION	IN.	DATE
SHEET 01 of 03	CONCEPT DESIGN	LJ	12/06/25
SCALE 1:200	PLANNING DRAWINGS	MT	23/10/25
REVISION			

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90mm STUDWORK RENDER AND CLADDING AS PER ELEVATIONS

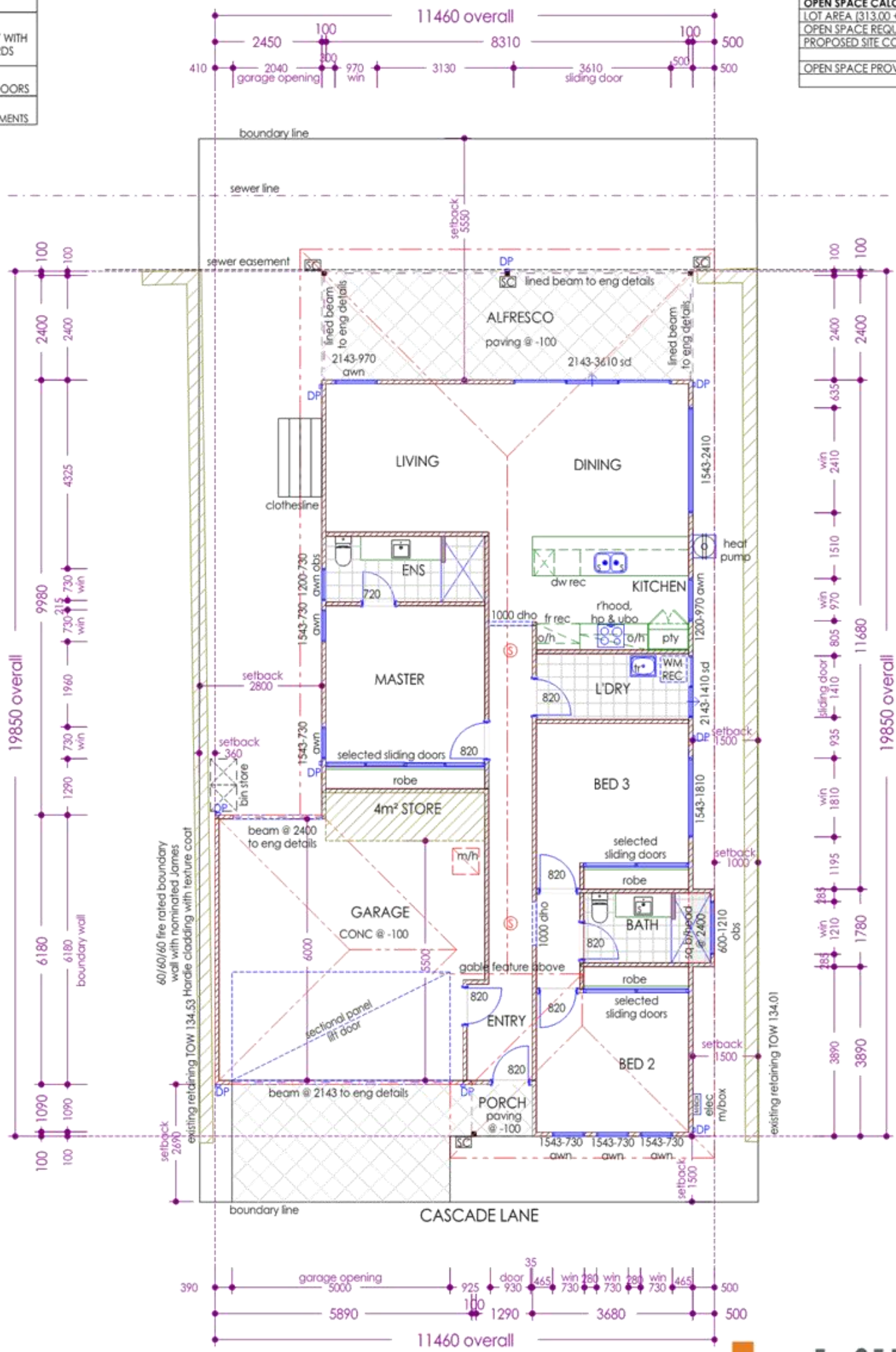
COLORBOND ROOF 25°38' PITCH U.O.N
COASTAL ZONE APPLIES WIND CLASSIFICATION AS PER ENGINEER'S DETAILS

BUILDERS NOTE:
ALL CONSTRUCTION TO COMPLY WITH NCC AND AUSTRALIAN STANDARDS

NOTE:
- WEATHER SEALS TO EXTERNAL DOORS

NOTE:
- INSULATION TO ENERGY REQUIREMENTS

AREAS	
GROUND FLOOR	118.97m ²
GARAGE	38.97m ²
PORCH	1.380m ²
ALFRESCO	21.27m ²
TOTAL AREA	180.59m²
OPEN SPACE CALCULATOR	
LOT AREA (313.00 + 115.26)	428.260m ² R50
OPEN SPACE REQUIRED	171.304m ² (40%)
PROPOSED SITE COVER	157.94m ² (36.88%)
OPEN SPACE PROVIDED	270.32m² (63.12%)



NOTE:
CEILING LEVELS @ 2700 UNLESS NOTED OTHERWISE

NOTE:
LOCATION OF DOWNPIPES AND FLOOR WASTES ARE INDICATIVE ONLY & MAY BE CHANGED ON SITE TO PLUMBERS DISCRETION

NOTE:
REFLUX VALVE MAY BE REQUIRED DUE TO HOBBLES SHOWERS. LOCATION TO THE DISCRETION OF THE PLUMBER

DENOTES STRUCTURAL COLUMN &/or WIND POSTS (REFER ENGS.)

Ⓢ DENOTES SMOKE DETECTOR



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LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
CITY OF TOODYAY

LOT 8

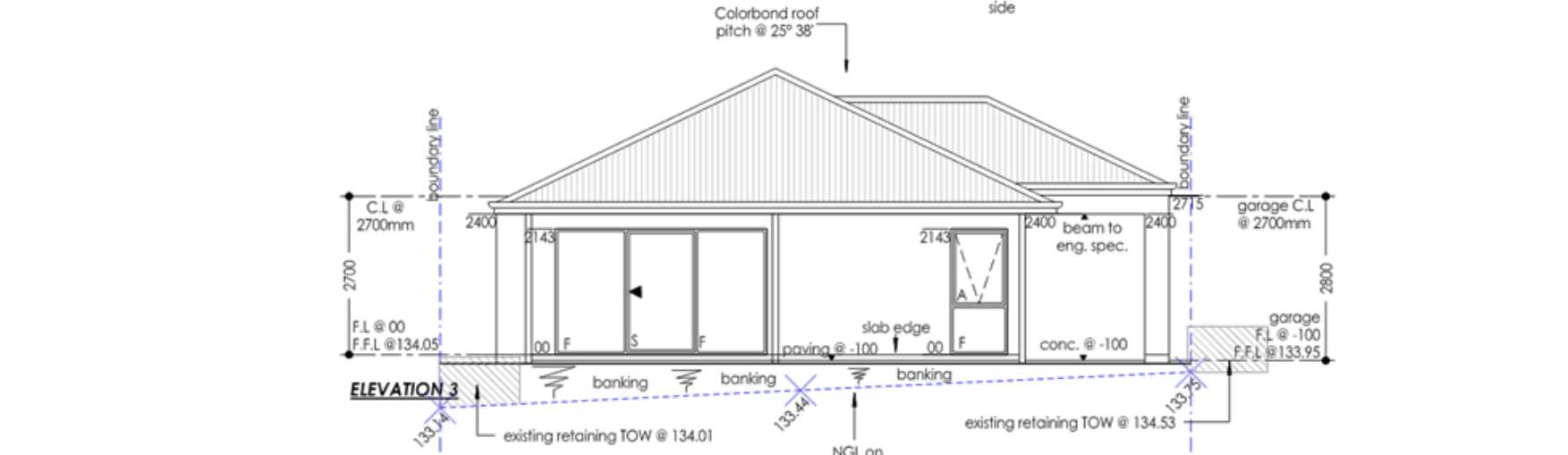
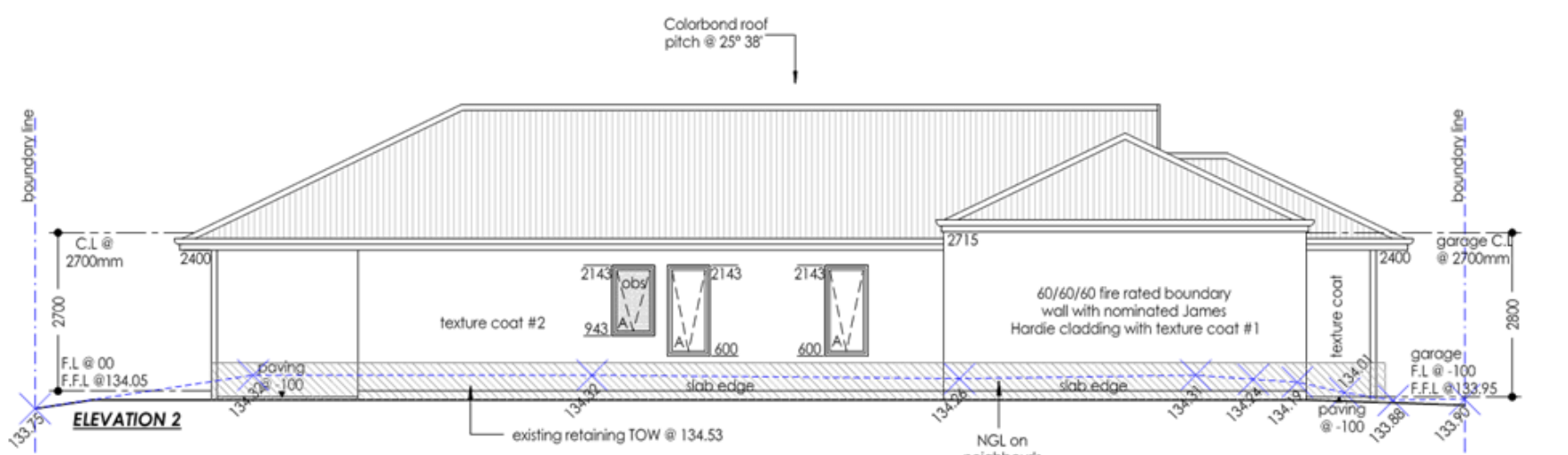
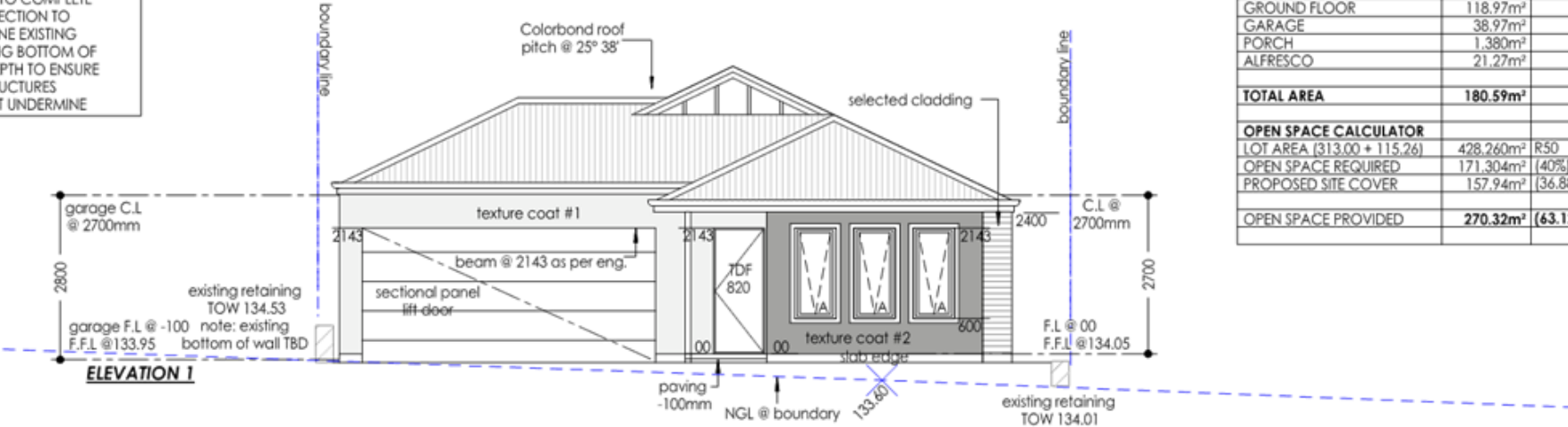
JOB NUMBER 2025083-085	DRAWING NAME GROUND FLOOR PLAN	KTR CREATIONS IMAGINE CREATE CONSTRUCT
START DATE JUNE 2025	REVISION DESCRIPTION	BUILDING DESIGN AND DRAFTING www.ktrcreations.com.au design@ktrcreations.com.au 9381 2106
SHEET 02 of 03	IN. DATE	1 Carbonate Road Wangara WA 6077
SCALE 1:100	PLANNING DRAWINGS	
REVISION		

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ALFRESCO	21.27m ²
TOTAL AREA	180.59m²
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HILBURN
 LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
 CITY OF TOODYAY

LOT 8

JOB NUMBER	DRAWING NAME		
2025083-085	ELEVATIONS		
START DATE	REVISION DESCRIPTION	IN.	DATE
JUNE 2025	CONCEPT DESIGN	LJ	12/06/25
	PLANNING DRAWINGS	MT	23/10/25
SHEET	SCALE	REVISION	
03 of 03	1:100	A3	

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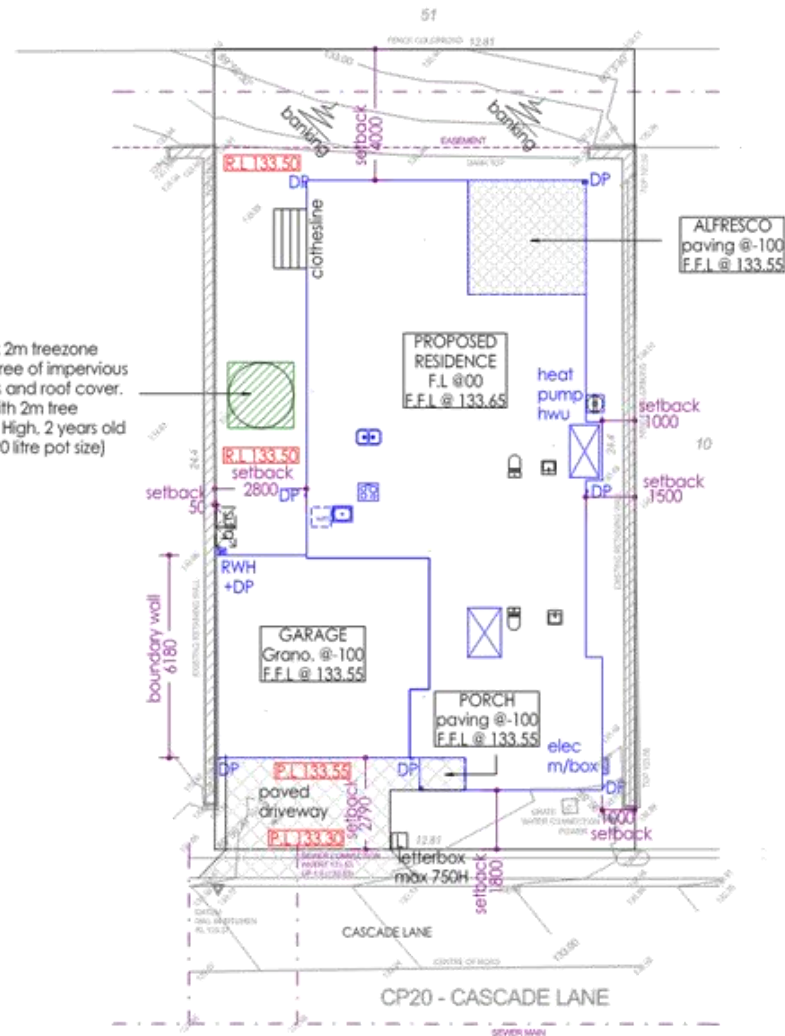
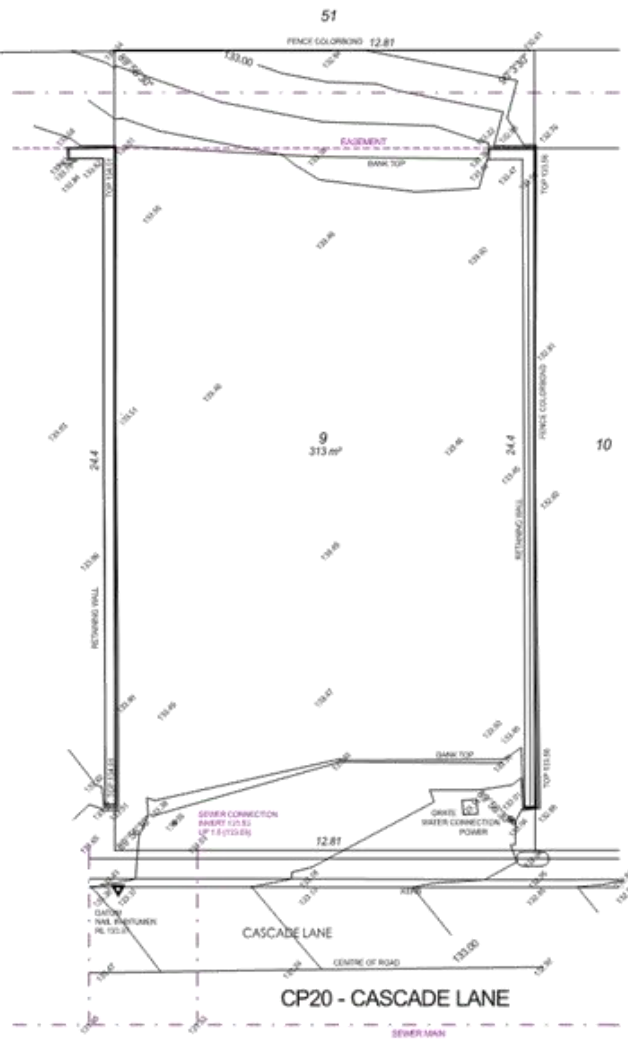


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2m x 2m treezone is to be free of impervious surfaces and roof cover. with 2m tree (min 2m High, 2 years old and 90 litre pot size)

DRAINAGE CALCULATIONS:
 NEW ROOF AREA TO DWELLING = 194.62 x 0.015 = 2.919m³
 No. OF NEW DOWN PIPES SERVING NEW ROOF AREA = 8
 EACH DP SERVED VOLUME (ON AVG.) = 0.365m³



HILBURN
 LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
 CITY OF TOODYAY

LOT 9

JOB NUMBER 2025083-085		DRAWING NAME SITE PLANS	
START DATE JUNE 2025	REVISION DESCRIPTION	IN.	DATE
	CONCEPT DESIGN	LJ	12/06/25
	PLANNING DRAWINGS	MT	23/10/25
SHEET 01 of 03	A3		
SCALE 1:200	REVISION		

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**90mm STUDWORK
RENDER AND CLADDING
AS PER ELEVATIONS**

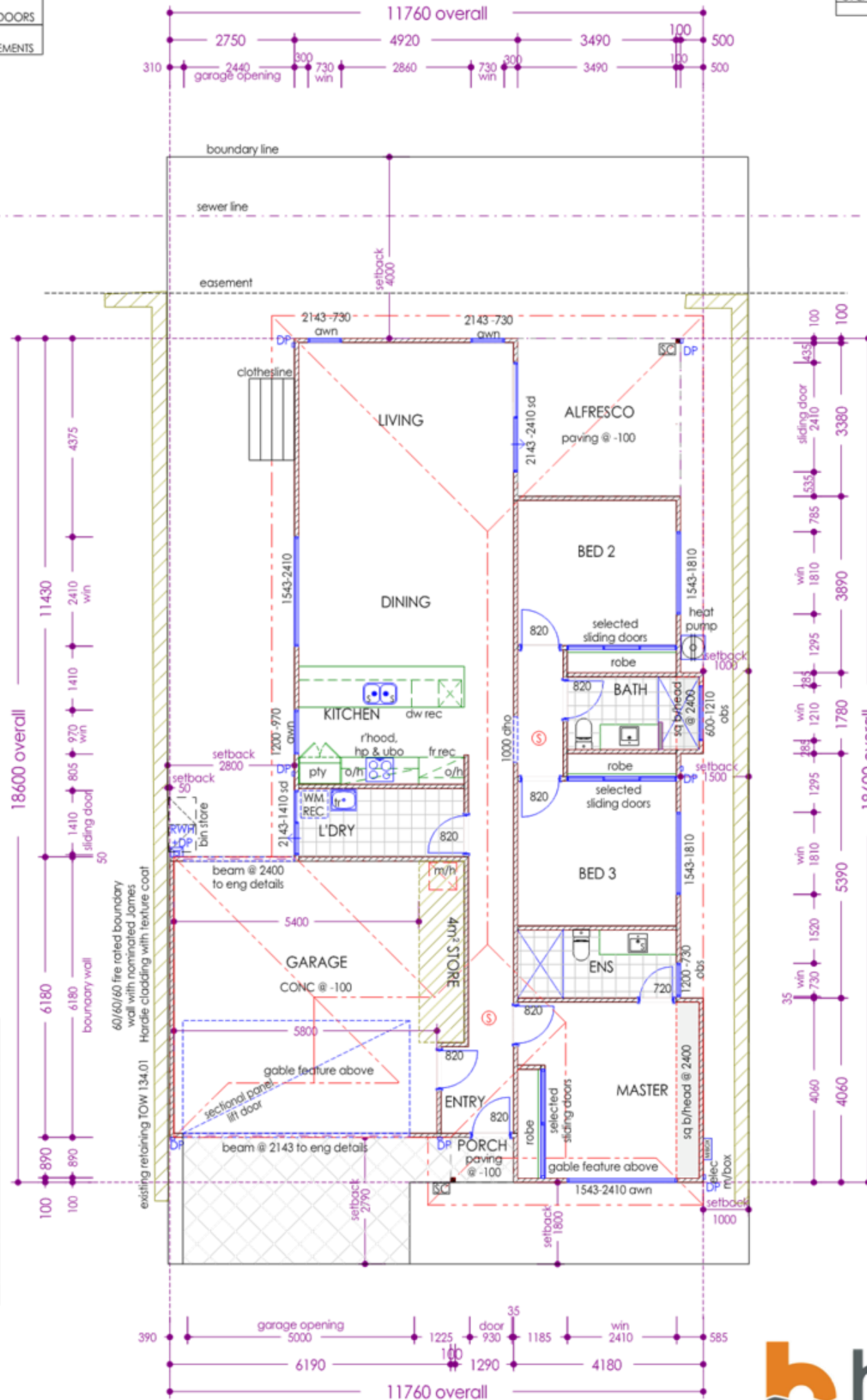
**COLORBOND ROOF
25°38' PITCH U.O.N**
COASTAL ZONE APPLIES
WIND CLASSIFICATION
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BUILDERS NOTE:
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NOTE:
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NOTE:
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AREAS	
GROUND FLOOR	122.510m ²
GARAGE	38.390m ²
PORCH	1.380m ²
ALFRESCO	12.490m ²
TOTAL AREA	174.770m²
OPEN SPACE CALCULATOR	
LOT AREA (313.00 + 115.26)	428.260m ² R50
OPEN SPACE REQUIRED	171.304m ² (40%)
PROPOSED SITE COVER	160.900m ² (37.5%)
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SC DENOTES STRUCTURAL
COLUMN &/or WIND POSTS
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S DENOTES SMOKE DETECTOR



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LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
CITY OF TOODYAY

LOT 9

JOB NUMBER		DRAWING NAME		
2025083-085		GROUND FLOOR PLAN		
START DATE	JUNE 2025	REVISION DESCRIPTION	IN.	DATE
SHEET	02 of 03	CONCEPT DESIGN	LJ	12/06/25
SCALE	1:100	PLANNING DRAWINGS	MT	23/10/25
REVISION	-			

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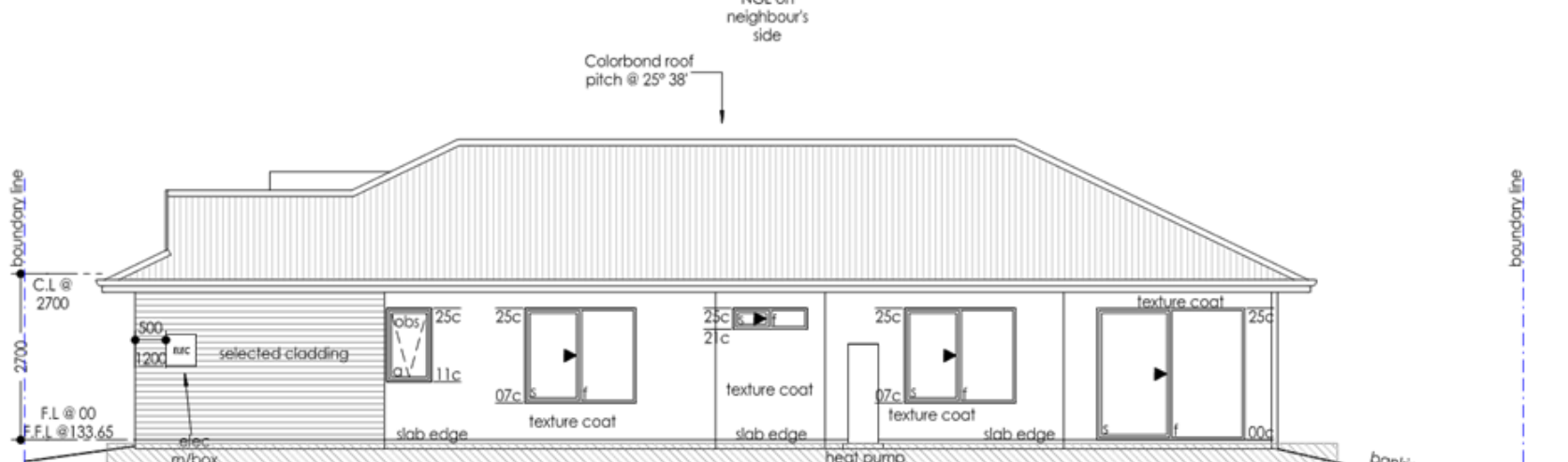
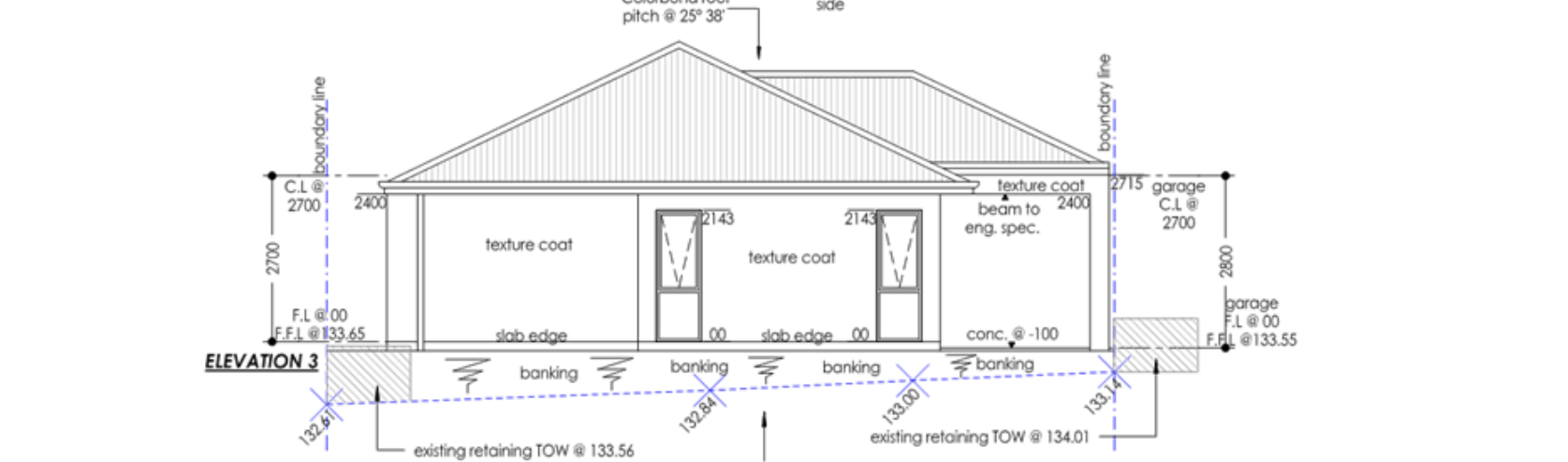
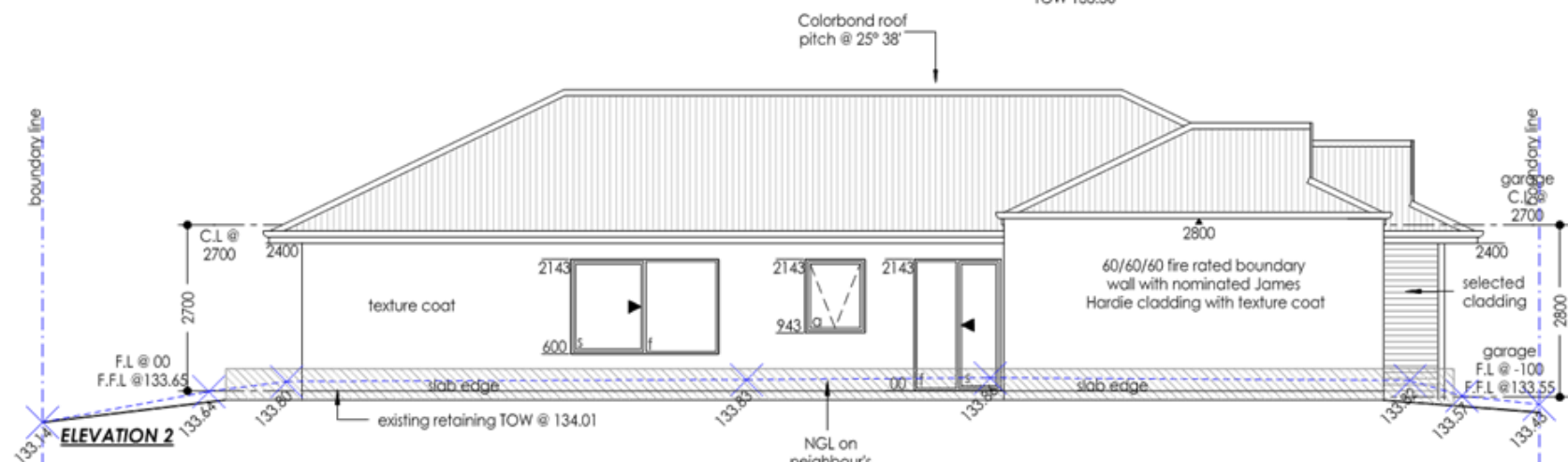
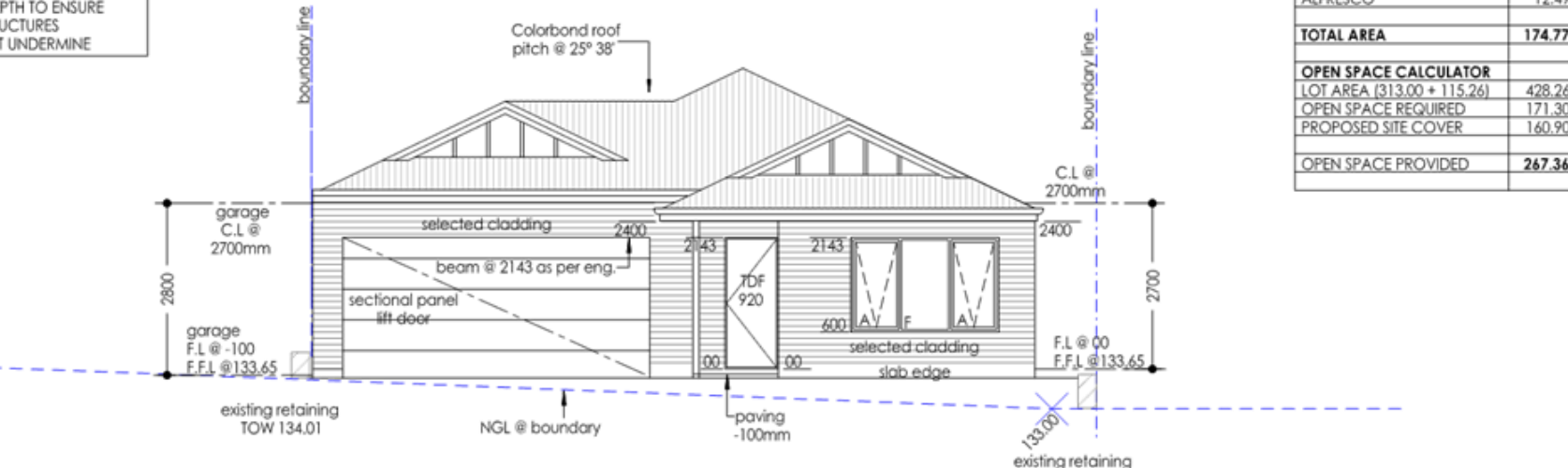
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 LOTS 7-9 #44 STIRLING TERRACE
TOODYAY
 CITY OF TOODYAY

LOT 9

JOB NUMBER		DRAWING NAME		
2025083-085		ELEVATIONS		
START DATE	JUNE 2025	REVISION DESCRIPTION	IN.	DATE
		CONCEPT DESIGN	LJ	12/06/25
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SHEET	03 of 03			
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REVISION	-			

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NUMBER	ADDRESS	SUPPORT OR OBJECT	COMMENT	OFFICER RESPONSE
1	RAYNER LOOP	OBJECT	After reviewing the relevant information provided by the Shire I strongly object to this as there is logical reasoning behind it, a waste of time, waste of money and a waste of confusion. Keep the Street name how it is and how's it been for plenty of years and for the foreseeable future.	As per the Council report, there is a confusion between the unconnected northern portion and the eastern portion. Currently this affects mainly mail and delivery service. There is a greater implication for emergency services.
2	WEEDON ENTRANCE	SUPPORT	Thank you that's great news	
3	TOMKINS BEND	SUPPORT BUT QUERY ABOUT LOCALITY NAME	Hi fine to solve the naming issue, but I thought also we would be part of TOODYAY and not Nunile also confusing when telling people where you live. It doesn't add up saying Nunile, O where is that, well we are part of Toodyay. Please fix that also.	Moving suburb boundaries is a matter outside of this report. It is not uncommon for country towns to have multiple suburbs. This matter will require strong community support to progress
4	DRUMMOND STREET	OBJECT	I am 80 years of age, I don't receive a aged pension, I fund everything myself, I enjoy a very private existence, with no neighbours, I love my property and my independent lifestyle. My home is the only house on the left side (the side of the river) it has an electric gate a lovely big drive (and a firebreak which I maintain myself with the help of my John Deere tractor).	Noted
			My home is the only house on my side, and back in December 2022 in the very early hours, a bush fire broke out on the land between my property and Gommalling Road, I rang 000 and they could see on their map exactly where I was ringing from on my mobile — 8 units attended they were amazing!!	Noted
			Six months ago some Shire Workmen arrived on my crossover, and proceeded to erect a new street sign DRUMMOND STREET and half way along my boundary fence they erected another DRUMMOND STREET sign — leaving the Drummond Street East Signs still in place. We now have 3 Drummond Streets to choose from!	this is exactly the problem. Drummond Street East was never legally recognised. This proposal will correct the situation of having 3 Drummond Streets.
			I rang the Shire, they said someone who could help me was at a meeting, and would contact me — I got a call back several weeks later, a man Paul — he explained that I was not notified of the change because it didn't concern me .	Not completely true. Changing the street signs to the correct legal address was undertaken.
			I purchased this home as my forever home now, because I have Stage 4 KidneyDisease, and I transport my self to Northam Hospital The Renal Clinic is monitoring my situation, I am never to recover, but I enjoy my peaceful lifestyle — my slice of paradise.	Noted
			I have paid out a lot of money to my Solicitor , he is the executor of my will	Noted
			The Shire want to change things unnecessarily, Drummond Street East the signs are still in place. why complicate a simple beautiful simple lifestyle.	The old "east" signs will be updated.
			I also am dissapointed that your email is sent to me Dear Landowner —so very impersonal.	as part of this consultation the entire river hills estate was sent letters or emails for this road naming proposal. It was difficult to individually adress to each landowner.
5	UNSURE	DIFFERENT STREET NAME SUGGESTION	I would like to add input into the renaming of Drummond St E. I think Mack Street would be a nice tribute to Michelle Mack, a teacher at Toodyay DHS whose life was tragically cut short in 2007 due to a bushfire. I appreciate the opportunity to provide my submission. Should you require any further information, please reply to this email or contact me .Thank you.	Renaming roads to honour a significant person in the community requires more in depth research and family consent prior to being considered. In this case, your proposed name will need to be considered for a future road.
6	N/A	SUPPORT	No objection from Wheatbelt Housing Authority for this name change.	



Creditor Payment Report - Warrant Listing
01 December 2025 to 31 December 2025

Cheque Payments					
Payment Number	Date	Cheque Number	Creditor Name	Invoice Description	Inclusive Amount
CP.353	4/12/25	13109	Shire of Toodyay	Petty Cash recoup Oct2025	492.30
CP.356	18/12/25	13110	Old Gaol Museum	Gaol Honorariums - January 2026	450.00
Cheque Total					942.30

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.353	4/12/25	INV-1424	AscendWA	Staff hire - Depot Support Officer	1,358.37
CP.353	4/12/25	INV415440	ASV Sales and Services	T009 - parts condenser	1,181.61
CP.353	4/12/25	INV415442	ASV Sales and Services	T009 - parts condenser	1,342.29
CP.353	4/12/25	1014403439	Australia Post	Postage November 2025	464.39
CP.353	4/12/25	PI13012936	Avon Valley Toyota	T0001 maintenance repairs	260.74
CP.353	4/12/25	00073244	Avon Waste	rubbish collection 03/11/25 - 14/11/25	18,840.56
CP.353	4/12/25	5992	Brightmark Group Pty Ltd	Contractor - Cleaning - Community Depot Toilets Nov 2025	396.00
CP.353	4/12/25	5991	Brightmark Group Pty Ltd	Contract Cleaning November 2025	13,861.47
CP.353	4/12/25	532	Broderick Waste Solutions	Management of Waste Transfer Station f/e 25/11/25	6,050.00
CP.353	4/12/25	25-00009020	Cadds Fashions Sportfirst Northam	workwear staff	1,183.36
CP.353	4/12/25	25-00009066	Cadds Fashions Sportfirst Northam	workwear staff	2,196.54
CP.353	4/12/25	INV-7763	Cloud Collections	Debt Recovery costs Oct 2025	104.50
CP.353	4/12/25	00100296	Corsign (WA) Pty Ltd	signs - Give Way / Stop	2,200.00
CP.353	4/12/25	INV-01334	Crack Seal WA Pty Ltd	Crackseal Toodyay roads	12,364.00
CP.353	4/12/25	INV-7914	Creighan Holdings Pty Ltd	NCC Compliance Assessment & Issue of CDC & Building Permit	825.00
CP.353	4/12/25	I0004993	CSS Tech	Support for Ring Central Phone System Nov 2025	1,760.00
CP.353	4/12/25	INV1722063	Datacom Solutions (AU) Pty Ltd	DSERP-7616 Exporting Live Data	1,320.00
CP.353	4/12/25	INV1728639	Datacom Solutions (AU) Pty Ltd	Datacom Pay Processing fee and direct access Nov 2025	399.65
CP.353	4/12/25	INV1731768	Datacom Solutions (AU) Pty Ltd	Financial Training 21 November 2025	1,045.00
CP.353	4/12/25	8645	Flat Out Freight	freight to State Library	82.23
CP.353	4/12/25	5671	EAG Electrical Air-Conditioning & Gas	Rec Centre power circuit check	209.00
CP.353	4/12/25	54608	Eastern Hills Chainsaws & Mowers	Stihl FS261 Brushcutter repair	155.00
CP.353	4/12/25	24760_1	Hempfield Small Engines Services	Honda WB30 water transfer pump	890.00

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.353	4/12/25	SINV-16094	Industrial Automation Group	Toodyay Standpipe operational costs Jan-Dec 2025	1,487.75
CP.353	4/12/25	SINV-16095	Industrial Automation Group	Toodyay Standpipe operational costs Jan-Jun 2026	768.90
CP.353	4/12/25	INV-0191	Land Effects Design & Landscaping Pty Ltd	reticulation works	1,402.50
CP.353	4/12/25	77058476	Landgate	Valuations Nov 2025	290.88
CP.353	4/12/25	1530380	Landgate	Copy of Certificate of Title/Survey Nov 2025	598.80
CP.353	4/12/25	77079055	Landgate	Valuations for 2025/2026	66.25
CP.353	4/12/25	INV-3963	Leyland Engineering Services	T6782 service	426.00
CP.353	4/12/25	INV-3975	Leyland Engineering Services	TOO-Essential Service	300.00
CP.353	4/12/25	INV-3974	Leyland Engineering Services	JD Excavator Service	820.00
CP.353	4/12/25	INV-3973	Leyland Engineering Services	1ICA135 essential service	300.00
CP.353	4/12/25	INV-3972	Leyland Engineering Services	1TTD353 service	390.00
CP.353	4/12/25	INV-3968	Leyland Engineering Services	1IAV386 Repair Bracket for Discharge Chute	580.00
CP.353	4/12/25	INV-3969	Leyland Engineering Services	T4776 service	390.00
CP.353	4/12/25	IN52681	LFA First Response	annual subscription 2025/2026	557.70
CP.353	4/12/25	INV-0239	Mandy Wynne	Preparation of monthly and annual Financial Statements	8,509.60
CP.353	4/12/25	IV00000001404	Michael Stanley King	T0009-regas aircon	678.00
CP.353	4/12/25	INV-3491	Nexus Communications System Pty Ltd	Depot - Repair Access Issues	485.10
CP.353	4/12/25	52472	North Star Security Nominees Pty Ltd	Security Monitoring Jan-Mar 2026 Pavillion and Aquatic Centre	343.20
CP.353	4/12/25	52559	North Star Security Nominees Pty Ltd	Monitoring Admin Building Jan-Mar 2026	171.60
CP.353	4/12/25	1900794	Omnicom Media Group Australia Pty Ltd	Repeal Local Law 2025 state advertisement	728.07
CP.353	4/12/25	INV-68118	Parker Black & Forrest Pty Ltd	MK Keys	218.90
CP.353	4/12/25	P461654	Pentanet	mthly NBN for Shire Office - December 2025	926.90
CP.353	4/12/25	37102M	Professional PC Support Pty Ltd (XL2)	Agreement Managed ICT Support Dec 2025	7,815.91
CP.353	4/12/25	651655 - November 2025	Public Transport Authority of WA	TransWA ticket sales for November 2025	314.80
CP.353	4/12/25	0080	Rebus Restrooms	Newcastle Park Public Toilet - Deposit	33,000.01
CP.353	4/12/25	14574	Reliable Asset Maintenance	Library - Repair / Point up wall	5,128.20
CP.353	4/12/25	13877	Reliable Asset Maintenance	Supply/install batten on Football Pavilion	2,953.50
CP.353	4/12/25	14682	Reliable Asset Maintenance	Newcastle Footbridge - Urgent Repairs	7,696.70
CP.353	4/12/25	CD_001281259	Ringcentral Australia Pty Ltd	phone charges Nov 2025	1,679.70
CP.353	4/12/25	004	Shire of Northam	Avon Valley Alliance - 2025/26 annual contribution	11,000.00
CP.353	4/12/25	02438938	Shred-X Pty Ltd	Paper Shredding October 2025	121.31
CP.353	4/12/25	INV-0019	Sonum Solis Pty Ltd	Christmas Street Party 2025 - performance	825.00
CP.353	4/12/25	T-8035	Station Motors Pty Ltd	2025 MU-X LSU-White T000	19,494.70
CP.353	4/12/25	INV000000005	Temara Thomson	Water Truck Hire 10/11/25-14/11/25	6,806.25
CP.353	4/12/25	INV000000006	Temara Thomson	Water Cart Hire 17-20/11/25	3,918.75
CP.353	4/12/25	10736028	Toodyay Hardware & Farm	Depot consumables Nov 2025	22.33

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.353	4/12/25	10736037	Toodyay Hardware & Farm	Depot consumables Nov 2025	8.45
CP.353	4/12/25	10736543	Toodyay Hardware & Farm	Depot consumables Dec 2025	24.25
CP.353	4/12/25	October 2025.1	Toodyay IGA	Purchases October 2025	1,072.97
CP.353	4/12/25	October 2025.2	Toodyay IGA	Purchases October 2025	172.31
CP.353	4/12/25	November 2025	Toodyay IGA	Purchases November 2025	860.68
CP.353	4/12/25	6	Toodyay Kindergym	Children's Week Activity Grant	200.00
CP.353	4/12/25	Seniors Week 25	Toodyay Locals Care	catering M'Tea Seniors Week 2025	500.00
CP.353	4/12/25	612200	Toodyay Traders	Depot consumables October 2025	6.90
CP.353	4/12/25	615550	Toodyay Traders	Pine Poles Depot	99.00
CP.353	4/12/25	INV-10115	Toodyay Tyre & Exhaust	1TTD353 - Rim & Tyre	382.00
CP.353	4/12/25	INV-10112	Toodyay Tyre & Exhaust	Tyres - Yokohama RY058 & Triangle Trailer	2,588.00
CP.353	4/12/25	INV-10109	Toodyay Tyre & Exhaust	(LGGS) BFS - Toodyay 12.2 - Tyre Replacement and disposal	961.00
CP.353	4/12/25	INV-10052	Toodyay Tyre & Exhaust	T0023 - service	149.00
CP.353	4/12/25	INV-10081	Toodyay Tyre & Exhaust	CESM ute - New Tyres/Disposal/Alignment	1,027.00
CP.353	4/12/25	INV19446	Total Green Recycling	E-Waste Recycling Nov 2025	1,057.95
CP.353	4/12/25	Standpipe bond refund	Trudy Leslie Lucas	Standpipe bond refund	250.00
CP.353	4/12/25	9923	Vernice Pty Ltd	Gravel stock for road construction/maintenance	15,444.00
CP.353	4/12/25	9926	Vernice Pty Ltd	Gravel supply & delivery	11,220.00
CP.353	4/12/25	INV-1510	Vision Investments Pty Ltd	maintenance grading - Red Gully Rd; Forest Rd	11,781.00
CP.353	4/12/25	321989	WA Hino & Sales	T0012-Fuel Tank (Ins. Claim)	3,140.54
CP.353	4/12/25	9049254103	Winc Australia P/L	Stationary	28.01
CP.353	4/12/25	IN-227318	WOBM - Wheatbelt Office Business Machines Northam	lease for Library Photocopier 2025/2026	117.59
CP.353	4/12/25	INV-1604	ZONE 50 Engineering Surveys Pty Ltd	Toodyay Bindi Bindi Rd Pre/Post Construction Reports	5,181.00
CP.353	4/12/25	INV-1588	ZONE 50 Engineering Surveys Pty Ltd	Toodyay Bindi Bindi Rd Survey Design Setout	17,471.30
CP.355	11/12/25	3035760	AFGRI Equipment Australia	parts	337.47
CP.355	11/12/25	3035759	AFGRI Equipment Australia	parts	145.35
CP.355	11/12/25	Consignment Nov2025	Alison Barbara Downie	VC Consignment Oct+Nov 2025	74.61
CP.355	11/12/25	INV-1437	AscendWA	Staff hire - Depot Support Officer	1,419.42
CP.355	11/12/25	INV413369	ASV Sales and Services	parts for skid steer loader	303.10
CP.355	11/12/25	22182	Avon Skip Bins	empty skip bin - Rec Centre - Nov 2025	210.00
CP.355	11/12/25	22183	Avon Skip Bins	empty skip bin - Sports Oval - Nov 2025	140.00
CP.355	11/12/25	00073411	Avon Waste	rubbish collection 17/11/25 - 28/11/25	18,949.71
CP.355	11/12/25	Consignment Nov2025	Barry Graham Keens	VC Consignment Nov 2025	17.08
CP.355	11/12/25	6045	Brightmark Group Pty Ltd	Consumables for Month of November 2025	1,769.15
CP.355	11/12/25	535	Broderick Waste Solutions	Waste cartage Toodyay Transfer Station to Northam - November 2025	1,256.20

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.355	11/12/25	534	Broderick Waste Solutions	Management Waste Transfer Station f/e 9/12/25	6,050.00
CP.355	11/12/25	536	Broderick Waste Solutions	Cartage of EWaste to Perth Nov 2025	1,320.00
CP.355	11/12/25	Consignment Nov2025	Capture The Lights Photographic Tours	VC Consignment Nov 2025	13.45
CP.355	11/12/25	INV-00051400	Carrington's WA Pty Ltd	Bejoording road	8,145.36
CP.355	11/12/25	INV-00051463	Carrington's WA Pty Ltd	Beejording Rd - Traffic Management	3,715.18
CP.355	11/12/25	INV-00051514	Carrington's WA Pty Ltd	Bejoording Road - Traffic Management	7,776.73
CP.355	11/12/25	INV-00051515	Carrington's WA Pty Ltd	Telegraph Rd - Traffic Management	5,814.92
CP.355	11/12/25	227415	Country Copiers	CRC Printer Meter Reading Nov 2025	373.58
CP.355	11/12/25	INV-7961	Creighan Holdings Pty Ltd	NCC Compliance Assessment & Issue of CDC & Building Permit	2,145.00
CP.355	11/12/25	INV-0045	Curly Chef Ltd Pty	AROC induction lunch 25/10/2025	1,000.00
CP.355	11/12/25	INV-0136	D.E.C Contracting Pty Ltd	Bejoording Rd - Tree pruning	38,940.00
CP.355	11/12/25	INV-0137	D.E.C Contracting Pty Ltd	Bejoording Rd RRG - Tree pruning	5,933.73
CP.355	11/12/25	BS Levies September 2025	Department of Local Government, Industry Regulation and Safety	BS Levies September 2025	2,436.92
CP.355	11/12/25	6593	EAG Electrical Air-Conditioning & Gas	misc electrical repairs	6,703.40
CP.355	11/12/25	5692	EAG Electrical Air-Conditioning & Gas	electrical repairs - Clinton St duplex	693.00
CP.355	11/12/25	5691	EAG Electrical Air-Conditioning & Gas	Toodyay Pool EMG lights-supply & installation	3,038.75
CP.355	11/12/25	5688	EAG Electrical Air-Conditioning & Gas	Standpipe inspection	132.00
CP.355	11/12/25	5687	EAG Electrical Air-Conditioning & Gas	Waste Transfer Station - Degas Fridges & Aircons	528.00
CP.355	11/12/25	5686	EAG Electrical Air-Conditioning & Gas	Depot - run cables NBN	418.00
CP.355	11/12/25	5708	EAG Electrical Air-Conditioning & Gas	Morangup Hall - Lighting Repairs	924.00
CP.355	11/12/25	5706	EAG Electrical Air-Conditioning & Gas	CRC-batten replacement	462.00
CP.355	11/12/25	54654_5	Eastern Hills Chainsaws & Mowers	Billy Goat Vacuum	2,659.05
CP.355	11/12/25	54674	Eastern Hills Chainsaws & Mowers	chainsaw repair	82.50
CP.355	11/12/25	2025.22.11	Fernview Environmental Pty Ltd	Tipping fees Nov 2025 - mixed putrescible waste	801.24
CP.355	11/12/25	20965680	Fulton Hogan Industries Pty Ltd	cold asphalt 12t	3,696.00
CP.355	11/12/25	Consignment Nov2025	Glenoran Leather	VC Consignment Nov 2025	46.16
CP.355	11/12/25	Consignment Nov2025	Graham Eric Mills	VC Consignment Nov 2025	60.00
CP.355	11/12/25	49232	Hersey's Safety Pty Ltd	PPE Depot	1,880.31
CP.355	11/12/25	INV-4884	Hersey's Safety Pty Ltd	Road signage/cones/PPE	1,610.95
CP.355	11/12/25	Consignment Nov2025	Ian Gregory McGillivray	VC Consignment Nov 2025	246.50
CP.355	11/12/25	SINV-16108	Industrial Automation Group	Standpipe valve replacement	1,758.90
CP.355	11/12/25	40685	Integrated ICT	Microsoft 365 Licensing 2025/2026	27,838.59
CP.355	11/12/25	Consignment Nov2025	Isobel Winifred Roberts	VC Consignment Nov 2025	20.00
CP.355	11/12/25	Consignment Nov2025	Joanne Crowe	VC Consignment Nov 2025	78.80
CP.355	11/12/25	Consignment Nov2025	Jolanda Keeble	VC Consignment Nov 2025	42.50

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.355	11/12/25	Consignment Nov2025	June Foote	VC Consignment Nov 2025	15.35
CP.355	11/12/25	INV-2680	Learniong Horizons	CEO performance review Sep 2025	7,700.00
CP.355	11/12/25	INV-3966	Leyland Engineering Services	T-7854 follow up service	469.00
CP.355	11/12/25	Standpipe Bond Refund	Main Rioads WA	Standpipe Bond Refund	250.00
CP.355	11/12/25	Consignment Nov2025	Margaret Bradford Seeley	VC Consignment Nov 2025	82.62
CP.355	11/12/25	INV0000004992	Megavision Sound & Lighting	Stage Hire-Christmas Street Party 2025	633.93
CP.355	11/12/25	Consignment Nov2025	Natural Intensions Beauty Range - Gina Large	VC Consignment Nov 2025	62.04
CP.355	11/12/25	1007	Nelson's Run	Bocce and Balance - Body Movement Class Facilitation	900.00
CP.355	11/12/25	625297206	Officeworks	stationary - desk planner 2026	135.95
CP.355	11/12/25	Consignment Nov2025	Oztrology Pty Ltd	VC Consignment Nov 2025	15.50
CP.355	11/12/25	2024511	Patricia Chesters	Bocce and Balance - Body Movement Class Facilitation	240.00
CP.355	11/12/25	Consignment Nov2025	Patricia Rose	VC Consignment Nov 2025	70.00
CP.355	11/12/25	69363	Prefet Pty Ltd	Dog/fire infringement books/equipm prestart books	1,236.84
CP.355	11/12/25	37216	Professional PC Support Pty Ltd (XL2)	CRC and Rec Centre Watchguard Firewall Devices	3,648.70
CP.355	11/12/25	37299	Professional PC Support Pty Ltd (XL2)	Watchguard NV5 VPN device for Museum	880.00
CP.355	11/12/25	030EBA65EB	Public Libraries WA Inc	PLWA Membership 20252/2026	300.00
CP.355	11/12/25	Consignment Nov2025	Quilts by Robyn	VC Consignment Nov 2025	40.00
CP.355	11/12/25	INV-46654	RM Surveys	Utility mapping and survey	6,545.00
CP.355	11/12/25	0210	Roamin Enterprises Pty Ltd	Bejoording - Drainage Works	8,250.00
CP.355	11/12/25	132	Ryda Group Pty Ltd	Rides/Sideshow - Toodyay Christmas Street Party 2025	9,630.00
CP.355	11/12/25	33142	Shire of Northam	Old Quarry Tipping Fees - November 2025	27,029.50
CP.355	11/12/25	02452251	Shred-X Pty Ltd	Paper Shredding November 2025	121.31
CP.355	11/12/25	Consignment Nov2025	Southern Sharpening Services	VC Consignment Nov 2025	38.50
CP.355	11/12/25	Consignment Nov2025	Stable Hand Studio	VC Consignment Nov 2025	15.00
CP.355	11/12/25	Consignment Nov2025	Tammar Publications	VC Consignment Nov 2025	77.95
CP.355	11/12/25	INV000000007	Temara Thomson	Water cartage Nov 2025	6,393.75
CP.355	11/12/25	INV000000008	Temara Thomson	Water Cart Hire 2-4/12/25	4,881.25
CP.355	11/12/25	INV-N0050	Information Services and Technology	2026 MOSAiC Support Plan	201.00
CP.355	11/12/25	Consignment Nov2025	Toodyay Historical Society	VC Consignment Nov 2025	95.00
CP.355	11/12/25	14	Toodyay District High School	Award Scholarship 2026	300.00
CP.355	11/12/25	10736825	Toodyay Hardware & Farm	Depot consumables Dec 2025	47.53
CP.355	11/12/25	10736931	Toodyay Hardware & Farm	Depot consumables Dec 2025	20.45
CP.355	11/12/25	10737440	Toodyay Hardware & Farm	Depot consumables Dec 2025	4.25
CP.355	11/12/25	10737469	Toodyay Hardware & Farm	Depot consumables Nov 2025	13.20
CP.355	11/12/25	10737015	Toodyay Hardware & Farm	Depot consumables Dec 2025	9.25
CP.355	11/12/25	10736942	Toodyay Hardware & Farm	Depot consumables Dec 2025	4.95

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.355	11/12/25	10736941	Toodyay Hardware & Farm	Depot consumables Dec 2025	17.45
CP.355	11/12/25	29720	Toodyay Herals	Advertising December 2025	1,566.56
CP.355	11/12/25	615102	Toodyay Traders	Depot consumables Nov 2025	41.25
CP.355	11/12/25	614470	Toodyay Traders	Depot consumables Nov 2025	45.50
CP.355	11/12/25	614471	Toodyay Traders	Depot consumables Nov 2025	8.25
CP.355	11/12/25	284	Toodyay Trenching Pty Ltd	Old Tennis Court - Cable Location	300.00
CP.355	11/12/25	INV-9861	Toodyay Tyre & Exhaust	tyre service gardener's ute	149.00
CP.355	11/12/25	R-01226-241	Tourism Council of WA	2026 Membership Renewal	2,156.00
CP.355	11/12/25	INV-2866	Vapour Plumbing And Gas	Duke St Toilets - unblock	20.00
CP.355	11/12/25	INV-2865	Vapour Plumbing And Gas	Bejoording Fire Shed - Interconnect water tanks & storm water to tank	200.00
CP.355	11/12/25	INV-2864	Vapour Plumbing And Gas	Youth Hall - Repair pipe leak	247.50
CP.355	11/12/25	INV-2863	Vapour Plumbing And Gas	Duke St Toilets - Repair basin	291.50
CP.355	11/12/25	INV-2875	Vapour Plumbing And Gas	Duidee Park - Pipe repair	379.50
CP.355	11/12/25	INV-2878	Vapour Plumbing And Gas	Pump out grease trap at the Recreation Centre	880.00
CP.355	11/12/25	9942	Vernice Pty Ltd	gravel supply	3,478.75
CP.355	11/12/25	INV-1518	Vision Investments Pty Ltd	maintenance grading	880.00
CP.355	11/12/25	INV-1592	ZONE 50 Engineering Surveys Pty Ltd	Bindoon Dewars Pool Road - Clearing & Boundary Investigations	2,255.00
CP.355	11/12/25	INV-1617	ZONE 50 Engineering Surveys Pty Ltd	Bejoording Rd Survey SLK 9.00-12.71	3,653.10
CP.355	11/12/25	INV-1618	ZONE 50 Engineering Surveys Pty Ltd	Bejoording peg basecourse for road works	11,288.20
CP.356	18/12/25	3046709	AFGRI Equipment Australia	T0007-Service	1,513.90
CP.356	18/12/25	200	Alexander Elliot Coombes	AV Stage Set Up- Toodyay Christmas Street Party 2025	2,799.50
CP.356	18/12/25	INV-1459	AscendWA	Staff hire - Depot Support Officer	1,083.64
CP.356	18/12/25	INV-1461	AscendWA	Staff hire - Depot Support Officer	518.93
CP.356	18/12/25	3923	Auscoins West	Goods/products to sell at Visitor Centre	291.50
CP.356	18/12/25	INV-0370	Avon Valley Group Pty Ltd	Lighting Towers - Christmas Street Party 2025	869.00
CP.356	18/12/25	INV-0362	Avon Valley Group Pty Ltd	Lighting Towers trailer - Christmas Street Party 2025	945.00
CP.356	18/12/25	25-00012398	Cadds Fashions Sportfirst Northam	workwear staff	296.97
CP.356	18/12/25	INV-00051399	Carrington's WA Pty Ltd	Toodyay Bindi Bindi Rd - RRG - Survey Works - Traffic Management	1,174.67
CP.356	18/12/25	INV-00051481	Carrington's WA Pty Ltd	Slaughterhouse Bridge - Signage Hire - 17/11-30/11/25	3,311.00
CP.356	18/12/25	00100103	Corsign (WA) Pty Ltd	guide posts / culvert marker posts	11,192.50
CP.356	18/12/25	100849	Corsign (WA) Pty Ltd	No Through Road - signs	385.00
CP.356	18/12/25	INV-8022	Creighan Holdings Pty Ltd	NCC Compliance Assessment & Issue of CDC & Building Permit	1,760.00
CP.356	18/12/25	INV127143	CSE Crosscom Pty Ltd	Site visit Preventative Maintenance Inspection-Nottingham Road	1,496.00
CP.356	18/12/25	CINS3194254	CTI Security	Alarm Monitoring Jan-Mar 2026 Community Centre	210.83
CP.356	18/12/25	CINS3194284	CTI Security	Alarm Monitoring Jan-Mar 2026 Visitor Centre	210.83

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.356	18/12/25	BS Levies November 2025	Department of Local Government, Industry Regulation and Safety	BS Levies November 2025	1,761.11
CP.356	18/12/25	INV-0381	Dromedairy Australia Pty Ltd	Products to sell at Visitor Centre	1,479.60
CP.356	18/12/25	DISHIRTO - November 2025	Dunning Investment Pty Ltd	fuel/fuel cards November 2025	983.21
CP.356	18/12/25	01337227	Dunning Investment Pty Ltd	Destillate bulk	27,026.63
CP.356	18/12/25	EXPINV3392	Expressions Australia	Goods/products to sell at Visitor Centre	913.12
CP.356	18/12/25	INV-11671Ga	Focus Networks	Monitors-Supply and Install (50% deposit)	8,482.59
CP.356	18/12/25	1188	G R Thomson Truck Hire	Water Cart Hire - Toodyay Bindi Bindi Rd - 8/12 - 11/12/2025	3,712.50
CP.356	18/12/25	SINV-16137	Industrial Automation Group	Upgrade standpipe controllers-50% deposit	12,300.50
CP.356	18/12/25	SINV-16138	Industrial Automation Group	standpipe control and tank outlet-50% deposit	13,698.66
CP.356	18/12/25	INV-3993	Leyland Engineering Services	T0023 Essential Services	693.00
CP.356	18/12/25	22996	LG Best Practices	Rates 101 Course staff - 9/9/2025 to 28/10/2025	1,980.00
CP.356	18/12/25	IV00000001411	Michael Stanley King	1ICA135-Auto Elec Set-up new vehicle	1,134.50
CP.356	18/12/25	IV00000001412	Michael Stanley King	T0021-Repair Wiring Pump Clutch	150.00
CP.356	18/12/25	IV00000001421	Michael Stanley King	T0012 repair wiring	436.80
CP.356	18/12/25	IV00000001423	Michael Stanley King	T0013 - install new radar sensors	2,252.80
CP.356	18/12/25	IV00000001422	Michael Stanley King	TTD353-New trailer Breakaway System	606.89
CP.356	18/12/25	00027185	Natural Area Consulting Management Services	Julimar Rd - Mitigation Planting - Survey & Monitoring Trees	812.90
CP.356	18/12/25	27208	Natural Area Consulting Management Services	Chitty Rd Upgrade - Mitigation Planting -Yr3	873.18
CP.356	18/12/25	26209	Natural Area Consulting Management Services	Julimar Rd - CPS 9812/1 Mitigation Planting	459.80
CP.356	18/12/25	27301	Natural Area Consulting Management Services	Chitty Rd - CPS 9813-2 Mitigation Planting	412.34
CP.356	18/12/25	27317	Natural Area Consulting Management Services	Julimar Rd - CPS 9812/1 Mitigation Planting	411.40
CP.356	18/12/25	27387	Natural Area Consulting Management Services	Julimar Rd SLK17.56-19.81 - Mitigation Planting	392.70
CP.356	18/12/25	27388	Natural Area Consulting Management Services	Chitty Rd SLK4.34-6.34 - Mitigation Planting	412.34
CP.356	18/12/25	37428M	Professional PC Support Pty Ltd (XL2)	Agreement Managed ICT Support Jan 2026	9,721.46
CP.356	18/12/25	F069-219705	Snap Printing Midland	Old Gaol Museum display signs	510.00
CP.356	18/12/25	0629-S587470	Team Global Express Pty Ltd	freight charges Nov 2025	33.08
CP.356	18/12/25	818	Teresa O'Brien	Face painting - Christmas Street Party 2025	670.00
CP.356	18/12/25	18	Toodyay District High School	Children's Week grant	500.00
CP.356	18/12/25	614450	Toodyay Traders	polesaw repair	44.00
CP.356	18/12/25	INV-9802	Toodyay Tyre & Exhaust	disposal fee	32.00
CP.356	18/12/25	INV-9807	Toodyay Tyre & Exhaust	Battery Sales 55B24-LS generator batteries	338.00
CP.356	18/12/25	322272	WA Hino & Sales	Fuel cap	158.92
CP.356	18/12/25	9049433885	Winc Australia P/L	Stationary misc	288.40
CP.356	18/12/25	IN-226198	WOBM - Wheatbelt Office Business Machines Northam	copy cost August 2025 - Library	464.18
CP.356	18/12/25	IN-226595	WOBM - Wheatbelt Office Business Machines Northam	copy cost September 2025 - Library	108.18

Electronic Funds Transfer Payments					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
CP.356	18/12/25	IN-226923	WOBM - Wheatbelt Office Business Machines Northam	copy cost October 2025 - Library	311.94
CP.356	18/12/25	IN-227515	WOBM - Wheatbelt Office Business Machines Northam	copy cost November 2025	350.31
CP.357	23/12/25	INV-1484	AscendWA	Staff hire - Depot Support Officer	1,190.48
CP.357	23/12/25	INV-0381	Dromedairy Australia Pty Ltd	Products to sell at Visitor Centre	1,479.60
CP.357	23/12/25	5738	EAG Electrical Air-Conditioning & Gas	Disconnect cables at old tennis court	132.00
CP.357	23/12/25	5739	EAG Electrical Air-Conditioning & Gas	Town Oval - electrical maintenance	425.10
CP.357	23/12/25	2025.23.07	Fernview Environmental Pty Ltd	Tipping Fee 01/12/2025	327.36
CP.357	23/12/25	88676	Frontline Fire & Rescue Equipment	(LGGS) BFS PPE	280.50
CP.357	23/12/25	Q3 2025/2026 EM SF	John Anthony Prater	Jan-Mar 2026 Elected Member Sitting Fees	3,769.75
CP.357	23/12/25	Q3 2025/2026 EM IT	John Anthony Prater	Jan-Mar 2026 Elected Member IT Allowance	250.00
CP.357	23/12/25	INV-16743	Known Pty Ltd	Harvest Vehicle Movement Ban SMS Credit Top Up	5,000.00
CP.357	23/12/25	Q3 2025/2026 EM IT	Michael Vincent McKeown	Jan-Mar 2026 Elected Member IT Allowance	250.00
CP.357	23/12/25	Q3 2025/2026 SP SF	Michael Vincent McKeown	Jan-Mar 2026 Shire President Sitting Fee	6,031.81
CP.357	23/12/25	Q3 2025/2026 SP AA	Michael Vincent McKeown	Jan-Mar 2026 Shire President Allowance	8,794.95
CP.357	23/12/25	Q3 2025/2026 EM IT	Michelle Louise Dival	Jan-Mar 2026 Elected Member IT Allowance	250.00
CP.357	23/12/25	Q3 2025/2026 DP AA	Michelle Louise Dival	Jan-Mar 2026 Deputy President Allowance	2,198.74
CP.357	23/12/25	Q3 2025/2026 EM SF	Michelle Louise Dival	Jan-Mar 2026 Elected Member Sitting Fees	3,769.75
CP.357	23/12/25	Q3 2025/2026 EM SF	Raymond Laurie Mills	Jan-Mar 2026 Elected Member Sitting Fees	3,769.75
CP.357	23/12/25	Q3 2025/2026 EM IT	Raymond Laurie Mills	Jan-Mar 2026 Elected Member IT Allowance	250.00
CP.357	23/12/25	Q3 2025/2026 EM SF	Rosemary June Madacsi	Jan-Mar 2026 Elected Member Sitting Fees	3,769.75
CP.357	23/12/25	Q3 2025/2026 EM IT	Rosemary June Madacsi	Jan-Mar 2026 Elected Member IT Allowance	250.00
CP.357	23/12/25	Q3 2025/2026 EM SF	Simon Andre van der Heyden	Jan-Mar 2026 Elected Member Sitting Fees	3,769.75
CP.357	23/12/25	Q3 2025/2026 EM IT	Simon Andre van der Heyden	Jan-Mar 2026 Elected Member IT Allowance	250.00
CP.357	23/12/25	Q3 2025/2026 EM SF	Steven John McCormick	Jan-Mar 2026 Elected Member Sitting Fees	3,769.75
CP.357	23/12/25	Q3 2025/2026 EM IT	Steven John McCormick	Jan-Mar 2026 Elected Member IT Allowance	250.00
CP.357	23/12/25	INV00000009	Temara Thomson	Water cart hire Dec 2025	7,562.50
CP.357	23/12/25	5057	Timber Insight Pty Ltd	Level 1 Bridge inspections	8,789.00
CP.357	23/12/25	INV00000605	Safe Roads WA	Bejoording Road Traffic Management/Culvert Crossings	27,861.08
CP.357	23/12/25	INV-6969	Toodyay Bakery and Café	Catering Councillor workshop 13/11/25	82.00
CP.357	23/12/25	10738615	Toodyay Hardware & Farm	Depot - dog leashes, extension cords	362.35
CP.357	23/12/25	INV-2909	Vapour Plumbing And Gas	Aquatic Centre - Toilet repairs	308.00
EFT Total					751,843.24

Payroll					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
PPE 2/12/25	3/12/25		Payroll	Payroll PPE 2/12/2025	114,769.92
PPE 2/12/25	4/12/25		Super Choice	Payroll PPE 2/12/2025	22,261.76
Termination pmt	10/12/25		Payroll	Termination payment	10,540.17
PPE 16/12/25	17/12/25		Payroll	Payroll PPE 16/12/2025	122,120.66
Termination pmt	24/12/25		Payroll	Termination payment	2,466.52
PPE 30/12/25	31/12/25		Payroll	Payroll PPE 30/12/2025	110,052.89
Other Total					382,211.92

Direct Debit					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
	1/12/25		BPAY	monthly biller fee	661.05
	1/12/25		Bendigo Bank	bank fees	2.74
	1/12/25		HPE Financial Services	photocopier lease	1,116.84
	1/12/25		Superloop	nbn service at shire depot Nov 2025	76.50
	1/12/25		QPC Group	photocopier lease	2,861.94
	1/12/25		Bendigo Bank	bank fees	15.00
	1/12/25		Bendigo Bank	bank fees	15.00
	1/12/25		Bendigo Bank	bank fees	10.00
	2/12/25		Synergy	electricity usage Lot 301 Railway Rd - 149993610 - 8/10/25-11/11/25	534.19
	3/12/25		Bendigo Bank	bank fees	6.82
	3/12/25		CBA	merchant fees	82.36
	3/12/25		CBA	merchant fees	140.54
	3/12/25		CBA	merchant fees	751.30
	3/12/25		CBA	merchant fees	84.04
	3/12/25		CBA	merchant fees	399.46
	3/12/25		QPC Group	freight toner Dec 2025	33.00
	4/12/25		Bendigo Bank	bank fees	6.38
	8/12/25		Telstra	7852285500 - Service & equipment rental Jan-Aug2025	308.00
	9/12/25		Department of Transport	license renewal	436.15
	10/12/25		Bendigo Bank	bank fees	.22
	10/12/25		Synergy	electricity usage Recreation Centre - 450458120 - 16/10-19/11/2025	9,485.73
	11/12/25		Bendigo Bank	bank fees	7.59
	15/12/25		Bpoint	transaction fees	47.77
	15/12/25		SG Fleet	lease rental T0011	4,277.71
	15/12/25		WA Treasury Corporation	loan repayment	31,168.06
	17/12/25		Bendigo Bank	bank fees	6.60

Direct Debit					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
	18/12/25		Bendigo Bank	bank fees	3.63
	18/12/25		Synergy	electricity 802970900 Group Account Oct/Nov 2025	11,524.59
	22/12/25		Synergy	electricity NNNCo Security Cameras Nov 2025	203.51
	23/12/25		Bendigo Bank	bank fees	2.09
	23/12/25		WA Treasury Corporation	loan repayment	141,059.00
	24/12/25		Bendigo Bank	bank fees	.22
	24/12/25		Telstra	phone/internet charges Dec 2025 - 0293288400	2,891.21
	29/12/25		Paymate	paymate subscription fee Dec 2025	82.50
	29/12/25		Synergy	electricity usage Coondle Fire Shed Oct/Nov 2025	704.72
	30/12/25		Water Corporation	water charges Donegans Cottage - 17/10/2025-11/12/2025	59.88
	30/12/25		Water Corporation	water charges Parkers Cottage - 17/10/2025-11/12/2025	59.88
	31/12/25		Bendigo Bank	bank fees	6.27
Other Total					209,132.49

Credit Card					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
	27/11/25		Credit Card - CEO - A Bowman - December 2025	Cabcharge-CEO travel Canberra	33.81
	29/11/25			Cabcharge-CEO travel Canberra	31.29
	29/11/25			Bendigo Bank-Card Fee	4.00
	20/12/25			Canva-subscription	50.05
	30/12/25			Bendigo Bank-Card Fee	4.00
	28/11/25		Credit Card - EMFCS - Alan Hart - December 2025	Department of Transport-T00 plate change	32.00
	29/11/25			Kmart-International Volunteer Day Catering & Supplies	281.50
	29/11/25			Bendigo Bank-Card Fee	4.00
	1/12/25			Officeworks-Networking Equipment for Depot NBN Service	413.00
	2/12/25			Coles-International Volunteer Day Catering	396.90
	12/12/25			Smartsheet-Software Subscription	112.70
	16/12/25			Bendigo Bank-transaction fee	3.38
	13/12/25			Officeworks-new till for Rec Centre	1,099.00
	14/12/25			Safety Culture Subscription 2025/26	31.90
	15/12/25			Starlink-internet Dec25	179.00
	16/12/25			Smartsheet-Software Subscription	108.56
	16/12/25			Bendigo Bank-transaction fee	3.26
	20/12/25			RejectShop-Christmas Party supplies	45.00
	20/12/25			Department of Transport-plate change fee	32.00
	23/12/25			West Wash Multi-carwash	20.00

Credit Card					
Payment Number	Date	Invoice No	Creditor Name	Invoice Description	Inclusive Amount
	30/12/25			Bendigo Bank-Card Fee	4.00
	29/11/25		Credit Card - MPRS - P Nuttall - December 2025	Bendigo Bank-Card Fee	4.00
	18/12/25			Department of Transport-transfer fee T0000	19.40
	18/12/25			Department of Transport-plate change fee	52.10
	30/12/25			Bendigo Bank-Card Fee	4.00
	29/11/25		Credit Card - CESM - S.Roberts - December 2025	Bendigo Bank-Card Fee	4.00
	13/12/25			Wirtgen-Roller door pane	973.90
	19/12/25			Victoria Hotel-BFB bushfire incident catering	410.00
	30/12/25			Bendigo Bank-Card Fee	4.00
	26/11/25		Credit card - MIAS - V Crispe - December 2025	Hoseco-Camlocks & Clamps	479.30
	26/11/25			UES Malaga- Additional Tool Box Repair T0021	103.94
	29/11/25			Bendigo Bank-Card Fee	4.00
	2/12/25			Victoria Hotel-(LGGS) Bush Fire Incident Catering	874.00
	2/12/25			Victoria Hotel-(LGGS) Bush Fire Incident Catering	325.00
	2/12/25			Department of Transport-transfer fee	20.50
	2/12/25			Department of Transport-plate change fee	38.80
	11/12/25			Victoria Hotel-(LGGS) Bush Fire Incident Catering	647.50
	11/12/25			Victoria Hotel-(LGGS) Bush Fire Incident Catering	1,023.00
	14/12/25			DMIRS-high risk work license	44.00
	19/12/25			Department of Transport-plate change fee	84.10
	20/12/25			Department of Transport-plate remake fee	50.00
	30/12/25			Bendigo Bank-Card Fee	4.00
	7/12/25		Credit Card - MEDCS - M Taylor - November 2025	Riaz-Grill-catering volunteers - Toodyay Christmas Street Party 2025	270.00
	9/12/25			IGA-bottled water volunteers - Toodyay Christmas Street Party 2025	32.00
	10/12/25			Coles-Catering Kids Christmas event at Library	49.25
	11/12/25			Aldi-gift for Kids Christmas event at Library	54.07
	23/12/25			Toodyay IGA-supplies for Staff EOY Function 2026	60.20
	25/12/25			BigW-supplies for Australia Day BBQ	600.78
	30/12/25			Bendigo Bank-Card Fee	4.00
				Other Total	9,129.19
				Grand Total	1,353,259.14

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

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

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

	Adopted Budget Estimates	YTD Budget Estimates	YTD Actual	Variance* \$	Variance* %	Var.
Note	(a) \$	(b) \$	(c) \$	(c) - (b) \$	((c) - (b))/(b) %	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	8,484,161	8,484,161	8,269,367	(214,794)	(2.53%)	
Grants, subsidies and contributions	1,908,635	954,318	1,095,685	141,367	14.81%	▲
Fees and charges	2,180,588	1,090,294	1,470,821	380,527	34.90%	▲
Interest revenue	235,310	117,655	101,879	(15,776)	(13.41%)	▼
Other revenue	360,608	180,304	307,351	127,047	70.46%	▲
	13,169,302	10,826,732	11,245,103	418,371	3.86%	
Expenditure from operating activities						
Employee costs	(5,183,623)	(2,591,812)	(2,463,204)	128,608	4.96%	▲
Materials and contracts	(5,343,457)	(2,671,729)	(2,763,870)	(92,141)	(3.45%)	
Utility charges	(517,358)	(258,679)	(184,571)	74,108	28.65%	▲
Depreciation	(4,075,772)	(2,037,886)	0	2,037,886	100.00%	▲
Finance costs	(209,339)	(104,670)	(46,825)	57,845	55.26%	▲
Insurance	(432,981)	(216,491)	(430,284)	(213,793)	(98.75%)	▼
Other expenditure	(385,424)	(192,712)	(222,991)	(30,279)	(15.71%)	▼
	(16,147,954)	(8,073,979)	(6,111,745)	1,962,234	24.30%	
Non cash amounts excluded from operating activities	2(c) 4,075,772	0	(156,276)	(156,276)	0.00%	
Amount attributable to operating activities	1,097,120	2,752,753	4,977,082	2,224,329	80.80%	
INVESTING ACTIVITIES						
Inflows from investing activities						
Proceeds from capital grants, subsidies and contributions	5,795,527	2,897,764	632,621	(2,265,143)	(78.17%)	▼
Proceeds from disposal of assets	2,925,000	2,217,000	1,271,816	(945,184)	(42.63%)	▼
	8,720,527	5,114,764	1,904,437	(3,210,327)	(62.77%)	
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)	(623,230)	(123,585)	(24.73%)	▼
Acquisition of infrastructure	(5,738,598)	(478,217)	(1,068,782)	(590,566)	(123.49%)	▼
	(11,920,598)	(977,861)	(1,692,012)	(714,151)	(73.03%)	
Non-cash amounts excluded from investing activities	2(d) 186,264	0	0	0	0.00%	
Amount attributable to investing activities	(3,013,807)	4,136,903	212,425	(3,924,478)	(94.87%)	
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)	(89,186)	(89,186)	0	0.00%	
Transfer to reserves	(3,104,000)	0	(519,752)	(519,752)	0.00%	
	(3,585,331)	(89,186)	(608,938)	(519,752)	(582.77%)	
Amount attributable to financing activities	(343,085)	(89,186)	(608,938)	(519,752)	(582.77%)	
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year	2(a) 2,259,772	2,259,772	2,414,870	155,098	6.86%	▲
Amount attributable to operating activities	1,097,120	2,752,753	4,977,082	2,224,329	80.80%	▲
Amount attributable to investing activities	(3,013,807)	4,136,903	212,425	(3,924,478)	(94.87%)	▼
Amount attributable to financing activities	(343,085)	(89,186)	(608,938)	(519,752)	(582.77%)	▼
Surplus or deficit after imposition of general rates	0	9,060,242	6,995,439	(2,064,803)	(22.79%)	▼

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 DECEMBER 2025**

	Actual 30 June 2025	Actual as at 31 December 2025
	\$	\$
CURRENT ASSETS		
Cash and cash equivalents	6,272,230	10,689,132
Trade and other receivables	1,967,457	3,615,679
Inventories	87,168	196,938
Other assets	14,321	24,973
TOTAL CURRENT ASSETS	8,341,176	14,526,722
NON-CURRENT ASSETS		
Trade and other receivables	318,598	311,388
Other financial assets	62,378	62,378
Property, plant and equipment	38,057,038	38,608,365
Infrastructure	153,143,416	154,212,198
Right-of-use assets	128,897	128,897
TOTAL NON-CURRENT ASSETS	191,710,327	193,323,226
TOTAL ASSETS	200,051,503	207,849,948
CURRENT LIABILITIES		
Trade and other payables	1,624,192	1,280,353
Capital grant/contributions liabilities	163,239	1,782,090
Other liabilities	1,439,929	1,438,050
Lease liabilities	47,778	47,778
Borrowings	295,769	295,769
Employee related provisions	245,111	81,625
TOTAL CURRENT LIABILITIES	3,816,018	4,925,665
NON-CURRENT LIABILITIES		
Lease liabilities	76,688	76,688
Borrowings	4,361,149	4,271,962
Employee related provisions	86,241	86,241
TOTAL NON-CURRENT LIABILITIES	4,524,078	4,434,891
TOTAL LIABILITIES	8,340,096	9,360,556
NET ASSETS	191,711,407	198,489,392
EQUITY		
Retained surplus	70,001,245	76,259,478
Reserve accounts	2,698,946	3,218,698
Revaluation surplus	119,011,216	119,011,216
TOTAL EQUITY	191,711,407	198,489,392

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 DECEMBER 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 20 January 2026

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

MATERIAL ACCOUNTING POLICIES

Material accounting policies utilised in the preparation of these statements are as described within the 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

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

2 NET CURRENT ASSETS INFORMATION

	Adopted Budget Opening 1 July 2025	Actual as at 30 June 2025	Actual as at 31 December 2025
(a) Net current assets used in the Statement of Financial Activity			
Current assets			
Cash and cash equivalents	5,449,027	6,272,230	10,689,132
Trade and other receivables	2,378,247	1,967,457	3,615,679
Inventories	89,362	87,168	196,938
Other assets	0	14,321	24,973
	7,916,636	8,341,176	14,526,722
Less: current liabilities			
Trade and other payables	(2,850,000)	(1,624,192)	(1,280,353)
Other liabilities	0	(1,603,168)	(3,220,140)
Lease liabilities	(133,422)	(47,778)	(47,778)
Borrowings	(347,909)	(295,769)	(295,769)
Employee related provisions	(90,792)	(245,111)	(81,625)
	(3,422,123)	(3,816,018)	(4,925,665)
Net current assets	4,494,513	4,525,158	9,601,057
Less: Total adjustments to net current assets	2(b) (2,234,741)	(2,110,288)	(2,605,618)
Closing funding surplus / (deficit)	2,259,772	2,414,870	6,995,439
(b) Current assets and liabilities excluded from budgeted deficiency			
Adjustments to net current assets			
Less: Reserve accounts	(2,872,852)	(2,698,946)	(3,218,698)
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	47,778	47,778
- Current portion of borrowings	347,909	295,769	295,769
- Current portion of employee benefit provisions held in reserve	297,430	245,111	269,533
Total adjustments to net current assets	2(a) (2,234,741)	(2,110,288)	(2,605,618)
(c) Non-cash amounts excluded from operating activities			
	Adopted Budget Estimates 30 June 2026	YTD Budget Estimates 31 December 2025	YTD Actual 31 December 2025
Adjustments to operating activities			
Less: Movement in liabilities associated with restricted cash	0	0	(163,486)
Add: Depreciation	4,075,772	0	0
Non-cash movements in non-current assets and liabilities:			
- Non-Current Receivables	0	0	
- Pensioner deferred rates	0	0	7,210
Total non-cash amounts excluded from operating activities	4,075,772	0	(156,276)
(d) Non-cash amounts excluded from investing activities			
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

CURRENT AND NON-CURRENT CLASSIFICATION

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

**SHIRE OF TOODYAY
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 DECEMBER 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 Datascape. Year to date budget has been estimated for this monthly report.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
Grants, subsidies and contributions	141,367	14.81%	▲
Budget estimate is 6/12ths of estimate until budget is loaded in the accounts.			
Fees and charges	380,527	34.90%	▲
Budget estimate is 6/12ths of estimate until budget is loaded in the accounts.			
Expenditure from operating activities			
Depreciation	2,037,886	100.00%	▲
No asset transactions processed in the asset register.			
Finance costs	57,845	55.26%	▲
Budget estimate is 6/12ths of estimate until budget is loaded in the accounts.			
Insurance	(213,793)	(98.75%)	▼
Insurance costs higher than anticipated.			

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION

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BASIS OF PREPARATION - SUPPLEMENTARY INFORMATION

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

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 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	\$2.41 M	\$0.16 M
Closing	\$0.00 M	\$9.06 M	\$7.00 M	(\$2.06 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$	% of total
Unrestricted Cash	\$7.47 M	69.9%
Restricted Cash	\$3.22 M	30.1%

Refer to 3 - Cash and Financial Assets

Payables		% Outstanding
	\$	
Trade Payables	\$0.27 M	
0 to 30 Days		100.0%
Over 30 Days		0.0%
Over 90 Days		0.0%

Refer to 9 - Payables

Receivables		% Collected
	\$	
Rates Receivable	\$2.86 M	69.6%
Trade Receivable	\$0.76 M	
Over 30 Days		85.1%
Over 90 Days		71.4%

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	\$2.75 M	\$4.98 M	\$2.22 M

Refer to Statement of Financial Activity

Rates Revenue		
	\$	% Variance
YTD Actual	\$8.27 M	
YTD Budget	\$8.48 M	(2.5%)

Grants and Contributions		
	\$	% Variance
YTD Actual	\$1.10 M	
YTD Budget	\$0.95 M	14.8%

Refer to 13 - Grants and Contributions

Fees and Charges		
	\$	% Variance
YTD Actual	\$1.47 M	
YTD Budget	\$1.09 M	34.9%

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)	\$4.14 M	\$0.21 M	(\$3.92 M)

Refer to Statement of Financial Activity

Proceeds on sale		
	\$	%
YTD Actual	\$1.27 M	
Adopted Budget	\$2.93 M	(56.5%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
	\$	% Spent
YTD Actual	\$1.07 M	
Adopted Budget	\$5.74 M	(81.4%)

Refer to 5 - Capital Acquisitions

Capital Grants		
	\$	% Received
YTD Actual	\$0.63 M	
Adopted Budget	\$5.80 M	(89.1%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.34 M)	(\$0.09 M)	(\$0.61 M)	(\$0.52 M)

Refer to Statement of Financial Activity

Borrowings	
	\$
Principal repayments	(\$0.09 M)
Interest expense	(\$0.05 M)
Principal due	\$4.57 M

Refer to 10 - Borrowings

Reserves	
	\$
Reserves balance	\$3.22 M
Net Movement	\$0.52 M

Refer to 4 - Cash Reserves

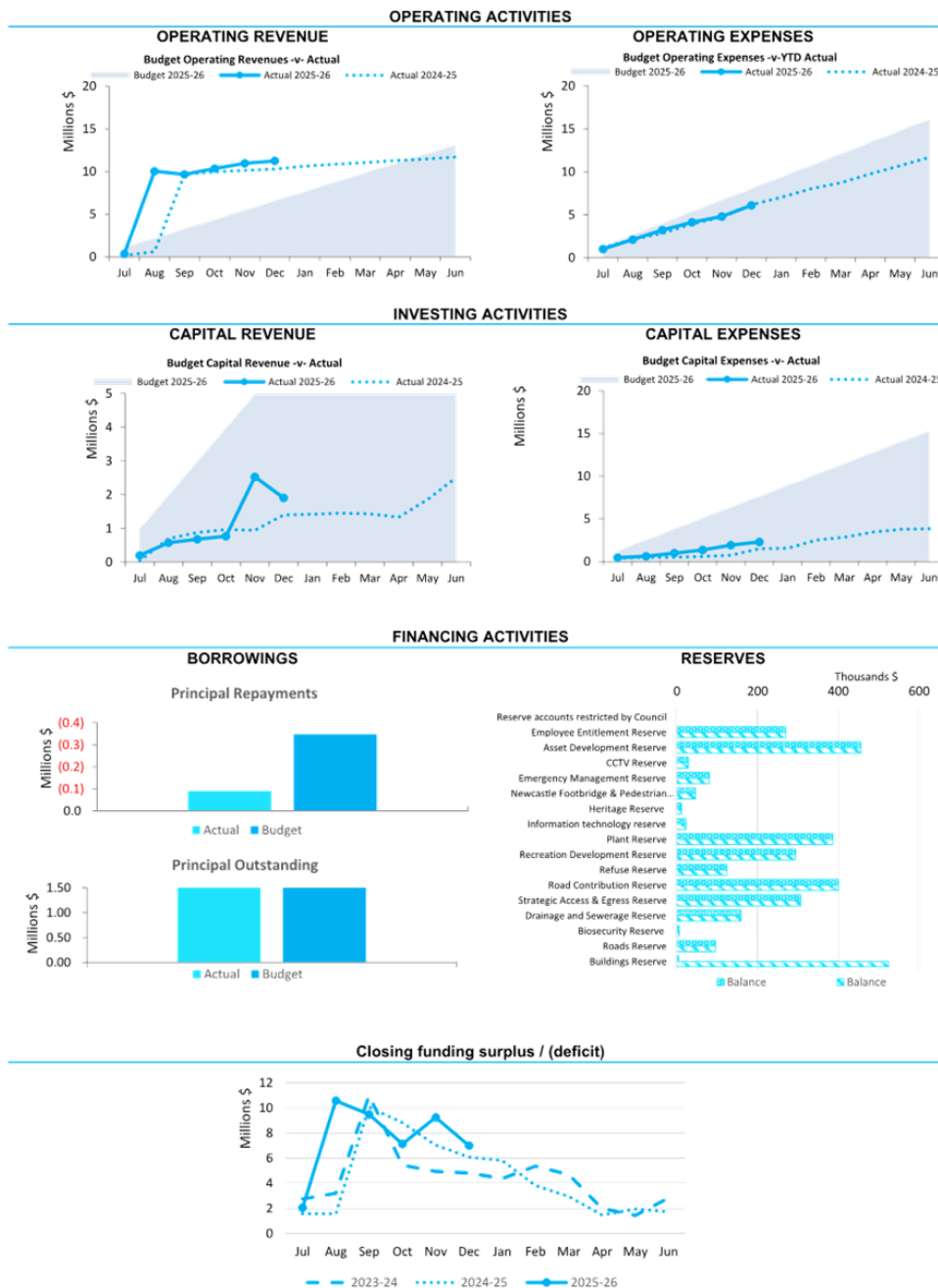
Lease Liability	
	\$
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.44 M

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 DECEMBER 2025

2 KEY INFORMATION - GRAPHICAL



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 DECEMBER 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	(1,799,077)		(1,799,077)	
Terminal Control	Cash and cash equivalents	(4,790)		(4,790)	
Cash on hand	Cash and cash equivalents	3,150		3,150	
EFTPOS Clearing	Cash and cash equivalents	169,676		169,676	
BPay Receipts	Cash and cash equivalents	151,974		151,974	
BPOINT Receipts	Cash and cash equivalents	1,116		1,116	
Terminal Control Visitor Centre	Cash and cash equivalents	(384)		(384)	
EFTPOS Clearing Visitor Centre	Cash and cash equivalents	874		874	
Bank Account - Toodyay Shire Council - At Call Acco	Cash and cash equivalents	5,534,170		5,534,170	
EFTPOS Clearing Planning & Develop Dept	Cash and cash equivalents	(143,148)		(143,148)	
Terminal Control Planning & Develop	Cash and cash equivalents	0		0	
Bank Account - Reserve Restricted Account	Cash and cash equivalents	(0)	3,218,698	3,218,698	
Bank Account Trust Fund	Cash and cash equivalents	310,595		310,595	
Bank Account - Municipal Term Deposits	Cash and cash equivalents	(199,092)		(199,092)	
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 Manglor	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 Bonc	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	
Term Deposit - Sale Lot 108 Stirling Terrace	Cash and cash equivalents	519,752		519,752	
Term Deposit - Sale 5 Piesse Street	Cash and cash equivalents	597,121		597,121	
Municipal Term Deposit - Investment	Cash and cash equivalents	1,600,000		1,600,000	
Total		7,470,434	3,218,698	10,689,132	0
Comprising					
Cash and cash equivalents		7,470,434	3,218,698	10,689,132	0
		7,470,434	3,218,698	10,689,132	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.

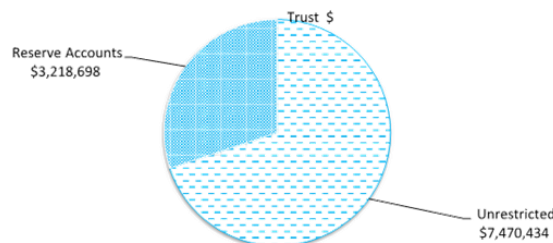
Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid ir with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant changes in value.

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 in Note 8 - Other assets.



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

4 RESERVE ACCOUNTS

Reserve account name	Budget				Actual			
	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance	Opening Balance	Transfers In (+)	Transfers Out (-)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$
Reserve accounts restricted by Council								
Employee Entitlement Reserve	275,425	8,628		284,053	269,533			269,533
Asset Development Reserve	457,373	14,329		471,702	456,471			456,471
CCTV Reserve	29,820	934	(30,754)	0	29,182			29,182
Emergency Management Reserve	82,862	2,596		85,458	81,090			81,090
Newcastle Footbridge & Pedestrian Overpass R	47,695	1,494		49,189	46,675			46,675
Heritage Reserve	12,278	385		12,663	12,016			12,016
Information technology reserve	23,486	736	(24,250)	(28)	22,984			22,984
Plant Reserve	407,159	799,755	(1,066,200)	140,714	386,604			386,604
Recreation Development Reserve	300,605	9,417		310,022	294,723			294,723
Refuse Reserve	126,882	3,975		130,857	124,168			124,168
Road Contribution Reserve	469,788	14,717		484,505	401,024			401,024
Strategic Access & Egress Reserve	369,780	21,584	(129,387)	261,977	307,647			307,647
Drainage and Sewerage Reserve	162,175	5,081		167,256	159,372			159,372
Biosecurity Reserve	6,073	190	(6,263)	0	6,109			6,109
Roads Reserve	96,451	3,022		99,473	96,288			96,288
Buildings Reserve	5,000	2,217,157	(1,326,010)	896,147	5,060	519,752		524,812
	2,872,852	3,104,000	(2,582,864)	3,393,988	2,698,946	519,752	0	3,218,698

SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 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	623,230	484,613
Acquisition of property, plant and equipment	5,995,736	499,645	623,230	123,585
Infrastructure - roads	4,162,093	346,841	953,661	606,820
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	115,121	14,579
Acquisition of infrastructure	5,738,598	478,217	1,068,782	590,566
Total of PPE and Infrastructure	11,734,334	977,861	1,692,012	714,151
Total capital acquisitions	11,734,334	977,861	1,692,012	714,151
Capital Acquisitions Funded By:				
Capital grants and contributions	5,795,527	2,897,764	632,621	(2,265,143)
Borrowings	659,382	0	0	0
Other (disposals & C/Fwd)	2,925,000	2,217,000	1,271,816	(945,184)
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)	(4,352,142)	(212,425)	4,139,717
Capital funding total	11,734,334	977,861	1,692,012	714,151

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

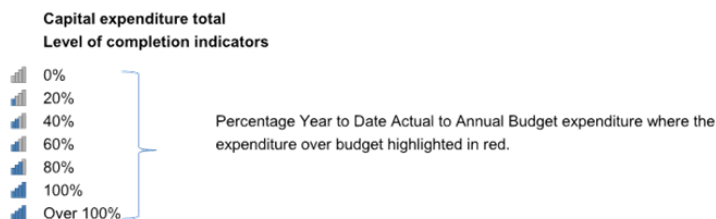
In accordance with *Local Government (Financial Management) Regulation 17A(2)*, the carrying amount of non-financial assets that are land and buildings classified as property, plant and equipment, investment properties, infrastructure or vested improvements that the local government controls.

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 DECEMBER 2025

INVESTING ACTIVITIES

5 CAPITAL ACQUISITIONS (CONTINUED) - DETAILED



Work Order	Work Order Description	Adopted		YTD Actual	Variance (Under)/Over
		Budget	YTD Budget		
		\$	\$	\$	\$
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
	Key worker accommodation	600,000	50,000		50,000
WO.3250 ??	Bejoording 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	230,532	(197,199)
	Grader - carry over	0	0	277,273	(277,273)
	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	1,119	8,048
	Isuzu MU-X (TO)- EMFCS (2 changeovers)	110,000	9,167	114,306	(105,139)
	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	163,833	(82,115)
	Black Spot - State Funded - Toodyay Bindi Bindi (CFWD)	700,000	58,333	351,681	(293,348)
	Black Spot Federal funding	0	0	36,910	(36,910)
	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	401,237	(321,570)
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	90,544	(86,451)
WO.3204	Evacuation Centre Power Redundancy	0	0	24,577	
	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		417
		11,734,334	908,913	1,692,012	(758,522)

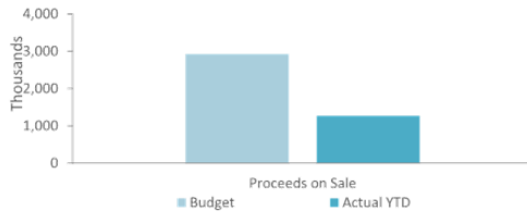
SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

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	1,271,816	1,271,816	0	0
	Plant and equipment								
	Various	708,000	708,000	0	0			0	0
		2,925,000	2,925,000	0	0	1,271,816	1,271,816	0	0

Disposals have not been processed in the fixed asset register.

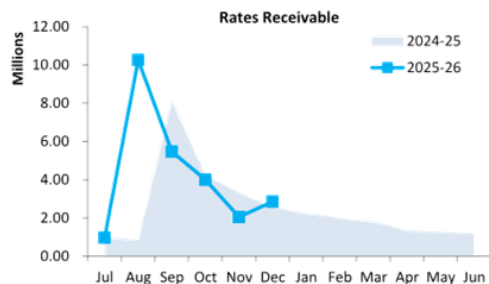


SHIRE OF TOODYAY
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 31 DECEMBER 2025

OPERATING ACTIVITIES

7 RECEIVABLES

Rates receivable	30 Jun 2025	31 Dec 2025
	\$	\$
Opening arrears previous year	1,200,508	1,138,409
Levied this year	8,047,483	8,269,367
Less - collections to date	(8,109,582)	(6,552,119)
Gross rates collectable	1,138,409	2,855,657
Allowance for impairment of rates receivable	0	0
Net rates collectable	1,138,409	2,855,657
% Collected	87.7%	69.6%



Receivables - rates	Credit	Current	1 Year	2 Years	3 Years plus	Total
	\$	\$	\$	\$	\$	\$
Rates aged by year		2,258,661	352,601	148,274	96,121	2,855,657
Percentage	0.0%	79.1%	12.3%	5.2%	3.4%	

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	20,291	11,472	6,984	58,911	135,405
Percentage	0.0%	15.0%	8.5%	5.2%	43.5%	

Balance per trial balance						
Trade receivables						97,658
GST receivable						350,828
Rates rebates receivable						273,789
Total receivables general outstanding						760,022

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.

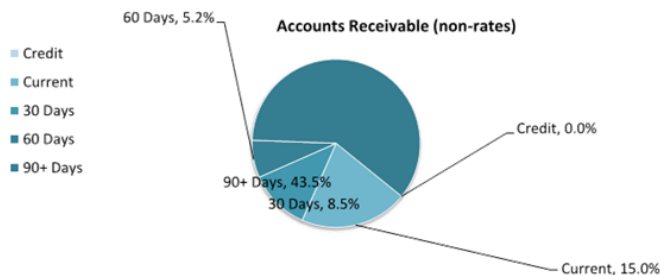
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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 DECEMBER 2025

OPERATING ACTIVITIES

8 OTHER CURRENT ASSETS

Other current assets	Opening Balance 1 July 2025	Asset Increase	Asset Reduction	Closing Balance 31 December 2025
	\$	\$	\$	\$
Inventory				
Stores and materials	53,361	109,770		163,131
Visitor centre	33,807			33,807
Other assets				
Prepayments	(554)		10,652	10,098
Accrued income	14,875			14,875
Total other current assets	101,489	109,770	10,652	221,911

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 DECEMBER 2025

OPERATING ACTIVITIES

9 PAYABLES

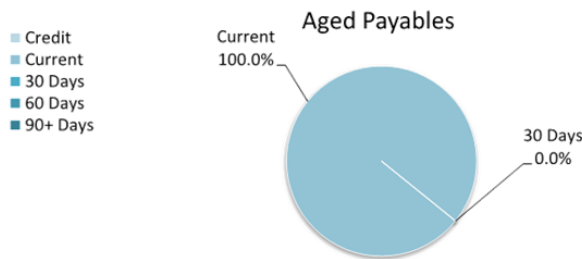
Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	269,486	0	0	0	269,486
Percentage	0.0%	100.0%	0.0%	0.0%	0.0%	
Balance per trial balance						
Sundry creditors						269,486
Accrued salaries and wages						127,861
ATO liabilities						166,861
Other payables						252,861
Accrued Expenses						150,122
Other payables						0
Total payables general outstanding						967,191

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 DECEMBER 2025

FINANCING ACTIVITIES

10 BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2025	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Depot stage 2	71	392,805			(22,542)	(45,085)	370,263	347,720		(17,251)
Land - Rec precinct	72	507,054			(27,029)	(54,058)	480,025	452,996		(21,969)
Bejoording fire station	73	0		659,382		(52,140)	0	607,242		(31,785)
Recreation precinct	75B	3,757,059			(39,615)	(196,626)	3,717,444	3,560,433	(46,825)	(85,492)
		4,656,918	0	659,382	(89,186)	(347,909)	4,567,732	4,968,391	(46,825)	(156,497)
Total		4,656,918	0	659,382	(89,186)	(347,909)	4,567,732	4,968,391	(46,825)	(156,497)
Current borrowings		295,769					295,769			
Non-current borrowings		4,361,149					4,271,963			
		4,656,918					4,567,732			

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	Amount Borrowed	Institution	Loan Type	Term Years	Total Interest & Charges	Interest Rate	Amount (Used)		Balance Unspent
	Actual	Budget						Actual	Budget	
	\$	\$					%	\$	\$	\$
Bejoording fire station	0	659,382	WATC	Fixed	10	179,870	5.00	0	(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 DECEMBER 2025

FINANCING ACTIVITIES

11 LEASE LIABILITIES

Movement in carrying amounts

Information on leases Particulars	Leasor	1 July 2025	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			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		47,778					47,778			
Non-current lease liabilities		76,688					76,688			
		124,466					124,466			

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 DECEMBER 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 1 December 2025 \$
Other current liabilities						
Other liabilities						
Capital grant/contributions liabilities		1	0	0	0	1
Other liabilities - Bonds and Deposits		1,439,929	0	0	(1,879)	1,438,050
Other Liabilities [describe]		163,238	0	1,618,851	0	1,782,089
Total other liabilities		1,603,168	0	1,618,851	(1,879)	3,220,140
Employee Related Provisions						
Provision for annual leave		182,282	0	0	(96,848)	85,434
Provision for long service leave		62,829	0	0	(66,638)	(3,809)
Total Provisions		245,111	0	0	(163,486)	81,625
Total other current liabilities		1,848,279	0	1,618,851	(165,365)	3,301,765

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 DECEMBER 2025

OPERATING ACTIVITIES

13 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Grants, subsidies and contributions revenue					YTD Revenue Actual
	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	\$
Grants and subsidies						
Various (budget not uploaded)	1,908,635	954,318	1,908,635		1,908,635	871,538
	1,908,635	954,318	1,908,635	0	1,908,635	871,538
Contributions						
Emergency services					0	(7,400)
Other Welfare - Other grants					0	7,727
Transport - other grants						217,664
Transport - streets					0	6,156
	0	0	0	0	0	224,147
TOTALS	1,908,635	954,318	1,908,635	0	1,908,635	1,095,685

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

INVESTING ACTIVITIES

14 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grants, subsidies and contributions revenue					YTD Revenue Actual \$
	Adopted Budget Revenue \$	YTD Budget \$	Annual Budget \$	Budget Variations \$	Expected \$	
Capital grants and subsidies						
Various (budget to be loaded)	5,795,527	2,897,764	5,795,527		5,795,527	632,621
	5,795,527	2,897,764	5,795,527	0	5,795,527	632,621
TOTALS	5,795,527	2,897,764	5,795,527	0	5,795,527	632,621

SHIRE OF TOODYAY
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 31 DECEMBER 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						155,098
				0	0	155,098

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Incomplete and inaccurate financial report and records	✓		
2. Comparative financial information	✓		
3. Bank reconciliations	✓		
4. Purchases	✓		
5. Review of systems and procedures	✓		
6. Payroll	✓		
7. Fair value of infrastructure assets - Frequency of valuations	✓		
8. Supporting documentation for credit card transactions		✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating may be reported as a matter of non-compliance in the audit report in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****1. Incomplete and inaccurate financial report and records****Finding**

The Shire of Toodyay made the decision to migrate their financial and payroll information systems from a legacy system to a new system, with the effective date of 1 July 2020.

Opening balances were brought into the new system via a "data import" performed by the IT consultants to the Shire.

However, due to significant technical difficulties experienced by management, a full transition to the new system cannot be achieved as of 1 July 2020. Management therefore implemented a process whereby payments and procurement, fixed assets and liabilities, payroll and associated provisions were entered into the new system daily. Revenue, inclusive of Rates, Grants and Fees and charges, together with bank receipts and invoicing continued to be processed in the legacy system.

On a periodic basis (normally monthly) the transactions were then journalled into the "other" system, receipting etc. into the new system and payments etc. into the legacy system via a combination of manual and automated (data import) journals.

The new system was used for preparing the trial balance on which the financial report was based and is the system that will be used in future.

During the audit we requested from management evidence that the opening balance data import were inspected, agreed with closing balances of the audited 2020 financial report and trial balance; and independently reviewed.

Further audit requested evidence of independent review of the journal entries, both automated and manual, to agree transactions entered the various systems and "recapturing" that data in the other system.

Specifically, we noted the following issues:

- Management could not provide us with sufficient appropriate evidence that opening balances were appropriately recorded and reviewed after import.
- Management could not provide us with sufficient appropriate evidence that monthly journals between systems were reviewed, agreed or signed off.
- Upon our own opening balance testing, we noted a significant difference of \$77,970 between the audited closing balance of retained earnings as at 30 June 2020 and the opening balance as of 1 July 2021. Upon discussion with management and their IT consultants, the consultants confirmed that they had a "balancing error" when importing the data. To correct their error, they processed the difference to Retained Earnings.
- Upon review of the various financial reports received from management during the audit process, we note that these reports consistently did not agree with the trial balances at that time. The final financial report received again does not agree with the trial balance provided.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT**

- During the audit process, journals continue to be processed and significant changes were made to the balances included in the financial reports, well after the commencement of the final audit.

In the following areas in the financial report, we could not obtain sufficient appropriate audit evidence to support the completeness, accuracy, valuation and/or existence or occurrence of transactions during the year.

- Cash and cash equivalent - \$3,045,373
- Trade and other receivables – \$925,602
- Property, plant and Equipment – \$32,980,100
- Right of use assets - \$470,824
- lease liabilities – \$893,976
- Trade and other payables – \$1,640,406
- Contract Liabilities – \$471,593
- Revenue – \$10,999,550

Rating: Significant

Implication

Incomplete and inaccurate financial records resulted in us being unable to obtain sufficient appropriate audit evidence to perform the audit, resulting in a disclaimer of opinion.

In addition, the Shire did not comply with the requirements of Section 6.5 of the Act, as proper accounts and records were not kept up to date and ready for inspection.

Recommendation

Management should ensure that the financial accounts and records are kept up-to-date and ready for inspection at any time by a persons authorised to do so under the Local Government Act and the Australian Accounting Standards.

Management comment:

Noted by management

Responsible person: Finance Coordinator
Completion date: 30.06.2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

2. Comparative financial information**Finding**

The financial report for the year ended 30 June 2021, includes comparative information that is different from the audited financial report for the year ended 30 June 2020.

Rating: Significant

Implication

This is a contravention of Australian Accounting Standard AASB 101 Presentation of Financial Statements and therefore Local Government (Financial Management) Regulation 5A. Accurate comparative information is important for the evaluation of the performance and the results of operations for the year of the Shire.

Recommendation

We recommend Management of the Shire implement strong controls over the preparation of the financial report of the Shire, including verification procedures to ensure accurate comparative information are included in the financial report each year.

Management Comment:

Noted by management

Responsible person: Finance Coordinator

Completion date: 30.06.2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

3. Bank reconciliations

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 we 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 at 30 June 2021.

Rating: Significant

Implication

The lack of accurate bank reconciliations increases the risk of errors, omissions or fraud remaining undetected. In turn, this could lead to misstatements in financial reporting.

This is a significant deficiency in shire's internal control in relation to cash and cash equivalents and a non-compliance with Local Government (Financial Management) Regulation 5(1) which requires establishing efficient systems and procedures to ensure proper accounting for municipal and trust bank accounts.

Recommendation

Bank reconciliations are of primary control importance and are the catalyst for many transactions in other ledger accounts. These should be brought up to date and maintained as such as a matter of priority. We recommend management ensure that bank accounts are properly reconciled at least monthly, and any errors and discrepancies are investigated and corrected in timely manner.

We further recommend bank reconciliations are prepared and reviewed independently, to enhance the internal control to an acceptable level.

Management comment:

Noted by management

Responsible person: Finance Coordinator
Completion date: 30.06.2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

4. Purchasing policy not adhered to

Finding

We tested a sample of 60 purchase and noted that:

- 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 has not been authorized 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

Rating: Significant

Implication

If purchases are made without obtaining sufficient quotes, there is a risk of favouritism of suppliers and not obtaining value for money. The Shire has not adhered to its purchasing policy and as a result may have committed to expenditure which has not been appropriately authorised 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.

The absence of purchase orders authorised by members of staff with the appropriate delegated authority increases the risk of committing to an inappropriate purchase.

Purchases are not authorised per the Shire's Purchasing Policy which increases the risk of unauthorised expenditure resulting in wasteful expenditure and/or financial loss.

All payments made by the shire should be supported with appropriate supporting documentation. Without tax invoices, GST may not be able to be claimed when a tax invoice is not presented.

Recommendation

Management should ensure that the Shire's procurement and payment related policies are adhered to with the view of complying with the Act and Regulations, including that quotes are obtained and documented in accordance with the policy. If instances arise where it is impractical to obtain the requisite number of quotes, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

Purchase order approvals and invoice approval should be strictly in compliance with approved delegations.

Management must ensure that all transactions and payments are supported by valid supplier invoices.

Management comment:

Noted by management

Responsible person: Manager Corporate and Community Services
Completion date: 30.06.2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

5. Review of systems and procedures

Finding

The Local Government (Financial Management) Regulations 1996 paragraph 5(2)(c) requires the CEO to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures no less than every three financial years. We note that the last Financial Management Review took place in May 2018.

We further note The Local Government (Audit) Regulations 1996 paragraph 17(1) and (2) requires the CEO to undertake a review of the systems and procedures in relation to risk management, internal control and legislative compliance no less than every three financial years. We note that the last Regulation 17 Review took place in May 2018.

Rating: Significant

Implication

The Shire has not complied with regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

The Shire has not complied with regulation 17 (1) and (2) of the Local Government (Audit) Regulations 1996.

Recommendation

We recommend that the Financial Management Review is performed as soon as possible. We recommend that the Regulation 17 Review is performed as soon as possible.

Management comment:

Noted by management

Responsible person: Manager Corporate and Community Services
Completion date: 30.06.2024

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT****6. Incomplete Payroll Records****Finding**

During our work on the payroll records of the Shire, we identified the following matters:

- Two instances out of 24 sample where shire could not provide the contract for employees.
- One instance where the employee is no longer working for the Shire but still included in employee list and unable to obtain termination letter.
- Employee timesheets are not approved by management.
- As part of our payroll testing, out of five sample for termination, one instance where termination letter has not been obtained for employee who had left.

Rating: Significant

Implication

Without a properly signed contract or letter of employment, there is an increased risk that the employees may not be legally bound and as a result, disputes could occur in relation to employment entitlements, including pay rates and leave. Also, there is an increased risk that errors may occur within payroll transactions which could go undetected.

If the employee is not legally terminated, they may continue to have access to shire resources including sensitive information, which could pose a risk to the shire's security and confidentiality.

If timesheets are not approved, payroll may be inaccurate, resulting in overpayment or underpayment of wages, which can lead to increased legal and financial risks.

If leave is not synced to the datascape system, it may lead to inaccuracies in employees' leave balances, which can result in overpayment or underpayment of leave entitlements.

Without a formal record of termination details, incorrect pay details may be processed to the payroll system resulting in incorrect termination pay to employees resulting in financial loss to the Council.

Recommendation

To help ensure the accuracy and validity of payroll transactions, all employees should be supported with an employment contract or letter of employment which details all necessary terms of employment including pay rates and leave entitlements. These contracts should be retained within the employee personnel files.

It is recommended a thorough review of the employee list to identify any non-employees and remove them from the list, is conducted

It is recommended clear procedures for submitting and approving timesheets, including deadlines for submission and approval, is established

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021****FINDINGS IDENTIFIED DURING THE AUDIT**

It is recommended an automated system for syncing leave records directly to the datascape system, eliminating the need for manual entry, is implemented.

We recommend that a termination letter with all details of the termination is prepared and signed by management before being sent to the departing employee and placed on the employee file as a record to support the payroll records.

Management comment:

[Noted by management](#)

Responsible person: Manager Corporate and Community Services

Completion date: 30.06.2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

7. Fair value of infrastructure assets – frequency of valuations

Finding

The Shire has not performed an assessment to determine whether its infrastructure assets represent fair value for the year ended 30 June 2021, instead relying on previous years' external valuations.

Rating: Significant

Implication

Without a robust assessment of fair value of the Shire's infrastructure assets, there is a risk that the fair value of these assets may not have been assessed adequately and in compliance with AASB 13 'Fair Value Measurement', as well as Regulation 17A (4) (b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

We recommend that the Shire consider implementing, as part of the preparation of its financial statements, a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of the infrastructure assets. Where indicators exist, a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. This process is to ensure that the Shire's infrastructure assets are recorded at fair value in compliance with the AASB Fair Value Measurements and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors, which may indicate that the fair value of the relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally, the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment:

Noted by management

Responsible person:

Manager Corporate and Community Services

Completion date:

30.06.2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2021

FINDINGS IDENTIFIED DURING THE AUDIT

8. Credit card transactions – no supporting documentation**Finding**

Out of 80 sampled credit card payments, we identified three instances where supporting documentation for the purchase could not be obtained.

Rating: Moderate

Implication

Without supporting documentation there is an increased risk of fraudulent credit card transactions passing undetected.

Recommendation

To help ensure the usage of the corporate credit card is in line with the Shire's credit card policy, support for credit card purchases should always be obtained and filed as proper documentary evidence.

We recommend that where an employee could not obtain or retain the supplier invoice for a credit card purchase, the employee is to complete and sign a statutory declaration confirming the reason for the purchase and for not obtaining the required supplier invoice.

Management comments:

Noted by management

Responsible person: Manager Corporate and Community Services
Completion date: 30.06.2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

Index of findings	Rating		
	Significant	Moderate	Minor
1. Incomplete and inaccurate financial report and records	✓		
2. Comparative financial information	✓		
3. Bank reconciliations	✓		
4. Purchases	✓		
5. Review of systems and procedures	✓		
6. Payroll	✓		
7. Fair value of infrastructure assets - frequency of valuations	✓		
8. Revaluation of land and buildings	✓		
9. Errors and omissions in the financial report	✓		
10. Supporting documentation for credit card transactions		✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

1. Incomplete and inaccurate financial report and records

Finding

2021

The Shire of Toodyay made the decision to migrate their financial and payroll information systems from a legacy system to a new system, with the effective date of 1 July 2020.

Opening balances were brought into the new system via a "data import" performed by the IT consultants to the Shire.

However, due to significant technical difficulties experienced by management, a full transition to the new system cannot be achieved as of 1 July 2020. Management therefore implemented a process whereby payments and procurement, fixed assets and liabilities, payroll and associated provisions were entered into the new system daily. Revenue, inclusive of Rates, Grants and Fees and charges, together with bank receipts and invoicing continued to be processed in the legacy system.

On a periodic basis (normally monthly) the transactions were then journalled into the "other" system, receipting etc. into the new system and payments etc. into the legacy system via a combination of manual and automated (data import) journals.

The new system was used for preparing the trial balance on which the financial report was based and is the system that will be used in future.

During the audit we requested from management evidence that the opening balance data import were inspected, agreed with closing balances of the audited 2020 financial report and trial balance; and independently reviewed.

Further audit requested evidence of independent review of the journal entries, both automated and manual, to agree transactions entered the various systems and "recapturing" that data in the other system.

Specifically, we noted the following issues:

- Management could not provide us with sufficient appropriate evidence that opening balances were appropriately recorded and reviewed after import.
- Management could not provide us with sufficient appropriate evidence that monthly journals between systems were reviewed, agreed or signed off.
- Upon our own opening balance testing, we noted a significant difference of \$77,970 between the audited closing balance of retained earnings as at 30 June 2020 and the opening balance as of 1 July 2021. Upon discussion with management and their IT consultants, the consultants confirmed that they had a "balancing error" when importing the data. To correct their error, they processed the difference to Retained Earnings.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT**

- Upon review of the various financial reports received from management during the audit process, we note that these reports consistently did not agree with the trial balances at that time. The final financial report received again does not agree with the trial balance provided.
- During the audit process, journals continue to be processed and significant changes were made to the balances included in the financial reports, well after the commencement of the final audit.

In the following areas in the financial report, we could not obtain sufficient appropriate audit evidence to support the completeness, accuracy, valuation and/or existence or occurrence of transactions during the year.

- Cash and cash equivalent - \$3,045,373
- Trade and other receivables – \$925,602
- Property, Plant and Equipment – \$32,980,100
- Right of use assets - \$470,824
- lease liabilities – \$893,976
- Trade and other payables – \$1,640,406
- Contract Liabilities – \$471,593
- Revenue – \$10,999,550

Status 2022

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

For the financial year ended 30 June 2022, management have not been able to provide a complete and accurate financial report and records for audit purposes.

The financial report presented to the auditors, in addition to the comparatives not agreeing to the signed 2021 financial report, contains numerous arithmetical errors and inconsistencies.

Management have indicated that due to the significant issues and ongoing challenges with their flawed transition to a new ERP system in 2021, various internal control procedures and transactional data entries could not be performed in a timely manner for the financial year ended 30 June 2022.

Although the Shire is making significant progress in addressing the situation, this is not sufficiently complete in a timely manner to enable the auditors to perform an audit of the financial report for the year ended 30 June 2022. Due to the lack of appropriate records, management have not been able to provide the auditors with access to information of which we are aware that is relevant to the preparation of the financial report such as records, supporting documents and audit trails.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****Rating:** Significant (2021: Significant)**Implication**

Incomplete and inaccurate financial records resulted in us being unable to obtain sufficient appropriate audit evidence to perform the audit, resulting in a disclaimer of opinion. In addition, the Shire did not comply with the requirements of Section 6.5 of the Act, as proper accounts and records were not kept up to date and ready for inspection.

Recommendation

Management should ensure that the financial accounts and records are kept up-to-date and ready for inspection at any time by a persons authorised to do so under the Local Government Act and the Australian Accounting Standards.

Management comment

Noted - Management acknowledges the importance of keeping up-to-date records. The risks associated with the flawed ERP transition were identified early and are reported to the Audit and Risk Committee regularly. Management is making all effort to rectify the situation, subject to resourcing levels and further development and improvements to the financial reporting module.

Responsible person: Nalukui Mwale - Finance Coordinator
Completion date: 31 December 2023

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

2. Comparative financial information

Finding

2021

The financial report for the year ended 30 June 2021, includes comparative information that is different from the audited financial report for the year ended 30 June 2020.

Status 2022

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

The prior year finding remains unresolved. The financial report for the year ended 30 June 2022, includes comparative information that is different from the audited financial report for the year ended 30 June 2021.

Management have confirmed that they cannot provide an explanation for these differences.

Rating: Significant (2021: Significant)

Implication

This is a contravention of Australian Accounting Standard AASB 101 Presentation of Financial Statements and therefore Local Government (Financial Management) Regulation 5A. Accurate comparative information is important for the evaluation of the performance and the results of operations for the year of the Shire.

Recommendation

We recommend Management of the Shire implement strong controls over the preparation of the financial report of the Shire, including verification procedures to ensure accurate comparative information are included in the financial report each year.

Management comment

Agreed – Management acknowledges the significant variations between the closing and opening balances. In the case of both the FY2021 and FY2022 years, the financial reports were incomplete and therefore incorrect. It is noted that adjustments continued to be made to the FY2021 reports after the FY2022 reports had been submitted to the auditor. Moving forward, management are not expecting this crossover to occur again and will review its processes to ensure appropriate procedures are in place.

Responsible person: Tabitha Bateman – Executive Manager Corporate and Community Services

Completion date: 31 December 2023

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****3. Bank reconciliations****Finding****2021**

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 we 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 at 30 June 2021.

Status 2022

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

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

Rating: Significant (2021: Significant)

Implication

The lack of accurate bank reconciliations increases the risk of errors, omissions or fraud remaining undetected. In turn, this could lead to misstatements in financial reporting.

This is a significant deficiency in shire's internal control in relation to cash and cash equivalents and a non-compliance with Local Government (Financial Management) Regulation 5(1) which requires establishing efficient systems and procedures to ensure proper accounting for municipal and trust bank accounts.

Recommendation

Bank reconciliations are of primary control importance and are the catalyst for many transactions in other ledger accounts. These should be brought up to date and maintained as such as a matter of priority. We recommend management ensure that bank accounts are properly reconciled at least monthly, and any errors and discrepancies are investigated and corrected in timely manner.

We further recommend bank reconciliations are prepared and reviewed independently, to enhance the internal control to an acceptable level.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

Management comment

Management understands the importance of maintaining up-to-date bank reconciliations. At the time of the ERP changeover, bank balances and transactions were erroneously transferred between systems. Reconciliations were attempted but due to incorrect opening balances, were not finalised. Datacom consultants have been engaged specifically to rectify this issue. Completion of this task is pending. As a matter of priority, management will ensure that all bank reconciliations are brought up to date and maintained on a regular basis.

Responsible person: Tabitha Bateman – Executive Manager Corporate and Community Services
Completion date: 31 December 2023

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****4. Purchasing policy not adhered to****Finding****2021**

We tested a sample of 60 purchase and noted that:

- 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 has 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

Status 2022

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

Rating: Significant (2021: Significant)

Implication

If purchases are made without obtaining sufficient quotes, there is a risk of favouritism of suppliers and not obtaining value for money. The Shire has not adhered to its purchasing policy and as a result may have committed to expenditure which has not been appropriately authorised 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.

The absence of purchase orders authorised by members of staff with the appropriate delegated authority increases the risk of committing to an inappropriate purchase.

Purchases are not authorised per the Shire's Purchasing Policy which increases the risk of unauthorised expenditure resulting in wasteful expenditure and/or financial loss.

All payments made by the shire should be supported with appropriate supporting documentation. Without tax invoices, GST may not be able to be claimed when a tax invoice is not presented.

Recommendation

Management should ensure that the Shire's procurement and payment related policies are adhered to with the view of complying with the Act and Regulations, including that quotes are obtained and documented in accordance with the policy. If instances arise where it is impractical to obtain the requisite number of quotes, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

Purchase order approvals and invoice approval should be strictly in compliance with approved delegations.

Management must ensure that all transactions and payments are supported by valid supplier invoices.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

Management comment

Weaknesses highlighted for FY2021 are noted and system permissions have since been reviewed to ensure authorisation of invoices occurs in line with policies and delegated authority. Additionally, management has implemented regular training to address procurement processes. Where staff are found to have not complied with correct procedure, this is addressed through line management and additional training.

Responsible person: Tabitha Bateman – Executive Manager Corporate and Community Services

Completion date: Ongoing

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

5. Review of systems and procedures

Finding

2021

The Local Government (Financial Management) Regulations 1996 paragraph 5(2)(c) requires the CEO to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures no less than every three financial years. We note that the last Financial Management Review took place in May 2018.

We further note The Local Government (Audit) Regulations 1996 paragraph 17(1) and (2) requires the CEO to undertake a review of the systems and procedures in relation to risk management, internal control and legislative compliance no less than every three financial years. We note that the last Regulation 17 Review took place in May 2018.

Status 2022

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

Rating: Significant (2021: Significant)

Implication

The Shire has not complied with regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

The Shire has not complied with regulation 17 (1) and (2) of the Local Government (Audit) Regulations 1996.

Recommendation

We recommend that the Financial Management Review is performed as soon as possible. We recommend that the Regulation 17 Review is performed as soon as possible.

Management comment

The Shire of Toodyay has engaged a consultant to undertake both reviews which are scheduled to occur in August 2023.

Responsible person: Tabitha Bateman – Executive Manager Corporate and Community Services

Completion date: 31 December 2023

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****6. Incomplete payroll records****Finding****2021**

During our work on the payroll records of the Shire, we identified the following matters:

- Two instances out of 24 sample where shire could not provide the contract for employees.
- One instance where the employee is no longer working for the Shire but still included in employee list and unable to obtain termination letter.
- Employee timesheets are not approved by management.
- As part of our payroll testing, out of five sample for termination, one instance where termination letter has not been obtained for employee who had left.

Status 2022

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

Rating: Significant (2021: Significant)

Implication

Without a properly signed contract or letter of employment, there is an increased risk that the employees may not be legally bound and as a result, disputes could occur in relation to employment entitlements, including pay rates and leave. Also, there is an increased risk that errors may occur within payroll transactions which could go undetected.

If the employee is not legally terminated, they may continue to have access to shire resources including sensitive information, which could pose a risk to the shire's security and confidentiality.

If timesheets are not approved, payroll may be inaccurate, resulting in overpayment or underpayment of wages, which can lead to increased legal and financial risks.

If leave is not synced to the datascape system, it may lead to inaccuracies in employees' leave balances, which can result in overpayment or underpayment of leave entitlements.

Without a formal record of termination details, incorrect pay details may be processed to the payroll system resulting in incorrect termination pay to employees resulting in financial loss to the Council.

Recommendation

To help ensure the accuracy and validity of payroll transactions, all employees should be supported with an employment contract or letter of employment which details all necessary terms of employment including pay rates and leave entitlements. These contracts should be retained within the employee personnel files.

It is recommended a thorough review of the employee list to identify any non-employees and remove them from the list, is conducted.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT**

It is recommended clear procedures for submitting and approving timesheets, including deadlines for submission and approval, is established.

It is recommended an automated system for syncing leave records directly to the datascape system, eliminating the need for manual entry, is implemented.

We recommend that a termination letter with all details of the termination is prepared and signed by management before being sent to the departing employee and placed on the employee file as a record to support the payroll records.

Management comment

Noted – Management will ensure appropriate reviews are undertaken and improved processes are implemented in relation to recruitment, payroll, leave and terminations. Since 2021, significant progress has been made in Datascape to the way timesheets are entered and approved.

Responsible person: Tabitha Bateman – Executive Manager Corporate and Community Services

Completion date: 31 December 2023

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

7. Fair value of infrastructure assets – frequency of valuations

Finding

2021

The Shire has not performed an assessment to determine whether its infrastructure assets represent fair value for the year ended 30 June 2021, instead relying on previous years' external valuations.

Status 2022

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

Management, have confirmed to us that assets in the accounting system (and the related depreciation) are incomplete and inaccurate.

Rating: Significant (2021: Significant)

Implication

Without a robust assessment of fair value of the Shire's infrastructure assets, there is a risk that the fair value of these assets may not have been assessed adequately and in compliance with AASB 13 'Fair Value Measurement', as well as Regulation 17A (4) (b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

We recommend that the Shire consider implementing, as part of the preparation of its financial statements, a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of the infrastructure assets. Where indicators exist, a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. This process is to ensure that the Shire's infrastructure assets are recorded at fair value in compliance with the AASB Fair Value Measurements and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether or not they consider there are any prevailing market factors, which may indicate that the fair value of the relevant assets are likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally, the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment

Significant progress has been made in updating the Shire's asset register which previously did not balance. A valuer has recently been engaged and asset valuations are scheduled to be performed in August 2023.

Responsible person: Tabitha Bateman – Executive Manager Corporate and Community Services

Completion date: 30 September 2023

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

8. Revaluation of land and buildings

Finding

Land and buildings have not been revalued subsequent to 2017.

The Local Government (Financial Management) Regulations 1996 17A(4) requires revaluations to be completed within a period of no more than 5 years after the day on which the asset was last valued or revalued.

Rating: Significant

Implication:

Non-compliance with Section 17A (4) of the Local Government (Financial Management) Regulations 1996. The fair value of assets may be materially different from their carrying amount as at 30 June 2022.

Recommendation:

The Shire should engage the services of an Independent Valuer to prepare valuations of the Land and Buildings assets and:

- Ensure that instructions provided to valuers include a condition that the valuation must be appropriate for the Shire's statutory financial reporting requirements and in accordance with Australian Accounting Standards; and
- Document its review of the valuation report to help ensure that it is fit for the purpose and that the inputs and values attributable to the respective road assets are fair and reasonable.

Management comment:

The Shire sought requests for quote in May 2023 to engage a suitably qualified valuer to undertake asset valuations "on Land, Buildings, Roads, Bridges and Other Infrastructure as at 30 June 2022 and 30 June 2023, for the purposes of Regulation 17A of the Local Government (Financial Management) Regulations 1996."

Key deliverables included compliance with the requirements of the Local Government (Financial Management) Regulations 1996, with a target completion date of 31 August 2023.

The Shire engaged JLL Valuers who will be onsite to complete the process during the week commencing 7 August 2023.

Responsible person: Tabitha Bateman – Manager Corporate and Community

Completion date: 31 October 2023

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

9. Errors and omissions in the financial report

Finding

Our review of the financial report indicated that the financial report contains various omissions and errors, for example checks on mathematical accuracy and prior year comparatives were unsatisfactory. Management confirmed to us that they cannot provide an explanation for these differences.

Further, there were numerous material differences of the 2022 financial report to trial balance for the financial year ending 30 June 2022, such as a \$3.6mill significant material difference between Depreciation expense noted in the financial statements and trial balance. Further there is a \$2.5m difference in the PPE & Infrastructure WDV per the financial statements and trial balance.

The bank reconciliation as at 30 June 2022, whilst acknowledging could not be completed by management does not reconcile by \$1.7m as the expected general ledger balance on the reconciliation differs by a material \$1.7m to the cash and cash equivalent balance noted in the financial report.

Rating: Significant

Implication:

Financial report with numerous errors and omissions resulted in us being unable to obtain sufficient appropriate audit evidence to perform the audit, resulting in a disclaimer of opinion.

In addition, the Shire did not comply with the requirements of Section 6.5 of the Act, as proper accounts and records were not kept up to date and ready for inspection.

Recommendation:

The Shire should ensure that the errors and omissions noted in the financial report are adequately addressed.

Management comment:

Management acknowledges there were errors in the financial statements which were a combination of both inaccurate entries and as a result of ongoing adjustments being posted to both 2020/21 and 2021/22 concurrently. Further, due to the overlap in timing of submission of the 2021/22 financials and completion of the 2020/21 financials, some changes made were not reflected in the 2021/22 financials.

These significant discrepancies are noted, and an action plan is being developed to adequately address these shortcomings, ensuring that the accounts and records are accurate and up-to-date.

Responsible person: Finance Coordinator/Executive Manager Corporate & Community Services

Completion date: 31 October 2023

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

10. Credit card transactions – no supporting documentation

Finding

2021

Out of 80 sampled credit card payments, we identified three instances where supporting documentation for the purchase could not be obtained.

Status 2022

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

Rating: Moderate (2021: Moderate)

Implication

Without supporting documentation there is an increased risk of fraudulent credit card transactions passing undetected.

Recommendation

To help ensure the usage of the corporate credit card is in line with the Shire's credit card policy, support for credit card purchases should always be obtained and filed as proper documentary evidence.

We recommend that where an employee could not obtain or retain the supplier invoice for a credit card purchase, the employee is to complete and sign a statutory declaration confirming the reason for the purchase and for not obtaining the required supplier invoice.

Management comment

Earlier findings for 2021 are noted. Since this time improved processes have been implemented. In the event supporting documentation is not available, Officers are required to complete a statutory declaration confirming the reason for the purchase and for not obtaining the required supplier invoice.

Responsible person: Tabitha Bateman – Executive Manager Corporate and Community Services

Completion date: 31 December 2023

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
<u>Financial Audit</u>					
1. Comparative financial information	Yes	✓			✓
2. Bank reconciliations	No	✓			✓
3. Purchasing policy not adhered to	No	✓			✓
4. Rates reconciliation	No	✓			
5. Risk Register	No	✓			
6. Manual journal entry controls	No		✓		
7. Supplier Masterfile Controls	No	✓			
8. Payroll records	No		✓		✓
9. Fixed asset register	No		✓		
10. Revenue cut-off errors	No			✓	
11. Excessive annual leave balances	No		✓		
12. Asset Management Plans	No		✓		
13. Grant income funding agreements	No			✓	
<u>Information system</u>					
14. IT Governance	No	✓			
15. Security weakness in active directory/ workstation	No	✓			

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

16. Outdated Business Continuity Plan/ Disaster Recovery Plan	No		✓		
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Key to ratings

The Ratings in this management letter are based on the audit team’s assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****1. Comparative financial information****2021 Finding**

The financial report for the year ended 30 June 2021 includes comparative information that is different from the audited financial report for the year ended 30 June 2020.

2022 Finding

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

The prior year finding remains unresolved. The financial report for the year ended 30 June 2022 includes comparative information that is different from the audited financial report for the year ended 30 June 2021.

Management have confirmed that they cannot provide an explanation for these differences.

Status 2023

The financial report for the year ended 30 June 2023 includes comparative information that is different from the audited financial report for the year ended 30 June 2022.

We have audited the revised comparative information in respect of the Statement of Financial Position for the year ended 30 June 2022 and are satisfied that these appear to be free from material misstatement.

The prior year finding remains unresolved in respect of the comparative information for the Statement of Comprehensive Income.

We have not been able to obtain sufficient appropriate audit evidence that the revised comparative information in respect of the Statement of Comprehensive Income is free from material misstatement.

Rating: Significant

Implication

Our audit opinion for the year ended 30 June 2023 is qualified in respect of the revised comparative information contained in the Statement of Comprehensive Income.

This is also a contravention of Australian Accounting Standard AASB 101 Presentation of Financial Statements and therefore Local Government (Financial Management) Regulation 5A. Accurate comparative information is important for the evaluation of the performance and the results of operations for the year of the Shire.

Recommendation

We recommend management of the Shire implement strong controls over the preparation of the annual financial report, including verification procedures to ensure accurate comparative information is included each year. We note that the absence of a qualification in respect of the Statement of Comprehensive Income figures for the year ended 30 June 2023 should help to resolve this issue for the next financial year.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****Management comment**

Agreed – significant effort has been put in to identifying and rectifying numerous prior year errors. Management expects that the measures put in place to date will assist in accurately reporting comparatives for future periods.

Responsible person: N Mwale – Finance Coordinator
Completion date: 31 August 2024

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****2. 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 we 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 at 30 June 2021.

2022 Finding

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

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

Status 2023

During our audit we noted the following:

- 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.

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 past their expiry dates are reflected on bank reconciliations without any possibility of being honoured and thus affect the accuracy of the bank balance. The review of bank reconciliations represents a key control and if not performed adequately may result in errors or omissions in the accounting records going undetected.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****Recommendation**

We recommend that bank reconciliations are prepared and reviewed on a monthly basis 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

Noted – The Shire is working in collaboration with Datacom to improve the Bank Reconciliation functionality to assist with monthly processes. Management rates improvement in this area as a top priority and continue to monitor progress.

To ensure accurate Bank Reconciliations as at 30 June 2023, the Exec Manager Corporate and Community Services worked with Datacom to retrospectively balance the Shire's ledger with the actual cash position for the years ending 2021 and 2022 prior to completing 2023. This action was finalised in December 2023.

Consequently, finalisation of the outstanding reconciling items were delayed until the process was completed for all years. The transfers and other adjustments will be cleared prior to 30 June 2024.

Responsible person: N Mwale – Finance Coordinator
Completion date: 30 June 2024

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****3. Purchasing policy not adhered to****2021 Finding**

We tested a sample of 60 purchase and noted that:

- 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 has 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, we have not been able to determine if the prior year finding has been satisfactorily resolved.

Status 2023

We 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.

We 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.

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 authorised 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.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

Management comment

Weaknesses are noted in relation to the purchase order dates. However it's management's understanding that system permissions should ensure authorisation of invoices occurs in line with policies and delegated authority. Additionally, management has implemented regular training to address procurement processes. Where staff are found to have not complied with correct procedure, this is addressed through line management and additional training.

Responsible person: G French – Acting Executive Manager
Corporate and Community Services

Completion date: 30 June 2024 – (training to be ongoing/regular)

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

4. Rates reconciliation

Finding

During our review of the process to account for assessment rates charged to ratepayers, we noted that there is no evidence of a monthly reconciliation of property values as determined under the Valuation of Land Act 1978 and provided in Landgate reports to the Shire's Datascape rates system. We note however that the Shire prepared a rates reconciliation at 30 June 2023 and no issues with same were noted.

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

Agreed – monthly reconciliation of property valuations is essential to management of the rates ledger. Significant training has taken place and improvements to monthly processes have been prioritised.

Responsible person: N Mwale – Finance Coordinator
K Christiansen – Rates Officer

Completion date: 30 June 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

5. Risk Register

Finding

During our audit we found that the Shire does not maintain a Risk Register.

Rating: Significant

Implication

Risk Management is a framework of culture, processes and structures directed towards effective risk management. This includes consideration of both potential opportunities and adverse effects on existing operations. As all actions and transactions involve risk, effective risk management involves the anticipating, understanding and monitoring of risk. It contributes to good corporate governance by providing reasonable assurance to Council, Executive Management and the community that the organisational objectives will be achieved within a tolerable degree of residual risk.

Circumstances change frequently, therefore without an up-to-date Risk Register, the Shire has exposure to risks that if unmanaged, may have an adverse impact on the achievement of organisational objectives.

Recommendation

The Shire should maintain and update a Risk Register frequently and present this to the Audit committee and where appropriate to the Council on a regular basis.

Management comment

Agreed. This action was raised during the FMR/AR reviews and work has commenced to implement development and regular reviews of an organisation-wide Risk Register. Notwithstanding this, regular reviews for various specific issues are presented to the ARC to keep the committee abreast of various issues, eg. cyber risks, ERP transition etc.

Responsible person: M Rebane – Governance Officer

Completion date: 30 September 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

6. Manual journal entry controls

Finding

During our audit we noted:

- Two instances of manual journals being reviewed and approved by the same person who processed the journals. We note however that in the case of these two journals related to the reallocation of expenses between cost centres and did not involve the change of amounts or dates. We also note that there was sufficient supporting documentation available for both.

Rating: Moderate**Implication**

If journals are not independently reviewed and approved, there is a risk that erroneous or fraudulent transactions may pass undetected. Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved.

Recommendation

To help maintain the integrity of the accounting information a senior staff member should authorise all journal entries to be processed in the system and review the correctness of each posting after being processed by the preparer. The authoriser/reviewer should sign and date each journal as evidence of approval and review.

Management comment

Comments noted – it appears there was a temporary glitch in the system. Datascape has since been rigorously tested and does not appear to allow review and approval by the one person.

Responsible person: G French – A/Executive
Manager Corporate and Community Services

Completion date: 31 August 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

7. Supplier Masterfile Controls

Finding

During our audit of Supplier Masterfiles we noted that Supplier Masterfile Amendments Forms are used to control the authorization of amendments to the supplier database.

From a sample of 10 Supplier Masterfile Amendments Forms reviewed, we 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.

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

Comments noted. Forms will be updated to include the name of the independent reviewer, and ABN checks and supporting information to be uploaded to Creditor record in Datascape.

Responsible person: N Mwale – Finance Coordinator
Completion date: 30 June 2024

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****8. Payroll records****2021 Finding**

During our work on the payroll records of the Shire, we identified the following matters:

- Two instances out of a sample of 24 where the Shire could not provide the contract for employees.
- One instance where the employee is no longer working for the Shire but still included in the employee list and there is no termination letter on file.
- Employee timesheets are not approved by management.
- Out of a sample of five terminated employees tested, we identified one instance where the termination letter was not obtained for the employee who had left.

2022 Finding

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

Status 2023

During our audit we noted the following:

- Out of a sample of four terminated employees tested, we identified that there was no termination checklist completed or termination acceptance letter issued for each terminated employee.
- Out of a sample of 20 employees we identified three instances where the employees pay rate had increased however no variation letter informing them of the change had been issued.
- Out of a sample of four leave applications tested we noted that the date of approval by the line manager was not recorded on the leave application form.

Rating: Moderate

Implication

Without a formal record of termination details, incorrect pay details may be processed to the payroll system resulting in incorrect termination pay to employees resulting in financial loss to the Council. While the absence of a termination checklist may result in employee access to Shire systems not being removed in a timely manner on termination or Shire property not being appropriately accounted for and returned to the Shire.

In the absence of a variation letter informing employees of a change in their pay rate, there is a risk that employees may be unaware of the correct amount which they should be receiving and that employees may be paid incorrectly.

There is a risk that annual leave is taken by employees without prior approval by management. There is a further risk that leave processed to the Datascape payroll system has not been approved and is not valid resulting in inaccurate payments to employees and leave balances.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT****Recommendation**

We recommend that management review the current termination processes and introduce a termination checklist to be completed when staff leave Shire employment. Management should also ensure that a termination acceptance letter is issued to all staff on termination.

We recommend that management ensure that all staff are issued a variation letter when there is a change to their rate of pay and that a copy is maintained on file.

We recommend that when approving leave forms, line managers date their signature as evidence of when leave is approved. Management should consider an alternative system for recording and tracking when and by whom annual leave has been requested and approved within the Datascape payroll system.

Management comment

It is noted that improvements are required in relation to terminations and employee exit controls. Moving forward, plans are in place to increase the hours of the payroll officer to assist with these improvements.

All leave requests and approvals are managed through the MyPay app – the Shire does not use forms. When an employee submits a request, an automatic email is sent to their line manager at the time of submission. When the request is approved (or rejected), the employee will receive notification by email. Currently, Officers are unable to generate a report in DataPay which includes both the approver name and date of approval.

Responsible person: C Cummings – Payroll Officer

Completion date: 30 June 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

9. Fixed asset register

Finding

Following the revaluation of the Shire's Land and Buildings and Infrastructure assets at 30 June 2022 and at 30 June 2023 performed in 2022-23, the Shire has not updated its fixed asset register at 30 June 2022 and 30 June 2023 accordingly during the 2022-23 period.

Rating: Moderate

Implication

The absence of up-to-date fixed asset register can result in errors or omissions remaining undetected, leading to misstatements in the financial statements.

Recommendation

Management should ensure that the fixed asset register is up to date and regular reconciliations between the fixed assets register and the general ledger are prepared and independently reviewed by a senior officer, and evidence of the review retained.

Management comment

Management acknowledges that the asset reporting functions in Datascope are inadequate to meet the basic needs of monthly and annual reporting. Officers (through Datascope User Group meetings) have lobbied Datacom to prioritise further development of this important function.

Significant challenges were experienced with the asset data migration process which required significant resources to address. Moving forward, management will ensure that regular asset reconciliations are performed and independently reviewed.

Responsible person: N Mwale – Finance Coordinator
Completion date: 30 June 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

10. Revenue cut-off errors

Finding

Out of a sample of 10 year-end sales transactions tested, we noted three sales invoices relating to the 2022/23 financial year which were incorrectly recognised in the 2023/24 financial year.

We note that the value of the three sales invoices is not material and the impact on the annual financial report is not considered material.

Rating: Minor

Implication

There is increased risk of incorrect financial reporting when year-end cut-off procedure is not properly performed.

Recommendation

We recommend that management review and improve its year-end sales cut-off procedures to ensure all sales are recorded in the correct financial reporting period. Strengthening internal controls and providing training to staff can help minimize the risk of similar errors in the future.

Management comment

Noted and agreed - Significant staff turnover, not just in the finance department but across the organisation, has been a key factor in the number of errors. In addition, there's been notably reduced capacity to provide training in-house due to lack of corporate knowledge. Procedures need to be reviewed, and training provided to support new staff to develop understanding.

Responsible person: G French – Acting Executive Manager
Corporate and Community Services

Completion date: 31 July 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

11. Excessive annual leave balances

Finding

During our testing of employee leave provisions, we noted seven employees at 30 June 2023 and five employees at 30 June 2022 who had annual leave balances in excess of eight weeks (40 days) at year end.

The Local Government Industry Award 2010 deems an employee's leave accrual to be excessive if the employee has accrued more than eight weeks.

Rating: Moderate

Implication

Excessive annual leave balances may have adverse effects on the Shire including:

- key staff not being rotated, a preventive control against fraud;
- health and safety concerns with staff members not taking their annual leave entitlements;
- an increase to the Council's costs given salary rises and increments over time.

Recommendation

The Shire should ensure that employees take leave in a timely manner and excessive leave balances are cleared in accordance with the Shire's policy.

Management comment

This risk is noted. Management will consider the effectiveness of existing strategies around leave management to address the issue.

Responsible person: T Bateman – Acting Chief Executive Officer
Completion date: 31 December 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

12. Asset Management Plans

Finding

The Shire last completed a review of its Asset Management Plans in 2018.

Rating: Moderate

Implication

A current Asset Management plan provides essential guidance for staff to manage the Shire's assets in accordance with management's expectations. Lack of formal and comprehensive plan that is readily available to staff increases the risk of mismanagement and recording of assets.

Recommendation

We recommend that the Shire's asset management plans are reviewed at least once in every five years in order to provide management with a current approach for managing the Shire's assets, which includes acquisition, assignment of useful life, recording, identification, tracking (e.g. stocktake), disposal and response to theft, damage or loss. The plan should also cover the management of portable and attractive assets.

Management comment

Noted – this is a Council priority. An asset rationalisation process is underway as a precursor to reviewing and updating the AMPs.

Responsible person: C Sullivan – Executive Manager
Infrastructure and Asset Services

Completion date: 30 March 2025

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

13. Grant income funding agreements

Finding

As part of our testing of grant revenue we noted that a signed version of the Memorandum of Understanding (MOU) between the Department of Fire and Emergency Services (DFES), Shire of Toodyay and Shire of Goomalling in respect of the Provision of a Local Government Community Services Manager which has been countersigned by DFES was not on file.

Rating: Minor

Implication

In the absence of a funding agreement which has been signed by all parties to the MOU there is a risk that it would be difficult for the Shire to pursue legal action and demand action from other parties to the MOU should a dispute arise in the future.

Recommendation

We recommend that a signed copy of all funding agreements are retained by the Shire.

Management comment

Noted – Officers will request a signed copy from DFES for recording.

Responsible person: M Rebane – Governance Officer

Completion date: 31 July 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

14. IT Governance

Finding

During our testing of IT controls, we 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.

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.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023****FINDINGS IDENTIFIED DURING THE AUDIT**

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

Noted. Managements acknowledges that IT plans, policies and procedures should be formalised to assist in mitigating IT risks. It is envisaged that implementation and regular review of the Risk Register will assist in addressing this risk.

Responsible person: G French – Acting Executive Manager
Corporate and Community Services

Completion date: 30 June 2025

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

15. Security weakness in active directory/ workstation

Finding

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

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

The computer patch update dates are incorrectly recorded, as exemplified by the TSC-CR03 patch update date being registered as 1 January 0001.

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

Management will raise this matter with the Shire's IT provider for immediate action.

Responsible person: G French – Acting Executive Manager
Corporate and Community Services

Completion date: 30 June 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2023

FINDINGS IDENTIFIED DURING THE AUDIT

16. 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.

Rating: Moderate**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

Review of the BCP and Disaster Recovery Plan has been initiated and is currently underway.

Responsible person: G French – Acting Executive Manager
Corporate and Community Services

Completion date: 31 December 2024

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
<u>Financial Audit</u>					
1. Bank reconciliations	Yes	✓			✓
2. Asset register integrity issues affecting depreciation reporting	Yes	✓			
3. Deficiencies in Infrastructure asset depreciation and record reconciliation	Yes	✓			
4. Purchasing policy not adhered to	No	✓			✓
5. Rates reconciliation	No	✓			✓
6. Manual journal entry controls	No		✓		✓
7. Supplier Masterfile Controls	No	✓			✓
8. Fixed asset register	No		✓		✓
9. Excessive annual leave balances	No		✓		✓
10. Asset Management Plans	No		✓		✓
<u>Information system</u>					
11. IT Governance	No	✓			✓
12. Security weakness in active directory workstation	No	✓			✓
13. Outdated Business Continuity Plan/Disaster Recovery Plan	No	✓			✓

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant -** Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.
- Moderate -** Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor -** Those findings that are not of primary concern but still warrant action being taken.

Management comment

The Shire is anticipating a 12-18 month 'catch-up' to meet the backlog whilst ensuring that all work is accurate & documented & that developed processes & procedures have been created & tested to enable multi-skilling of staff.

The Shire has a strong & experienced leadership team who are currently reviewing all aspects of Shire business to change transactions to be proactive, not reactive.

With an almost full staff turnover, it will take time for new systems to be fully embedded & new staff trained in local government & internal/external audit controls.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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 at 30 June 2021.

2022 Finding

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

Management have indicated that there has 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

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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 honored. 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

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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 register 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.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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

Th 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.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

6. Manual journal entry controls

Finding

During the 2023 audit, the predecessor auditor noted:

- Two instances of manual journals being reviewed and approved by the same person who processed the journals. We note however that in the case of these two journals related to the reallocation of expenses between cost centres and did not involve the change of amounts or dates. We also note that there was sufficient supporting documentation available for both.

2024 Finding

During our audit procedures, we were unable to obtain sufficient evidence to determine whether the prior year's deficiency relating to journal entry approvals has been appropriately addressed. The risk associated with journals being approved by the same person who processes them remains relevant and should be reassessed by management.

Rating: Moderate

Implication

If journals are not independently reviewed and approved, there is a risk that erroneous or fraudulent transactions may pass undetected. Accounting journals can represent significant adjustments to previously approved accounting transactions and should therefore be appropriately reviewed and approved.

Recommendation

To help maintain the integrity of the accounting information a senior staff member should authorise all journal entries to be processed in the system and review the correctness of each posting after being processed by the preparer. The authoriser/reviewer should sign and date each journal as evidence of approval and review.

Management comment

Management is currently reviewing the process of creating, entering and authorizing journals.

Responsible person: Executive Manager Finance and Corporate Services

Completion date: 30 June 2025

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

7. 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 eg: bank statements; ABN lookup etc are attached to the Supplier Masterfile.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

Office Use			
	Entered By		Reviewed By
Officer Name:	<input type="text"/>	Officer Name:	<input type="text"/>
Signature:	<input type="text"/>	Signature:	<input type="text"/>
Date entered:	<input type="text"/>	Date entered:	<input type="text"/>

Responsible person: Executive Manager Finance & Corporate Services
Completion date: In place. Regular monitoring & training required

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

8. Fixed asset register

Finding

Following the revaluation of the Shire's Land and Buildings and Infrastructure assets at 30 June 2022 and at 30 June 2023 performed in 2022-23, the Shire has not updated its fixed asset register at 30 June 2022 and 30 June 2023 accordingly during the 2022-23 period.

2024 Finding

We were unable to rely on the fixed asset register for the year ended 30 June 2024 due to the lack of updates in prior periods and significant issues identified in the register's reliability. Specifically, the information related to Infrastructure and PPE, including depreciation calculations, was found to be inconsistent and unreliable for audit purposes.

We consider this a current year finding, as the prior year issue remains unresolved, and the fixed asset register does not meet the necessary standards for proper audit review.

Rating: Moderate

Implication

The absence of up-to-date fixed asset register can result in errors or omissions remaining undetected, leading to misstatements in the financial statements.

Recommendation

Management should ensure that the fixed asset register is up to date and regular reconciliations between the fixed assets register and the general ledger are prepared and independently reviewed by a senior officer, and evidence of the review retained.

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: Transactions for FY25 completed by 31 July 2025

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

9. Excessive annual leave balances

Finding

During the testing of employee leave provisions, the predecessor auditor noted seven employees at 30 June 2023 and five employees at 30 June 2022 who had annual leave balances in excess of eight weeks (40 days) at year end.

The Local Government Industry Award 2010 deems an employee's leave accrual to be excessive if the employee has accrued more than eight weeks.

2024 Finding

During our testing of employee leave provisions, we identified four employees with annual leave balances exceeding eight weeks as at 30 June 2024.

Rating: Moderate

Implication

Excessive annual leave balances may have adverse effects on the Shire including:

- key staff not being rotated, a preventive control against fraud;
- health and safety concerns with staff members not taking their annual leave entitlements;
- an increase to the Council's costs given salary rises and increments over time.

Recommendation

The Shire should ensure that employees take leave in a timely manner and excessive leave balances are cleared in accordance with the Shire's policy.

Management comment

This has now been addressed. Outstanding leave reporting has now also been developed and is reviewed by the CEO quarterly.

Responsible person: Executive Manager Finance & Corporate Services
Completion date: Underway & ongoing

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

10. Asset Management Plans

Finding

The Shire last completed a review of its Asset Management Plans in 2018.

2024 Finding

We were unable to obtain evidence of an updated Asset Management Plan for the year ended 30 June 2024. As a result, we could not assess whether the prior year findings were appropriately addressed. The last available review was completed in 2018, and no current documentation was provided to demonstrate that the plan has been revised or implemented since then.

We consider this a current year finding, as the prior year issue remains unresolved and there is no evidence of an effective asset management planning process in place

Rating: Moderate

Implication

A current Asset Management plan provides essential guidance for staff to manage the Shire's assets in accordance with management's expectations. Lack of formal and comprehensive plan that is readily available to staff increases the risk of mismanagement and recording of assets.

Recommendation

We recommend that the Shire's asset management plans are reviewed at least once in every five years in order to provide management with a current approach for managing the Shire's assets, which includes acquisition, assignment of useful life, recording, identification, tracking (e.g. stocktake), disposal and response to theft, damage or loss. The plan should also cover the management of portable and attractive assets.

Management comment

Work has commenced on reviewing the Asset Management Plans, with Buildings being reviewed and assessed in the 2024/25 Financial Year.

Responsible person: Executive Manager Asset and Infrastructure Services

Completion date: Ongoing

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

11. 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.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

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

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

12. 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

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2024

FINIDNGS IDENTIFIED DURING THE AUDIT

13. 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

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

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
<u>Financial Audit</u>					
1. Comparative financial information and verification of opening balances	Yes	✓			
2. Duplicate Payments of Transaction subsequent to year end	No	✓			
3. Monthly Fixed Asset Register Reconciliation	No		✓		✓
4. Inconsistent Fixed Asset Information between excel FAR and Datascape	No	✓			
5. Deficiencies in Bank Reconciliation processes	No	✓			✓
6. Absence of Grants Register	No	✓			
7. Purchase order dated after invoice date	No		✓		
8. Workforce Plan has not been updated	No		✓		
9. Asset Management Plan	No		✓		✓
10. Rates Reconciliation not reviewed	No		✓		✓
<u>Information system</u>					
11. IT Governance	No	✓			✓
12. Security weakness in active directory/ workstation	No	✓			✓

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE FINAL AUDIT****Key to ratings**

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

1. Comparative information and verification of opening balances

Findings

The financial report for the year ended 30 June 2025 includes comparative information for the year ended 30 June 2024 that is subject to a modified audit opinion. As a result of this modification, we were unable to obtain sufficient appropriate audit evidence to determine whether any adjustments were necessary to the opening balances as 1 July 2024 or the comparative information presented in the FY25 financial report.

This matter represents a continuation of the prior-year findings raised in FY21, FY22, and FY23, where comparative information could not be fully substantiated, and differences remained unexplained. The underlying issue persists due to the absence of robust controls and supporting documentation to ensure that comparative information is carried forward accurately and reconciled to audited balance

Rating: Significant

Implication

Inability to substantiate comparative information increases the risk of errors going undetected and compromises the reliability and comparability of financial statements across periods. This may impair decision-making by users of the financial report and highlights ongoing weaknesses in the Shire's financial reporting processes and controls over the preparation of annual financial statements. The continued qualification on comparative figures further reduces confidence in the accuracy of historical financial information.

Recommendation

We recommend that management implement strong controls over the preparation and review of comparative information included in the annual financial statements. This should include clear documentation supporting any adjustments made to prior-year figures, reconciliation of comparative amounts to the audited financial statements, and the retention of adequate records to support historical balances. Strengthening these controls will assist in resolving the ongoing qualification and ensure that comparative information can be verified in future years.

Management comment

The Finding above refers to "Qualified Audit" management believes this should say "Disclaimer Audit".

Management agrees with the recommendations above and measures are being put in-place to ensure that key reconciliations are undertaken to ensure that all balances can be verified at year end.

Responsible person: Executive Manager Finance and Corporate Services

Completion date: 30 June 2026

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

2. Duplicate Payment of a transaction-Significant Irregularity**Finding**

During the audit of subsequent payments (payments after year end), we identified that an expenditure amount of \$242,521.73 relating to financial year 2025 was paid twice in financial year 2026. The first payment was processed on 03/07/2025, and a second identical payment was processed again on 25/07/2025.

On further review, we noted that the second payment was not recorded in the Shire's financial system. Management confirmed that this was a duplicate payment to suppliers and that the overpayment has not been fully recovered to date.

The combination of a high-value duplicate payment, dual approval, absence of system records for the second payment, and lack of detection or reporting represents a serious deficiency in the Shire's internal controls over expenditure, financial reporting, and fraud prevention.

Rating: Significant

Implication

The lack of adequate system processes and internal controls over the payment process approval, exposes the Shire to significant risk of financial loss, fraud and material misstatement of the financial report.

In addition, the absence of recording payments in the Shire's financial system, lack of timely detection and reporting to Council, further heighten the risk of fraud and loss to the Shire, and highlights the deficiencies in the current payments processes.

Recommendation

Given the seriousness of the control deficiencies and the associated risk on the financial report, we recommend the Shire to undertake a full review of the system and control deficiencies over the payment processes to ensure that:

- all payments are recorded in the accounting system, without exception, with system controls preventing payment processing without an approved invoice or batch.
- all payments to be presented to Council, regardless of nature, to strengthen transparency and oversight.

Management comment

The ability to load a second bank file to the bank account is a matter that has been raised with Datacom as once the file has been loaded to the bank, it should be locked so it cannot be loaded a second time.

It must be noted that these duplicate payments were not identified during the audit as they were identified when they first occurred and was reported to Councilors at the time.

In addition, it must be noted that in previous years, payments have been made by Direct Debit that have previously not been reported to Council. This practice has now stopped and all payments (including all Direct Debits) are being reported to Council.

Responsible person: Executive Manager Finance and Corporate Services

Completion date: 28 February 2026

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ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

3. Monthly Fixed Asset Register Reconciliation

Finding

During the audit we noted that management has not performed the monthly reconciliation between the fixed assets register and the general ledger during for the year FY25.

Rating: Moderate (FY 2024: Moderate)

Implication

Reconciliations are a key control for ensuring financial data is completely and accurately reflected in the general ledger from which financial statements are derived. The absence of a regular reconciliation process can result in errors or omissions remaining undetected, leading to misstatements in the financial statements.

Recommendation

We recommend that management ensure monthly reconciliations between the fixed assets register and the general ledger are prepared and independently reviewed by a senior officer, and evidence of the review retained.

Management comment

This has been an ongoing issue since 2021 and has been reported in management letters previously. With the Asset Register now balanced at the 30 June 2025, the Shire will now be implementing procedures to ensure that the Asset Register is reconciled as part of the end of month process.

Responsible person: Finance Coordinator

Completion date: 31 March 2026

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

4. Inconsistent Fixed Asset Information Between Excel FAR and Datascape**Finding**

It was noted that the Shire maintains its Fixed Asset Register (FAR) for financial reporting purposes in an Excel spreadsheet, which appears to reasonably reflect annual movements and total depreciation balances. However, the underlying asset management system, Datascape, has not been updated at an individual asset level. Key information such as useful lives, depreciation, accumulated depreciation, and asset movements remain outdated or incomplete within the system. To compensate for the system's inaccuracies, management posted journals at the total balance level using reasonable depreciation rates to arrive at a correct aggregated amount. Despite these adjustments, the fundamental issue persists: the system-level asset records do not support or reconcile to the Excel FAR, resulting in inconsistent fixed asset information.

Rating: Significant

Implication

Reliance on a manually prepared Excel FAR combined with an outdated system register increases the risk of misstatement, incomplete records, and errors going undetected. The lack of accurate asset-level data in Datascape weakens internal control, impairs audit trails, limits operational asset management, and prevents the Shire from using its system as a reliable source of truth. Although the Shire has posted year-end journals to correct the total depreciation balance, this does not resolve the underlying issue that individual asset details in Datascape are inaccurate, exposing the Shire to continued financial reporting and governance risks.

Recommendation

The Shire should update all individual asset records in Datascape so that depreciation, useful lives, accumulated depreciation, and asset movements align with the Excel FAR. Regular reconciliations should be performed to ensure Datascape and the General Ledger remain consistent, reducing reliance on manual spreadsheets and year-end total-balance journals.

Management comment

This again has been an issue since 2021 and it is the first time since 2021 that a balanced Asset Register exists. Datacom are working with the Shire to update the system based Asset Register to align with the Excel Based Asset Register and General Ledger Balances. This is an ongoing project that is expected to be completed by the end of February 2026.

Responsible person: Executive Manager Finance and Corporate Services

Completion date: 28 February 2026

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

5. Deficiencies in Bank Reconciliation Processes

Finding

During the audit, we identified significant deficiencies in the Shire's bank reconciliation processes during FY25. Specifically, the following issues were noted:

- No monthly bank reconciliations were performed for July 2024 to May 2025.
- The only reconciliation provided (June 2025) lacked evidence of preparer, reviewer, or date of review.
- The June 2025 reconciliation contained errors, which were identified by audit and communicated to management.
- There was no documented oversight or approval process in place throughout the year to ensure the accuracy and completeness of bank reconciliations.
- The Shire's bank reconciliation as at 30 June 2025 included an unreconciled balance of \$22,991.

Bank reconciliations are a fundamental internal control in accounting processes to ensure accuracy, completeness and integrity of cash records which are critical to reliable financial reporting

This finding was first raised in 2021.

Rating: Significant (FY-2024: Significant)

Implication

The absence of routine bank reconciliations and the lack of documented review significantly increase the risk that errors and fraudulent transactions may go undetected. An unsigned and unreconciled June bank reconciliation expose the Shire to a heightened risk of material misstatement of cash balances and undermine confidence in the accuracy and completeness of financial information. The identification of errors within the June reconciliation demonstrates that errors may have gone unnoticed during the year due to the absence of regular reconciliations and control review processes.

Recommendation

We recommend that the Shire implement a formal monthly bank reconciliation process covering all bank accounts, ensuring each reconciliation is prepared, reviewed, and dated by individuals independent of each other. Reconciliations should be completed promptly after month-end, with documented review and approval to ensure accountability and timely detection of discrepancies. Management should also ensure that any errors identified are corrected immediately and that staff are adequately trained in proper reconciliation procedures to prevent recurrence. The current unexplained reconciling item of \$22,991 to be resolved as a priority.

Management comment

A substantial reconciliation has been undertaken in the 2024/25 financial year to verify the opening bank balances at the 30 June 2024. This included identifying and verifying transactions dating back to 2021. The reconciliation at the 30 June 2025 has provided a baseline to commence monthly bank reconciliations commencing from July 2025.

Responsible person: Finance Coordinator

Completion date: 31 January 2026

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ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

6. Absence of Grants Register

Finding

During the audit, we noted that the Shire does not maintain a grant register to record all grants received, associated conditions, funding milestones, acquittal requirements, and remaining unspent balances. Grant information is currently dispersed across various documents and emails, with no single source tracking the status of conditional and unconditional grants or documenting compliance with funding agreements. The absence of a structured register increases the risk that grant conditions, performance obligations, and acquittal deadlines are not monitored effectively. Notwithstanding this control weakness, the audit team performed additional substantive and alternative audit procedures, including testing grant agreements, reconciling grant receipts to the general ledger and bank statements, and reviewing acquittal documentation. Based on these procedures, sufficient appropriate audit evidence was obtained to gain comfort over the grant balances recognised at year end.

Rating: Significant

Implication

Without a grant register, the Shire is exposed to the risk of incorrect revenue recognition under AASB 15/1058, incomplete recording of contract liabilities, missed acquittal deadlines, and potential non-compliance with funding agreements.

Recommendation

We recommend that the Shire establish and maintain a comprehensive grant register that captures all relevant information, including grant details, conditions, performance obligations, acquittal deadlines, funds received, and unspent balances. The register should be updated regularly and reviewed by management to ensure accurate financial reporting and compliance with funding agreements.

Management comment:

It is agreed that as a matter of best practice that a grants register be maintained, however we must point out that there is no legislative requirement to do so and all grants have been correctly recorded in the General Ledger and all audit evidence was obtained as the Management Letter identified.

Responsible person: Grants Officer

Completion date: Ongoing

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

7. Purchase Order dated after Invoice Date

Finding

During our procurement testing we identified 1 instance where the authorised purchase orders were dated after the dates of the corresponding supplier invoices.

Rating: Moderate

Implication

Raising purchase orders after goods or services have already been invoiced weakens procurement controls and reduces assurance that purchases have been properly approved before commitments are made. This increases the risk of unauthorised expenditure and non-compliance with purchasing policies.

Recommendation

We recommend that all purchase orders be prepared, authorised, and dated prior to the placement of orders or receipt of supplier invoices. Management should reinforce compliance with procurement procedures and implement periodic review to ensure purchase orders are not raised retrospectively.

Management comment:

A Significant review of the Shire's accounts payable process has been undertaken including credit card controls. Not raising purchase orders when acquiring goods and services is a continual issue and staff are continually reminded of their compliance requirements under the Shire's purchasing policy. It must be noted that only

Responsible person: Executive Manager Finance and Corporate Services

Completion date: Ongoing

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

8. Workforce Plan has not been updated**Finding**

During the audit, we noted that the Shire's Workforce Plan is outdated, with the latest version provided covering only the period 2014 to 2018. No updated plan has been prepared in recent years, and there is no current document outlining the Shire's staffing needs, resourcing requirements, or future workforce considerations.

Rating: Moderate

Implication

An outdated Workforce Plan limits the Shire's ability to effectively plan for future staffing needs, manage resourcing gaps, and prepare for retirements, turnover, or growth in service demands. This increases the risk of staffing shortages, higher operational pressures on existing employees, and potential disruptions to service delivery due to a lack of forward planning.

Recommendation

We recommend that the Shire update its Workforce Plan to reflect current staffing levels and future needs. The plan should be reviewed periodically to ensure the Shire remains well-prepared to manage changes in staffing, workload demands, and resource requirements.

Management comment:

Agreed. This is a historical issue as the Shire has not had a workforce plan since 2018 (7 years). The Executive is working towards correcting these historical issues and this includes preparing the necessary plans and documents to support the ongoing financial viability of the Shire.

Responsible person: All of the Executive Team

Completion date: 31 December 2027

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

9. Asset Management Plans

Finding

We were unable to obtain evidence of an updated Asset Management Plan for the year ended 30 June 2025. As a result, we could not assess whether the prior year finding has been appropriately addressed. The last available review was completed in 2018, and no current documentation was provided to demonstrate that the plan has been revised or implemented since then.

Rating: Moderate (FY-2024: Moderate)

Implication

A current Asset Management plan provides essential guidance for staff to manage the Shire's assets in accordance with management's expectations. Lack of formal and comprehensive plan that is readily available to staff increases the risk of mismanagement and recording of assets.

Recommendation

We recommend that the Shire's asset management plans are reviewed at least once in every five years in order to provide management with a current approach for managing the Shire's assets, which includes acquisition, assignment of useful life, recording, identification, tracking (e.g. stocktake), disposal and response to theft, damage or loss. The plan should also cover the management of portable and attractive assets.

Management comment

Agreed. This is a historical issue as the Shire has not had a Asset Management plans since 2018 (7 years). The Executive is working towards correcting these historical issues and this includes preparing the necessary plans and documents to support the ongoing financial viability of the Shire

Responsible person: All of the Executive Team

Completion date 30 June 2027

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

10. Rates Reconciliation Not Reviewed

Finding

During the audit, we noted that while monthly rates reconciliations were prepared for the 2025 financial year, the July 2024 reconciliation had not been reviewed or approved by management. No evidence of review, sign-off, or oversight was provided for this month. All other months were reviewed appropriately

Rating: Moderate (FY 2024: Significant)

Implication

The absence of a documented review increases the risk that errors, omissions, or inconsistencies in the rates data may go undetected for the period. Review and approval are key internal controls to ensure the accuracy of ratepayer information and completeness of rates revenue, and missing approvals weaken the overall control environment.

Recommendation

We recommend that all monthly rates reconciliations, including the July 2024 reconciliation, be reviewed and formally approved by management independent of the preparer. Management should ensure review controls are applied consistently each month to maintain effective oversight of rates processing.

Management comment:

This is an oversight as the review was not evidenced by a signature. This has been corrected as all monthly reconciliations are signed by the Senior Officer as being reviewed.

Responsible person: Finance Coordinator

Completion date: Completed

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

11. 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.

Rating: Significant (FY-2024: 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.

ATTACHMENT

SHIRE OF TOODYAY**PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025****FINDINGS IDENTIFIED DURING THE FINAL AUDIT**

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:

Agreed. This is a historical issue as the Shire has not had the necessary IT plans in place. The Executive is working towards correcting these historical issues and this includes preparing the necessary plans and documents to support the ongoing financial viability of the Shire.

During the 2024-25 year, the Shire has made significant progress towards completing these by undertaking an IT Audit, which identified all the shortcomings in our IT network and the lack of plans and policies that are in place and an implementation plan was developed and approved by the Audit and Risk Committee on the 5th June 2025.

Responsible person: Executive Manager Finance and Corporate Services

Completion date: 30 June 2027.

ATTACHMENT

SHIRE OF TOODYAY

PERIOD OF AUDIT: YEAR ENDING 30 JUNE 2025

FINDINGS IDENTIFIED DURING THE FINAL AUDIT

12. Security weakness in active directory/ workstation

Finding

We were unable to obtain sufficient evidence to determine whether the 2023's finding regarding the active directory configuration and patch management has been appropriately addressed.

The issues identified in 2023 and continued in 2024, 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 2025.

This finding was first raised in 2023.

Rating: Significant (2024: 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 is a historical issue and prior to 2024/25 had not been addressed by management. During the 2024-25 year, the Shire undertook an IT Audit, which identified all the shortcomings in our IT network on the 5th June 2025. In the first half of 2026, the Shire will be developing a new IT framework using the Essential 8 principles which will address the issues identified above.

Responsible person: Executive Manager Finance and Corporate Services

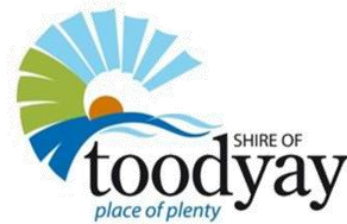
Completion date: 30 June 2026

Our Ref: 2024/24 Audit

04 September 2025

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



Administration Centre

15 Fiennes Street
PO Box 96
TOODYAY WA 6566

T (08) 9574 9300

E records@toodyay.wa.gov.au

W www.toodyay.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.

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- One instance where the ABN details on the supplier form and invoices did not agree with the Datascope 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,

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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

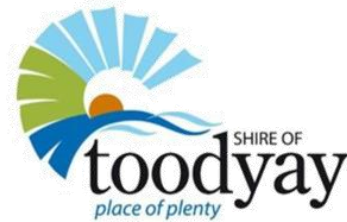
Aaron Bowman JP
Chief Executive Officer

Our Ref: FIN7/COC2

24 December 2025

Hon Hannah Beasley MLA
Minister for Local Government
7th Floor Dumas House
2 Havelock Street
West Perth WA 6005

Dear Minister Beasley,



Administration Centre

15 Fiennes Street
PO Box 96
TOODYAY WA 6566

T (08) 9574 9300

E records@toodyay.wa.gov.au

W www.toodyay.wa.gov.au

Significant Finding from 2024/25 Financial Management Report

The Shire of Toodyay has completed its 2024/25 audit with the Financial Management Report identifying 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. Comparative information and verification of opening balances

Findings

The financial report for the year ended 30 June 2025 includes comparative information for the year ended 30 June 2024 that is subject to a modified audit opinion. As a result of this modification, we were unable to obtain sufficient appropriate audit evidence to determine whether any adjustments were necessary to the opening balances as 1 July 2024 or the comparative information presented in the FY25 financial report.

This matter represents a continuation of the prior-year findings raised in FY21, FY22, and FY23, where comparative information could not be fully substantiated, and differences remained unexplained. The underlying issue persists due to the absence of robust controls and supporting documentation to ensure that comparative information is carried forward accurately and reconciled to audited balance

Rating: Significant

Implication

Inability to substantiate comparative information increases the risk of errors going undetected and compromises the reliability and comparability of financial statements across periods. This may impair decision-making by users of the financial report and highlights ongoing weaknesses in the Shire's financial reporting processes and controls over the preparation of annual financial statements. The continued

Page 1 of 9

qualification on comparative figures further reduces confidence in the accuracy of historical financial information.

Recommendation

We recommend that management implement strong controls over the preparation and review of comparative information included in the annual financial statements. This should include clear documentation supporting any adjustments made to prior-year figures, reconciliation of comparative amounts to the audited financial statements, and the retention of adequate records to support historical balances. Strengthening these controls will assist in resolving the ongoing qualification and ensure that comparative information can be verified in future years.

Management Comment

Management agrees with the recommendations above and measures are being put in-place to ensure that key reconciliations are undertaken to ensure that all balances can be verified at year end.

2. Duplicate Payment of a transaction-Significant Irregularity

Finding

During the audit of subsequent payments (payments after year end), we identified that an expenditure amount of \$242,521.73 relating to financial year 2025 was paid twice in financial year 2026. The first payment was processed on 03/07/2025, and a second identical payment was processed again on 25/07/2025.

On further review, we noted that the second payment was not recorded in the Shire's financial system. Management confirmed that this was a duplicate payment to suppliers and that the overpayment has not been fully recovered to date.

The combination of a high-value duplicate payment, dual approval, absence of system records for the second payment, and lack of detection or reporting represents a serious deficiency in the Shire's internal controls over expenditure, financial reporting, and fraud prevention.

Rating: Significant

Implication

The lack of adequate system processes and internal controls over the payment process approval, exposes the Shire to significant risk of financial loss, fraud and material misstatement of the financial report.

In addition, the absence of recording payments in the Shire's financial system, lack of timely detection and reporting to Council, further heighten the risk of fraud and loss to the Shire and highlights the deficiencies in the current payments processes.

Recommendation

Given the seriousness of the control deficiencies and the associated risk on the financial report, we recommend the Shire to undertake a full review of the system and control deficiencies over the payment processes to ensure that:

- all payments are recorded in the accounting system, without exception, with system controls preventing payment processing without an approved invoice or batch.
- all payments to be presented to Council, regardless of nature, to strengthen transparency and oversight.

Management Comment

The ability to load a second bank file to the bank account is a matter that has been raised with Datacom as once the file has been loaded to the bank, it should be locked so it cannot be loaded a second time.

It must be noted that these duplicate payments were not identified during the audit as they were identified when they first occurred and was reported to Councillors at the time.

In addition, it must be noted that in previous years, payments have been made by Direct Debit that have previously not been reported to Council. This practice has now stopped, and all payments (including all Direct Debits) are being reported to Council.

3. Inconsistent Fixed Asset Information Between Excel FAR and Datascape**Finding**

It was noted that the Shire maintains its Fixed Asset Register (FAR) for financial reporting purposes in an Excel spreadsheet, which appears to reasonably reflect annual movements and total depreciation balances. However, the underlying asset management system, Datascape, has not been updated at an individual asset level. Key information such as useful lives, depreciation, accumulated depreciation, and asset movements remain outdated or incomplete within the system. To compensate for the system's inaccuracies, management posted journals at the total balance level using reasonable depreciation rates to arrive at a correct aggregated amount. Despite these adjustments, the fundamental issue persists: the system-level asset records do not support or reconcile to the Excel FAR, resulting in inconsistent fixed asset information.

Rating: Significant**Implication**

Reliance on a manually prepared Excel FAR combined with an outdated system register increases the risk of misstatement, incomplete records, and errors going undetected. The lack of accurate asset-level data in Datascape weakens internal control, impairs audit trails, limits operational asset management, and prevents the Shire from using its system as a reliable source of truth. Although the Shire has

posted year-end journals to correct the total depreciation balance, this does not resolve the underlying issue that individual asset details in Datascape are inaccurate, exposing the Shire to continued financial reporting and governance risks.

Recommendation

The Shire should update all individual asset records in Datascape so that depreciation, useful lives, accumulated depreciation, and asset movements align with the Excel FAR. Regular reconciliations should be performed to ensure Datascape and the General Ledger remain consistent, reducing reliance on manual spreadsheets and year-end total-balance journals.

Management Comment

This again has been an issue since 2021, and it is the first time since 2021 that a balanced Asset Register exists. Datacom are working with the Shire to update the system-based Asset Register to align with the Excel Based Asset Register and General Ledger Balances. This is an ongoing project that is expected to be completed by the end of February 2026.

4. Deficiencies in Bank Reconciliation Processes

Finding

During the audit, we identified significant deficiencies in the Shire's bank reconciliation processes during FY25. Specifically, the following issues were noted:

- No monthly bank reconciliations were performed for July 2024 to May 2025.
- The only reconciliation provided (June 2025) lacked evidence of preparer, reviewer, or date of review.
- The June 2025 reconciliation contained errors, which were identified by audit and communicated to management.
- There was no documented oversight or approval process in place throughout the year to ensure the accuracy and completeness of bank reconciliations.
- The Shire's bank reconciliation as at 30 June 2025 included an unreconciled balance of \$22,991.

Bank reconciliations are a fundamental internal control in accounting processes to ensure accuracy, completeness and integrity of cash records which are critical to reliable financial reporting

This finding was first raised in 2021.

Rating: Significant (FY-2024: Significant)

Implication

The absence of routine bank reconciliations and the lack of documented review significantly increase the risk that errors and fraudulent transactions may go undetected. An unsigned and unreconciled June bank reconciliation expose the

Shire to a heightened risk of material misstatement of cash balances and undermine confidence in the accuracy and completeness of financial information. The identification of errors within the June reconciliation demonstrates that errors may have gone unnoticed during the year due to the absence of regular reconciliations and control review processes.

Recommendation

We recommend that the Shire implement a formal monthly bank reconciliation process covering all bank accounts, ensuring each reconciliation is prepared, reviewed, and dated by individuals independent of each other. Reconciliations should be completed promptly after month-end, with documented review and approval to ensure accountability and timely detection of discrepancies. Management should also ensure that any errors identified are corrected immediately and that staff are adequately trained in proper reconciliation procedures to prevent recurrence. The current unexplained reconciling item of \$22,991 to be resolved as a priority.

Management Comment

A substantial reconciliation has been undertaken in the 2024/25 financial year to verify the opening bank balances at the 30 June 2024. This included identifying and verifying transactions dating back to 2021. The reconciliation at the 30 June 2025 has provided a baseline to commence monthly bank reconciliations commencing from July 2025.

5. Absence of Grants Register

Finding

During the audit, we noted that the Shire does not maintain a grant register to record all grants received, associated conditions, funding milestones, acquittal requirements, and remaining unspent balances. Grant information is currently dispersed across various documents and emails, with no single source tracking the status of conditional and unconditional grants or documenting compliance with funding agreements. The absence of a structured register increases the risk that grant conditions, performance obligations, and acquittal deadlines are not monitored effectively. Notwithstanding this control weakness, the audit team performed additional substantive and alternative audit procedures, including testing grant agreements, reconciling grant receipts to the general ledger and bank statements, and reviewing acquittal documentation. Based on these procedures, sufficient appropriate audit evidence was obtained to gain comfort over the grant balances recognised at year end.

Rating: Significant

Implication

Without a grant register, the Shire is exposed to the risk of incorrect revenue recognition under AASB 15/1058, incomplete recording of contract liabilities, missed acquittal deadlines, and potential non-compliance with funding agreements.

Recommendation

We recommend that the Shire establish and maintain a comprehensive grant register that captures all relevant information, including grant details, conditions, performance obligations, acquittal deadlines, funds received, and unspent balances. The register should be updated regularly and reviewed by management to ensure accurate financial reporting and compliance with funding agreements.

Management comment:

It is agreed that as a matter of best practice that a grants register be maintained, however we must point out that there is no legislative requirement to do so, and all grants have been correctly recorded in the General Ledger and all audit evidence was obtained as the Management Letter identified.

6. 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.

Rating: Significant (FY-2024: 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:

Agreed. This is a historical issue as the Shire has not had the necessary IT plans in place. The Executive is working towards correcting these historical issues and this includes preparing the necessary plans and documents to support the ongoing financial viability of the Shire.

During the 2024-25 year, the Shire has made significant progress towards completing these by undertaking an IT Audit, which identified all the shortcomings in our IT network and the lack of plans and policies that are in place and an implementation plan was developed and approved by the Audit and Risk Committee on the 5th of June 2025.

7. Security weakness in active directory/ workstation

Finding

We were unable to obtain sufficient evidence to determine whether the 2023's finding regarding the active directory configuration and patch management has been appropriately addressed.

The issues identified in 2023 and continued in 2024, 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 2025.

This finding was first raised in 2023.

Rating: Significant (2024: 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 is a historical issue and prior to 2024/25 had not been addressed by management. During the 2024-25 year, the Shire undertook an IT Audit, which identified all the shortcomings in our IT network on the 5th of June 2025. In the first half of 2026, the Shire will be developing a new IT framework using the Essential 8 principles which will address the issues identified above.

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.

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.

Of the significant issues raised, one item would have had a potential impact on the audit opinion and this was comparative financial information and verification of opening balances from 2024. I point out that the 2024 audit was a disclaimer audit, the 2025 audit is a qualified audit.

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 in the Management Report.

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

If you would like to discuss this matter further, please do not hesitate to contact me at ceo@toodyay.wa.gov.au


Yours sincerely

Aaron Bowman
Chief Executive Officer

Lets Talk Toodyay-Facebook Page post 24 January 2026

The screenshot shows a Facebook post from an 'All-star contributor' dated January 24 at 12:28 PM. The post text is 'Item on Toodyay Matters of Moment which should concern ratepayers!' and has 13 reactions and 16 comments. Below the post are buttons for 'Like', 'Comment', and 'Send'. The comment section is titled 'All comments' and contains several replies. One comment asks 'What item?', another asks '?', and a 'Top contributor' replies 'For sure'. Another 'Top contributor' asks 'How does that happen?'. A longer comment from a 'Top contributor' states: 'Please if you are requesting to join Matters of the Moment you need to answer the questions AND agree the group rules or your request will be declined with feedback suggesting you re-request doing both of thos things'. An 'All-star contributor' replies 'Just post it here'. A 'Rising contributor' replies 'Need to answer questions lol'. A final 'Top contributor' replies: 'Yep - just as you needed to for this group - and for most Facebook groups. Admins in the majority of groups try to keep them as safe spaces that are not swamped by cpam and scams'. The interface includes profile pictures, status icons, and interaction options like 'Like', 'Reply', and 'Like' counts.

Toodyay Matters of the Moment Facebook Post 23 January 2026.

 [Follow](#)
 All-star contributor · 23 January at 19:21 · 🌐

Interesting that the Audit reported a number of 'Significant Findings' for the Shire including double payment to a supplier of nearly a quarter of a million dollars!

The rapid (mostly behind closed doors) recent Special Council Meeting authorised the response to be sent to the Minister regarding the 'Significant Findings' and this is now on the Shire website.
<https://www.toodyay.wa.gov.au/.../2024-2025-significant...>

2. Duplicate Payment of a transaction-Significant Irregularity

Finding

During the audit of subsequent payments (payments after year end), we identified that an expenditure amount of \$242,521.73 relating to financial year 2025 was paid twice in financial year 2026. The first payment was processed on 03/07/2025, and a second identical payment was processed again on 25/07/2025.

On further review, we noted that the second payment was not recorded in the Shire's financial system. Management confirmed that this was a duplicate payment to suppliers and that the overpayment has not been fully recovered to date.

The combination of a high-value duplicate payment, dual approval, absence of system records for the second payment, and lack of detection or reporting represents a serious deficiency in the Shire's internal controls over expenditure, financial reporting, and fraud prevention.

Rating: Significant

Implication

The lack of adequate system processes and internal controls over the payment process approval, exposes the Shire to significant risk of financial loss, fraud and material misstatement of the financial report.

In addition, the absence of recording payments in the Shire's financial system, lack of timely detection and reporting to Council, further heighten the risk of fraud and loss to the Shire and highlights the deficiencies in the current payments processes.

👍👎👏 19 64 comments

The image shows a screenshot of a social media post's comment section. At the top, there is a blacked-out header and a close button (X). Below it, the text "All comments" is visible. The comments are as follows:

- Comment 1:** A user with a redacted name and a "Top contributor" badge says, "Oooo...er, missus 🤔. But I thought that everything was running like clockwork?". It has 2 likes and a laughing face emoji.
- Reply 1:** A user with a redacted name replies to the first comment.
- Comment 2:** A user with a redacted name says, "Absolute Disgrace 🙄🤔🤔".
- Reply 2:** A user with a redacted name replies to the second comment with 8 replies.
- Comment 3:** A user with a redacted name says, "Very incompetent.".
- Comment 4:** A user with a redacted name says, "Wow !!!! CEO needs sacking asap ! Buck stop with him".
- Reply 3:** A user with a redacted name replies to the fourth comment with 2 replies.
- Comment 5:** A user with a redacted name asks, "So my question is who was the supplier. I'd like to know where my money is being spent.....sent?".
- Reply 4:** A user with a redacted name replies to the fifth comment.
- Comment 6:** A user with a redacted name asks, "Is this what happens when good competent people are bullied out. Or leave through disillusionment or lack of peer support.".

3d Like Reply 5

Top contributor

Deficiencies in Risk Assessment Processes

Finding

During the audit, an audit trail of the deficiencies in the Shire's risk assessment processes during FY2025 identified the following issues were noted:

- No monthly risk assessments were performed by July 2024 or May 2025.
- The risk assessment process (2024) does not include a purpose.
- The risk assessment process, which was identified by audit, was not updated to incorporate:
- The new 2025 assessment process, which was identified by audit.
- The audit identified a number of issues related to the risk assessment process, which were not included in the audit findings.
- The Shire's risk assessment as at 30 June 2024 consider an unmitigated risk of \$1.2M.

Most recommendations were a moderate to high risk and requiring attention to ensure ongoing compliance and safety. It was noted that the audit trail was not updated for the audit in 2025.

Rating: Significant (FY 2024 Significant)

Implication

The absence of regular risk assessments and the lack of identification issues significantly increases the risk that assets and liabilities are not properly identified, managed and controlled. This increases the risk that the Shire's risk assessment process is not updated to reflect the current risk environment.

Page 4 of 4

3d Like Reply 2

Hate to say it but I can see Hannah Beasley paying a visit with her new commissioner. It's not the first time for this shire as it's happened in the past.

3d Like Reply 2

replied · 1 reply

Top contributor

Security weaknesses in active directory workstation

Finding

We were unable to obtain sufficient evidence to determine whether the 2025's finding regarding the active directory configuration and patch management has been appropriately addressed.

The issues identified in 2023 and continued in 2024, such as computers not being included in the Domain Group and the increased number of patch update days (e.g., TSC-CRS patch update date recorded as 1 January 2025), suggest a failure in the system's ability to properly track and update patch installation dates, including a gap in controls and oversight over patch management processes.

As a result, we consider this an unresolved finding from the prior year that persists in 2025.

This finding was first raised in 2022.

Rating: Significant (2024 Significant)

Implication

The inclusion of computers from the Domain Group can lead to unauthorised access, compromise of sensitive data, and increased exposure to external threats. Incomplete patch updates may 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 organisation.

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 controls to prevent unauthorised entry.

Write a comment...

3d Like Reply 2

Top contributor

She's watching, I can assure you!

3d Like Reply 1

4. Deficiencies in Bank Reconciliation Processes

Finding

During the audit, we identified significant deficiencies in the Shire's bank reconciliation processes during FY25. Specifically, the following issues were noted:

- No monthly bank reconciliations were performed for July 2024 to May 2025.
- The only reconciliation provided (June 2025) lacked evidence of preparer, reviewer, or date of review.
- The June 2025 reconciliation contained errors, which were identified by audit and communicated to management.
- There was no documented oversight or approval process in place throughout the year to ensure the accuracy and completeness of bank reconciliations.
- The Shire's bank reconciliation as at 30 June 2025 included an unreconciled balance of \$22,991.

Bank reconciliations are a fundamental internal control in accounting processes to ensure accuracy, completeness and integrity of cash records which are critical to reliable financial reporting

This finding was first raised in 2021.

Rating: Significant (FY-2024: Significant)

Implication

The absence of routine bank reconciliations and the lack of documented review significantly increase the risk that errors and fraudulent transactions may go undetected. An unsigned and unreconciled June bank reconciliation expose the

Page 4 of 9

Shire to a heightened risk of material misstatement of cash balances and undermine confidence in the accuracy and completeness of financial information. The identification of errors within the June reconciliation demonstrates that errors may have gone unnoticed during the year due to the absence of regular reconciliations and control review processes.

7. Security weakness in active directory/ workstation**Finding**

We were unable to obtain sufficient evidence to determine whether the 2023's finding regarding the active directory configuration and patch management has been appropriately addressed.

The issues identified in 2023 and continued in 2024, 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 2025.

This finding was first raised in 2023.

Rating: Significant (2024: Significant)

Implication


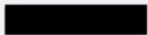
The exclusion of computers from the Domain Group can lead to unauthorised access, compromise of sensitive data, and increased exposure to external threats.

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.

  The funny thing is, Active Directory is often the security vulnerability for an organisation which leads to wide spread infection. PC's not on the domain don't usually have access to corporate resources. To be honest, if that is all an IT audit found, the system is in a reasonable state.




3d Like Reply

  **Top contributor**
Thanks James. IT is not one of my strengths. However, local government has legal obligations and this has been identified by the auditors as one of their many matters of significant concern, hence their highlighting it in previous and this latest audit.

3d Like Reply 

  20+ years in the game here, it would be rectified quicker than it takes to write the report. The software patching wouldn't be handled by active directory, that would be handled by the IT providers managed software that would be installed on the device.

3d Like Reply

  **Top contributor**
 Perhaps you should go to the next council meeting and ask why this has not been done, especially as this is not the first time the auditors have raised the matter.

3d Like Reply

Like Reply

Top contributor

Well, this little lot can't be blamed on the previous Council or administration!

And how can the Shire not yet reclaim the full amount? There's obviously a deeper story behind this that's not coming out. So much for "transparency and communication".

3d Like Reply 5

Surely the supplier(s) should have called up immediately and said I think you have made a mistake you have paid us twice and then sent the money immediately back to the SofT should have been done in a day or two, then the supplier would have been seen as an honest Aussie and received praise for this massive fuckup.

3d Like Reply

it's all so incompetent

1d Like Reply

Author All-star contributor

That is what I would have expected! It is surely too large an amount to have gone un-noticed by the recipient?

3d Like Reply

Reply to

Top contributor

All references are made to "the supplier". How about coming clean and saying who the supplier was?

There's obviously an issue there with incomplete payback. Is "the supplier" challenging it? Are they local? Have they spent the overpayment? What is the Shire doing to chase repayment?

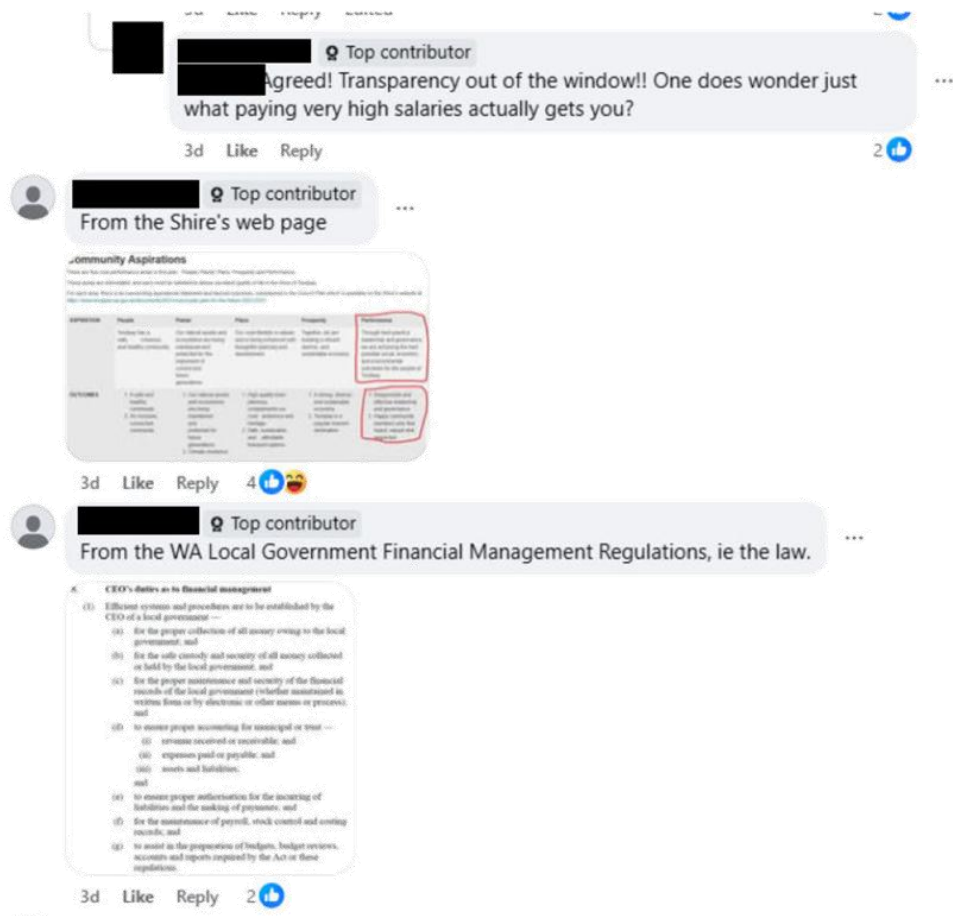
The screenshot shows a vertical thread of four comments on a social media platform. Each comment is in a light grey bubble with a user profile picture on the left and interaction options on the right. The first comment is from a 'Top contributor' and asks about CEO payment details. The second is from an 'Author' and mentions a 'closed doors' meeting. The third is from a 'Rising contributor' and discusses a closed meeting and auditor findings. The fourth is from another 'Top contributor' and questions a supplier's error and the Shire's response.

Comment 1: [Redacted] **Top contributor**
The CEO is legally obliged to provide the details of all payments in the monthly payments lists and this has not been happening. What will they do at his next performance review - satisfactory and another hefty pay rise?
3d Like Reply Edited 3

Comment 2: [Redacted] **Author** **All-star contributor**
Perhaps that was the reason for the 'closed doors' decision. The entire meeting lasted only 15 minutes.
3d Like Reply 1

Comment 3: [Redacted] **Rising contributor**
A closed meeting under the guise of a legal matter. Is the shire subject to a legal matter from the auditor's findings. What is the administration and council hiding. The community was promised from CRS Prater, Dival and McKeown transparency and accountability. It seems rhetoric. The art of persuasive speech by these councillors.
3d Like Reply 3

Comment 4: [Redacted] **Top contributor**
[Redacted] it seems to point to a local supplier then. Can't be many with contracts that big so eventually it will come out.
Did the "supplier" realise the error straight away? If they did realise it did they think that the Shire wouldn't notice it? Is the "supplier's" admin systems so bad that they didn't notice it?
As they say, it's not the mistake that causes you grief - it's the subsequent cover up! Perhaps the Shire President should be instructing the CEO to come clean.
3d Like Reply Edited 2



Community Aspirations

There are five core performance areas in this plan: People, Planet, Place, Prosperity and Performance.


These areas are interrelated, and each must be satisfied to deliver excellent quality of life in the Shire of Toodyay.

For each area, there is an overarching aspirational statement and desired outcomes, summarised in the Council Plan which is available on the Shire's website at: <https://www.toodyay.wa.gov.au/documents/432/council-plan-plan-for-the-future-2023-2033>

ASPIRATION	People	Planet	Place	Prosperity	Performance
	Toodyay has a safe, cohesive, and healthy community.	Our natural assets and ecosystems are being maintained and protected for the enjoyment of current and future generations.	Our rural lifestyle is valued and is being enhanced with thoughtful planning and development.	Together, we are building a vibrant, diverse, and sustainable economy.	Through best practice leadership and governance, we are achieving the best possible social, economic, and environmental outcomes for the people of Toodyay.
OUTCOMES	1. A safe and healthy community. 2. An inclusive, connected community.	1. Our natural assets and ecosystems are being maintained and protected for future generations. 2. Climate resilience.	1. High quality town planning complements our rural ambience and heritage. 2. Safe, sustainable, and affordable transport options.	1. A strong, diverse, and sustainable economy. 2. Toodyay is a popular tourism destination.	1. Responsible and effective leadership and governance. 2. Happy community members who feel heard, valued and respected.

5. CEO's duties as to financial management


- (1) Efficient systems and procedures are to be established by the CEO of a local government —
 - (a) for the proper collection of all money owing to the local government; and
 - (b) for the safe custody and security of all money collected or held by the local government; and
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and
 - (d) to ensure proper accounting for municipal or trust —
 - (i) revenue received or receivable; and
 - (ii) expenses paid or payable; and
 - (iii) assets and liabilities;and
 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and
 - (f) for the maintenance of payroll, stock control and costing records; and
 - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

 **Top contributor** ...

Payments from municipal fund or trust fund by CRA, A.R.P. & others as to etc.

- (1) If the local government has delegated to the CRA the execution of the power to make payments from the municipal fund for the year that a sum of accounts paid by the CRA to be prepared each month showing the work to be done and the sum of the work performed ...
 - (a) the person's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the recipient.
- (2) A list of accounts for approval to be paid to be prepared each month showing ...
 - (a) the name of the account which requires approval in that month ...
 - (i) the person's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction; and
 - (iv) the date of the payment of the amount to which the list is to be prepared.
- (3) A list prepared under subregulation (1) or (2) to be ...
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and


3d Like Reply 3

 **Top contributor** ...

Local Government (Financial Management) Regulations 1996
General financial management — s. 6.10 **Part 2**
r. 13A


(b) **recorded in the minutes of that meeting.**
[Regulation 13 inserted: Gazette 20 Jun 1997 p. 2838-9;
amended: Gazette 31 Mar 2005 p. 1048.]


3d Like Reply 2

 ...

Too much secrecy and who is the 'supplier'? Have they paid back the money? ...

3d Like Reply

 Peter Ruthven replied · 2 replies

 ...

Thankyou for all the discussions on this issue. It can be difficult to stay in touch with what's going on surrounding my \$3500.00/yr rates that I pay.
Many thanks all!

13. **Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**
- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
 - (a) the payee's name; and
 - (b) the amount of the payment; and
 - (c) the date of the payment; and
 - (d) sufficient information to identify the transaction.
 - (2) A list of accounts for approval to be paid is to be prepared each month showing —
 - (a) for each account which requires council authorisation in that month —
 - (i) the payee's name; and
 - (ii) the amount of the payment; and
 - (iii) sufficient information to identify the transaction;and
 - (b) the date of the meeting of the council to which the list is to be presented.
 - (3) A list prepared under subregulation (1) or (2) is to be —
 - (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and

Local Government (Financial Management) Regulations 1996

General financial management — s. 6.10

Part 2

r. 13A

(b) recorded in the minutes of that meeting.

*[Regulation 13 inserted: Gazette 20 Jun 1997 p. 2838-9;
amended: Gazette 31 Mar 2005 p. 1048.]*

The screenshot shows a social media thread with several comments. The names of the users are redacted with black boxes. The comments are as follows:

- Comment 1: "Too much secrecy and who is the 'supplier'? Have they paid back the money?" (3d Like Reply)
- Comment 2: "Who knows? The ratepayers certainly don't." (3d Like Reply)
- Comment 3: "sadly, true" (3d Like Reply)
- Comment 4: "Thankyou for all the discussions on this issue. It can be difficult to stay in touch with what's going on surrounding my \$3500.00/yr rates that I pay. Many thanks all!" (3d Like Reply Edited 2 likes)
- Comment 5: "Brown paper bag deals going on , sick of paying rates and high taxes while governments from PM and down dont give a flying fuk about there misuse of tax payers money to benefit themselves." (3d Like Reply)
- Comment 6: "Top contributor [redacted] if you know of any activity of this type, please let the Inspectorate or the CCC know and they will be able to investigate it." (3d Like Reply)

3d Like Reply

... ahh travel rorts for starters , but they are above the law and not accountable for their actions ...

3d Like Reply

Top contributor ... Talking about on social media won't get the desired result, the information needs to go to the authorities who can take action. ...

3d Like Reply

... yeah sure that will work ...

3d Like Reply

Top contributor ... it's worth a try. City of Perth is getting attention from the Inspectorate so why not Toodyay. If there is evidence of wrongdoing, doing nothing won't stop it. ...

3d Like Reply

... What a disgrace! ...

3d Like Reply

... This is indicative of corruption of the computer program the Shire is using. There is no way known the Shire is still hand drawing cheques, so either the system generated the cheque twice or generated the electronic payment twice or once each way, in either case it should have recorded the payment. The only way it should have generated the payment twice is if the invoice was entered twice. However it states that the second payment wasn't recorded in the Shire's financial system, which should be physically impossible and would have made it impossible to do the July 2025 bank reconciliation and all subsequent bank reconciliations. I find it hard to believe that somebody didn't pick this problem up in August. It seems to show a major flaw in the accounting program and if it was not picked up in August an extreme lack of diligence in following basic accounting principles. ...


3d Like Reply 3

Top contributor ... They are supposed to have built-in safeguards to prevent this from happening. How many payments of that size do they make so regularly that it wouldn't have raised a red flag for whoever entered the second payment or whoever authorised it? It's an important part of risk management. ...

3d Like Reply Edited 2

Top contributor ... Where were the Council appointed Audit Committee? ...

3d Like Reply


 **Top contributor**
Audit, RISK and IMPROVEMENT Committee agendas and minutes have been kept secret in 2025 so the community doesn't know what they've been doing.

The CEO says that the committee has no delegated authority as the reason for the secrecy. This is puzzling, given that he was a member of the City of Swan's audit committee for two years as a councillor and all of their agendas and minutes are published on their website.


From 1 January the Act has changed and now ALL committee meetings are open to the public and are subject to the same laws and regulations as OCMs.

3d Like Reply

3 

 **Author** **All-star contributor**
Looking forward to lots of people turning up to spectate at the next ARIC meeting if they can find out the time!

2d Like Reply

 maybe there is way more to the story!

Maybe containment of information is a prudent strategy for the moment until there is fact checking in case a magistrate needs to be involved.

If someone has been naughty or a there has been system failure then all the ducks need to be lined up before the trigger is pulled. (Aka the explanations supplied)


Or it maybe a calamity of events that create an appearance (illusion) of human/system inadequacy or naughtiness but isn't. In which case an unnecessary witch hunt would not be a kind thing.

there could be many rational explanations that have lead to this situation because it seems a thing too daft to have occurred and it is not unreasonable for rate payers to want open, honest and clear explanations but are not getting it.

Curiosity killed the cat but information bought it back!

I hope clear information and explanation is available soon. 🙏

1d Like Reply

 **Top contributor**
If laws are being obeyed and policies and procedures are being followed, mistakes like this would not happen. The electronic payments systems should be set up to prevent it.

What I also find troubling is that whoever received the windfall duplicate payment didn't immediately return it.

1d Like Reply

3 

... yes it's baffling ...
18h Like Reply

Reply to ...

Reply to ...

What I don't understand is how many \$250,000 invoices do they get a year? Our CEO has to sign off on especially large invoices. How come he didn't notice/realise he'd signed off on the same invoice, previously. I think it's called 'Due Diligence'?
3d Like Reply 4

What I don't understand is how many \$250,000 invoices do they get a year? Our CEO has to sign off on especially large invoices. How come he didn't notice/realise he'd signed off on the same invoice, previously. I think it's called 'Due Diligence'?
3d Like Reply 4

Top contributor
Even if he has sub-delegated the responsibility, legally the buck stops with him. And council, of course because they have overall responsibility for managing the CEO.
3d Like Reply 2

Author All-star contributor
Perhaps it was not one invoice but several from the supplier paid with a single payment, although that large a payment should surely be scrutinised carefully - especially occurring twice within a couple of weeks!
1d Like Reply

... true, who knows with all the secrecy ...
1d Like Reply



Department of
Local Government, Sport
and Cultural Industries

Our ref M21000510
Enquiries Local Government Support
Phone (08) 6552 73000
Email audits@dlgsc.wa.gov.au

MR

Ms Suzie Haslehurst
Chief Executive Officer
Shire of Toodyay
PO Box 96
TOODYAY WA 6566

SHIRE OF TOODYAY	
Record Number:	ICR 75903
50 MAR 2021	
Office / Dept:	CEO
File Number:	MAN 3 / FIN 7

Dear Ms Haslehurst

RE: RESPONSE TO SIGNIFICANT MATTER IN AUDIT CONCLUDING MEMORANDUM

Thank you for your correspondence to the Minister dated 4 March 2021 outlining the Shire's response to a significant matter identified in the Shire's 19/20 Audit Concluding Memorandum. The Minister has asked me to respond on his behalf.

Sections 7.12A(4) and (5) of the *Local Government Act 1995* set out the requirements for a local government's response where significant matters are identified by an auditor in an audit report.

An audit management letter or memorandum does not meet the definition of an audit report for the purpose of reporting significant matters to the Minister. They should still be considered by the Audit Committee to determine if any action should be taken and for the audit committee to oversee the implementation of any action the local government has taken or intends to take. For more information about this process, please see the Department's circular from 20 February 2020 – Significant matters reported by the auditor in an audit report.

The Shire's 19/20 audit management report identified under Report on Other Legal and Regulatory Requirements, significant adverse trends relating to the Shire's Operating Surplus Ratio and Asset Sustainability Ratio. Compliance with sections 7.12A(4) and (5) will be achieved by preparing and submitting a report to the Minister on the Shire's response to these matters and publishing the report on the Shire's website.

Yours sincerely

Narrell Lethorn
Director Local Government Support

23 March 2021

Gordon Stephenson House, 140 William Street
PO Box 8349 Perth Business Centre, WA 6849
Telephone (08) 6552 7300
Email info@dlgsc.wa.gov.au
Web www.dlgsc.wa.gov.au



Department of
Local Government, Sport
and Cultural Industries

Our ref M2100510-03
Enquiries Local Government Support
Phone (08) 6552 7300
Email audits@dlgsc.wa.gov.au

Ms Suzie Haslehurst
Chief Executive Officer
Shire of Toodyay
PO Box 96
TOODYAY WA 6566

XRef - ICR 75903, OFMS4949

SHIRE OF TOODYAY
Record Number: ICR76585
29 APR 2021
Officer / Dept: EXECSEC
File Number: MAN/3, FIN7

Dear Ms Haslehurst

RE: RESPONSE TO SIGNIFICANT MATTERS IN 19/20 AUDIT REPORT

Thank you for your correspondence dated 31 March 2021 outlining the Shire's response to the significant matters identified in the Shire's 19/20 audit report. The Minister has asked me to respond on his behalf.

Sections 7.12A(4) and (5) of the *Local Government Act 1995* set out the requirements for a local government's response where significant matters are identified by an auditor in an audit report.

The Shire's response to the matters identified is noted. Compliance with section 7.12A(5) has been achieved by publishing the report on the Shire's website.

Thank you for advising the Minister of your response.

Yours sincerely

Narrell Lethorn
Director Local Government Support

22 April 2021

Gordon Stephenson House, 140 William Street
PO Box 8349 Perth Business Centre, WA 6849
Telephone (08) 6552 7300
Email info@dlgsc.wa.gov.au
Web www.dlgsc.wa.gov.au



Report 8: 2025-26 | 28 January 2026

FINANCIAL AUDIT RESULTS

Status of Local Government Audits 2025



Office of the Auditor General
for Western Australia

Audit team:

Grant Robinson
Tamara McCarthy
Financial Audit teams

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for those with visual impairment.

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

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WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Status of Local Government Audits 2025

Report 8: 2025-26
28 January 2026

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

STATUS OF LOCAL GOVERNMENT AUDITS 2025

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

Financial audits are an integral part of my Office's overall program of audit and assurance for Parliament. They seek to provide Parliament and the people of WA with timely assurance of the financial performance and financial position of entities at annually mandated intervals (i.e. legislated reporting timeframes). The timeliness of financial audits, and related entity readiness for audit are important for the relevance of this information.

This report reflects a new initiative to provide timely and relevant information to Parliament and other relevant stakeholders on the status of local government entities that did not meet the statutory reporting deadline of 31 December 2025.

A handwritten signature in black ink, appearing to read 'C Spencer'.

Caroline Spencer
Auditor General
28 January 2026

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Auditor General's overview

2026 marks the first year I am providing an audit status report on delayed local government audit opinions. This report lists the local governments that did not meet the 31 December 2025 statutory reporting deadline, and the reasons identified by my auditors for delays at these nine entities. The purpose of this report is to provide timely communication to stakeholders regarding material risks and significant deficiencies identified at entities which have not met their statutory reporting deadline. I hope the transparency this report creates will drive continuous improvement within those entities and across the public sector to deliver quality timely financial reporting.



This proactive approach to reporting delays raises awareness of relevant issues for Parliament, the community, the new Local Government Inspector – and indeed councillors themselves who may not always have visibility of these matters – to allow earlier understanding, attention and action where necessary. I anticipate it will also encourage entities to prioritise good financial governance and provide auditors with access to everything they need for audit finalisation within agreed timeframes to avoid this 'OAG naughty list', as it is already commonly referred to by the sector.

Had we issued this kind of report last year, stakeholders would, for example, have been aware of our concerns with the Shire of Coolgardie's ability to continue to operate. Instead, this information of high public interest had to remain confidential within my team's audit files until audit procedures were able to be finalised in June 2025 and results formally reported with our audit opinion. Furthermore, I expect readers of this new report will be struck for the first time by the anomalous pattern of audit delays at the Shire of Yalgoo (Appendix 1, pages 10-11). While my Office already reports delays annually in our audit results reports¹, this new report goes further, enabling scrutiny and specific commentary of ongoing trends. Delayed audits represent poor accountability and transparency and can be a red flag for more widespread serious governance concerns. Where financial information is not publicly available in a timely manner, ratepayers and Parliament are not able to appropriately assess the position of these local governments and make informed decisions about their councils. These delays also represent additional work for my Office and the entities themselves, which otherwise could have been avoided, and ultimately incur additional costs for ratepayers.

Entities with delays fall into two main categories. Firstly, those with delayed audits for multiple years, which includes the City of Nedlands, the Shire of Halls Creek and the Shire of Yalgoo. All have not met the statutory deadline for several years. Repeat offenders are often affected by ongoing systemic issues. This generally reflects capability and governance culture and can indicate a need to attract and retain staff with suitable qualifications and experience, or the need for more support and intervention, such as from the Department of Local Government, Industry Regulation and Safety or the new Local Government Inspector.

The second category consists of entities affected by a generally less concerning one-off event. This can include the loss of key finance staff and executive officers at critical stages of the reporting process or last-minute technical accounting issues. For example, the Town of East Fremantle was delayed while awaiting the audit of a standalone facility which they operate, and the Shire of Mount Magnet lost key finance staff during the audit process, causing delays in the finalisation and reconciliation of their accounts.

Overall, the 2025 audit season progressed better than previous years, with 138 of 147 local government entities' audits finalised by the statutory deadline of 31 December 2025, while nine entities missed the deadline. This is a continuing trend of improvement, with 12 entities missing the deadline in 2024 and 16 in 2023. I will separately report to Parliament on the

¹ Office of the Auditor General, [Local Government 2023-24 - Financial Audit Results](#), OAG website, 24 April 2025.

results of the finalised 138 entities in our local government financial audit results report, which is expected to be tabled at the end of March 2026.

I wish to acknowledge the hard work of the 138 entities that provided sufficient and timely information to my auditors to enable completion of their audits within the legislative timeframe. I would also like to acknowledge those named within this report for their continued cooperation with my Office to finalise their audits as soon as practicable in 2026. I hope to see the number of local government audits completed by the statutory deadline continue to improve for 2026. Lastly, I want to recognise the hard work of my staff and the contract audit firms that work with us, without whom we would not be able to deliver an audit program of this scale within the statutory timeframe.

Status of 2025 Local Government Audits

We had completed the audits of 138 of 147 local government entities to enable the entities to accept their annual report by the legislated timeframe of 31 December 2025. This is slightly better than 2024 where we had finalised 135 of the local government audits by 31 December 2024. A summary of the reasons for delays in the remaining nine audits is presented below with specific reasons per local government entity set out in Appendix 1.

The *Local Government Act 1995* requires an entity to prepare an annual report which includes the auditor's report on the financial statements (section 5.53) and accept the report no later than 31 December after that financial year (section 5.54). The entity is then required to advertise the availability of the report (section 5.55) and hold an Annual General Meeting of Electors (AGM) within 56 days of accepting the annual report (section 5.27). Our audits are generally scheduled to enable all entities to meet the 31 December legislative deadline. In the absence of an annual report that has been accepted by the respective Council, this report provides information to Councillors, ratepayers, Parliament and other stakeholders about the delays. If we had to issue an opinion on 31 December 2025, it is likely that all the audits listed in Appendix 1 would have been issued modified opinions, from qualifications on specific balances or transactions to disclaimers of opinions.

Audits still in progress at 31 December 2025

The nine audits that were not finalised prior to 31 December 2025 encountered numerous challenges.

Generally, the delayed audits share some of the following themes:

- **Data integrity:** information to support the trial balance and financial report disclosures could not be provided to auditors. These issues can result from a lack of preparation for the audit, finance system issues and record keeping failures. We encourage entities to review our better practice guides² to better understand audit information requirements.
- **Key staff availability:** positions were vacated during the audit or have been vacant for some time, these included finance staff, chief executives and corporate service executives, all of whom are important to the timely and efficient conduct of an audit. When key staff resign prior to or during the audit process, often no one is left at the entity who can assist with audit queries or provide the necessary information.
- **Difficulty closing out prior year audits:** some entities have historically been delayed or have multiple years' audits not yet finalised. Each financial report includes prior year figures and, for balance sheet accounts, these figures are the starting balances for the proceeding financial year. Due to this, one year cannot be commenced until the previous year is completed, therefore one delayed audit can have flow-on impacts for multiple years.
- **Delays in provision of the financial report:** Several of the delayed entities did not provide their financial report to the auditors by the statutory deadline of 30 September 2025. Some entities provided a financial report within the deadline which was incomplete or was not of sufficient quality to facilitate an audit. Incomplete financial reports cannot be adequately audited, as auditors cannot test what is not yet available. Poor quality financial reports cause significant audit re-work. In these cases, balances are tested, found to be incorrect, have to be corrected by the entity and then require retesting to ensure they are now accurate. This rework and the time to repeatedly

² Office of the Auditor General, [Audit Readiness – Better Practice Guide](#), OAG website, 30 June 2023; Office of the Auditor General, [Western Australian Public Sector Financial Statements – Better Practice Guide](#), OAG website, 14 June 2021.

follow-up on incomplete financial reports adds hours and cost to audits, which have to be passed on to entities via additional audit fees. Delays in the provision of a complete and accurate financial report inevitably delay the commencement of audit work, which can then lead to delayed audit opinions.







Due to the issues which caused these audits to be delayed, we expect the audits that are still in progress will have various audit findings and may have modifications to their 2025 audit report, such as a qualified audit opinion or the inclusion of an emphasis of matter or other matter paragraph.




Results of audits completed by 31 December 2025

The annual local government financial audit results report for 2025 is expected to be tabled in Parliament by the end of March 2026. This report will summarise the key matters impacting the 138 local government audits completed in 2025.












Appendix 1: Outstanding 2025 audit opinions at 31 December 2025

Key for appendix 1:




Type of prior year audit opinion (see Appendix 2 for explanations of opinion types)	
	Clear (unmodified)
	Clear opinion with emphasis of matter or matter of significance paragraph
	Material uncertainty related to going concern
	Qualified or a disclaimer of opinion
	Qualified opinion with an emphasis of matter or matter of significance paragraph
	Opinion not yet issued

Timeliness of 2024 opinion ³	
	Met statutory deadline for reporting
	Met statutory deadline for reporting however report was completed after OAG hardline initiative requirement (6 December for 2024)
	Did not meet statutory deadline for reporting

³ Statutory deadline for local government financial reporting is 31 December of the financial year that is being audited. For the financial year ended 30 June 2025 this was 31 December 2025.







Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
Bunbury-Harvey Regional Council	No	The Council was unable to provide all required audit information in a timely manner, causing significant audit delays. This is primarily due to the limited staff available to address audit queries. The audit is expected to be completed by 31 March 2026 assuming all outstanding information is provided to OAG auditors in early February 2026.	2024: 05/12/2024	 
City of Nedlands	No	<p>The City provided their 2025 financial report in November 2025, well after the statutory deadline of 30 September 2025. There are multiple reasons for the delay in the audit of the City, including:</p> <ul style="list-style-type: none"> late finalisation of the 2024 audit a system outage issue that impacted revenue transactions during the final quarter of the 2024-25 financial year which required some transactions to be reprocessed resourcing challenges ongoing since 30 June 2025 with finance staff changes salary underpayments identified which are still being investigated and will likely require disclosure in the financial report historical record keeping issues which continue to impact the progress of the 2025 audit. <p>The audit is expected to be completed by 31 March 2026 assuming outstanding information is provided and audit issues resolved by early February 2026.</p> <p>The last time the City met the statutory deadline was the 2021 financial year, with the opinion dated 30/11/2021.</p>	2024: 05/09/2025	  
			2023: 01/03/2024	 
			2022: 21/04/2023	 
			2021: 30/11/2021	 

⁴ Statutory deadline for provision of the draft financial statements to the auditor is 30 September 2025, with the ability to seek an extension from the Department of Local Government, Industry Regulation and Safety. For the purpose of this report we have not considered if entities sought or met any extension for this deadline.

Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
Shire of Cocos (Keeling) Islands	Yes	<p>During the 2024 and 2025 financial years, various agreements and contracts transferred the management of the Islands' information technology and related infrastructure from a third party to the Shire. Due to the complex history of these arrangements, the legal position of various aspects of this, including the transfer of assets to the Shire, was not clear. The Shire was waiting for this clarity to be resolved before accounting for any assets it may or may not have acquired because of these arrangements. Accordingly, these assets were not formally valued at the time.</p> <p>At 15 December 2025, the Shire was obtaining external valuations of these assets for recording in the Shire's 2024-25 financial statements. The audit is expected to be completed by 31 March 2026, assuming outstanding information is provided and audit issues are resolved in early February 2026.</p>	2024: 23/12/2024	
Shire of Coorow	Yes	<p>The Shire was unable to provide all required information for audit purposes in a timely manner due to the unplanned departure of key staff. These resourcing constraints caused significant audit delays. The audit is expected to be completed by 31 March 2026 assuming outstanding information is provided, and audit issues are resolved in early February 2026.</p>	2024: 5/12/2024	
Shire of Dalwallinu	Yes	<p>During the audit review, two historical joint arrangements with the then State Housing Commission (HomesWest), now the Housing Authority, were identified as having been incorrectly recorded in prior financial periods. As these errors are material, a prior period restatement is required for land and buildings, along with the necessary disclosures.</p> <p>Given the significance of these adjustments, the Shire requires additional time to revise the financial statements to reflect these changes. The audit is expected to be completed by 31 March 2026, subject to the timely provision of all requisite audit information.</p>	2024: 21/11/2024	

Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
Shire of Halls Creek	No	<p>Following a disclaimer of opinion in 2023, and a subsequent and ongoing investigation into allegations of misconduct at the Shire, entity management engaged an external accountant to act as Executive Manager Finance in the finance function. Their focus was on the preparation of the 2024 annual financial report. We required a significant amount of audit effort to validate the opening balances for the 2024 financial year and consider the impacts of the 2023 disclaimer and the non-revaluation of infrastructure assets.</p> <p>The 30 June 2025 audit is expected to be completed by 30 April 2026 if all requisite audit information is provided in a timely manner.</p> <p>The last time the Shire met the statutory deadline was the 2020 financial year, with the opinion dated 16/12/2020.</p>	2024: 19/12/2025	
			2023: 23/04/2024	
			2022: 18/04/2023	
			2021: 18/03/2022	
			2020: 16/12/2020	
Shire of Mount Magnet	No	<p>During the audit process, there was a changeover in key finance staff due to unforeseen circumstances. Shire staff have confirmed the financial report contains variances to underlying accounting records. The variances require further investigation and reconciliation by the Shire. The audit is expected to be completed by 31 March 2026 provided all requisite audit information is provided in a timely manner.</p>	2024: 25/11/2024	
Shire of Yalgoo ⁵	No	<p>The 2023 and 2024 audits have been delayed due to:</p> <ul style="list-style-type: none"> • Previous audit delays, the 2022 audit was only completed in May 2024 and the 2023 and 2024 audits are not yet finalised at 31 December 2025. • Issues with data availability/integrity have impeded financial statement completion, audit readiness and audit completion. 	2024: Not yet issued	
			2023: Not yet issued	
			2022: 14/05/2024	
			2021: 18/04/2023	
			2020: 03/03/2022	

⁵ The Shire of Yalgoo has three financial reports outstanding, being 30 June 2025, 30 June 2024 and 30 June 2023.

Entity	First complete draft of 2025 financial report received by 30 September 2025 ⁴	Reason for delay of 2025 financial report and audit	2024 and earlier opinion date and type	
		<ul style="list-style-type: none"> Misaligned Shire and auditor staff availability to progress audits. <p>The 2023 and 2024 audits have commenced and are in the final stages of completion.</p> <p>The 2025 audit is delayed due to previous audit delays and will commence once the 2024 audit is completed. Shire and audit teams are available to complete the outstanding audits by 31 March 2026.</p> <p>The last time the Shire met the statutory deadline was the 2018 financial year, with the opinion dated 18/12/2018.</p>	2019: 31/01/2020	 
			2018: 18/12/2018	 
Town of East Fremantle	No	<p>The Town operates the East Fremantle Community Park (EFCP), which is a standalone operation requiring its own audit for the values to be included in the Town's financial statements. An auditor was not appointed to EFCP until after 30 June 2025.</p> <p>The completion date for the EFCP audit is not yet known. Once the audit of EFCP is completed, the audit of the Town can be finalised.</p>	2024: 6/12/2024	 

Source: OAG

Appendix 2: Audit opinion types

In the auditor's report we include the audit opinion on the annual financial report and any other matters that, in our judgement, need to be highlighted. The following are explanations of types of opinions the Auditor General can issue:

1. **Clear opinion:** indicates satisfactory financial controls. The financial report is based on proper accounts, complies with relevant legislation and accounting standards, and fairly represents performance and financial position.
2. **Clear opinion with an emphasis of matter/other matter/matter of significance paragraph:** draws attention to a matter disclosed in the financial report to aid the readers understanding but does not result in a qualified opinion.
3. **Qualified opinion:** when the audit identifies materially misleading information, inadequate controls or conflicts with the financial reporting frameworks.
4. **Disclaimer of opinion:** the most serious audit outcome, issued when the auditor is unable to form an opinion due to insufficient evidence to form an opinion after all reasonable efforts.
5. **Adverse opinion:** indicates that the impact of errors within the financial statements is so pervasive, it is not possible to conclude that the financial statements are free from material misstatement.

Auditor General's 2025-26 reports

Number	Title	Date tabled
8	Status of Local Government Audits 2025	28 January 2026
7	State Government 2025 – Information Systems Audit Results	3 December 2025
6	State Government 2025 – Financial Audit Results	3 December 2025
5	Valuation of Property Held by the Public Education Endowment Trust	3 December 2025
4	WA's Progress to Implement the National Principles for Child Safe Organisations (arising from the Royal Commission into Institutional Responses to Child Sexual Abuse)	27 November 2025
3	Maintaining Regional Local Roads	12 November 2025
2	Gold Corporation – Trade Applications	29 October 2025
1	Management of Housing Maintenance Information	6 August 2025

**Office of the Auditor General
for Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

T: 08 6557 7500
E: info@audit.wa.gov.au

www.audit.wa.gov.au



@OAG_WA



Office of the Auditor General
for Western Australia

New regulations to support local government oversight

News story

<https://www.wa.gov.au/government/announcements/new-regulations-support-local-government-oversight>

Local Government Inspector Regulations to provide detail of new oversight powers.

Last updated: 23 December 2025

The [Local Government \(Local Government Inspector\) Regulations 2025](#) (the Inspector Regulations) and the [Local Government Regulations Amendment \(Local Government Amendment Act 2024\) Regulations 2025](#) (the Inspector Consequential Regulations) provide the operational detail for new oversight powers under the *Local Government Act 1995* (the Act).

Parts 8A and 8B introduced by the *Local Government Amendment Act 2024* have been proclaimed to enable these regulations to start from 1 January 2026.

The regulations will set out how new laws will be applied, such as:

- the appointment of monitors
- setting out the types of penalties and infringements that apply
- prescribing certain offences as specified breaches such as failing to disclose a relevant interest when being involved in a council decision, or conduct breaches such as misusing council resources
- the publication of information about complaints
- updating existing regulations to recognise the role and powers of the Local Government Inspector (the Inspector) and inspectorate officers.

Inspector Regulations

The Inspector regulations commence on 1 January 2026, with the inaugural Inspector, Mr Tony Brown, assuming his functions from that date.

Complaints

Regulations 3 to 10 deal with new requirements for handling breach complaints and general complaints under new Part 8A of the Act and include new definitions for 'conduct breaches' and 'specified breaches', which replace the existing terminology for 'minor breaches' and 'serious breaches'.

These regulations introduce an escalation process for a behavioural breach to be treated as a conduct breach after two prior behavioural breaches have been found.

A process for mediation of breach complaints is addressed through the introduction of a panel of mediators, established by the Principal Adjudicator.

Regulation 9 requires information relating to censures and orders by the State Administrative Tribunal (SAT) to be published on the Inspector's website for a period of 12 years. This time period aligns with the period of three election cycles and provides

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greater transparency for electors in considering prospective candidates in future elections.

Regulation 10 clarifies the way complaints about a local government CEO may be dealt with by the Inspector.

Monitors

Regulations 11 to 14 make provision in relation to the remuneration, selection, appointment, and early termination of a monitor.

Regulation 15 prescribes the powers of a monitor which includes the ability to adjourn a council or a committee meeting attended by the monitor until the following day.

The monitor's reason for adjourning the meeting must be limited to the following reasons:

- the meeting is disorderly
- the meeting is not being conducted in accordance with the Act
- the meeting is considering a motion that, if carried, would result in contravention of a written law or an action that is not authorised.

Powers

Regulations 16 and 17 deal with the powers of an authorised officer of the Inspector for the purposes of an entry warrant.

Regulation 16 prescribes the application process and information required under section 8B.50(2)(a) of the Act.

The form of the entry warrant is included in Schedule 1.

Infringement notices

Regulations 19 to 23 deal with infringeable offences under the Act and prescribe the requirements for the Inspector to be able to issue fine infringements.

A table of prescribed offences for which the Inspector may issue a fine infringement is included in Schedule 2, as outlined below:

Offence
4.87(1) – Unauthorised electoral material
5.21(5) – Failure to vote

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Offence				
5.75(1) or (2) – Failure to lodge a primary return				
5.76(1) or (2) – Failure to lodge an annual return				
5.87A(1) – Failure of council member to declare a gift within 10 days				
5.87B(1) – Failure of CEO to declare gift within 10 days				
9.10(6) – Failure to return identify card within 14 days of cessation of employment				
Local	Government	(Administration)	Regulations	1996
Regulation 36B(1) or (2) – New offences relating to training				
Local	Government	(Elections)	Regulations	1997
Regulation 22AA(4) – Offence relating to failing to destroy or delete electoral rolls				
Local	Government	(Elections)	Regulations	1997
Regulation 22AA(7) – Offence relating to failing to destroy or delete electoral rolls				
Local	Government	(Elections)	Regulations	1997
Regulation 30B(2) – Failure of candidate to disclose gifts				

The period within which a fine may be issued is 6 months. However, an authorised officer will have 28 days to issue a fine once the officer forms the view that there is sufficient evidence to support the allegation of the offence.

Transitional provisions

Regulations 25 to 27 insert transitional provisions to prescribe how certain matters relating to complaints are dealt with as part of the handover of responsibility from LGIRS to the Inspector.

Regulation 25 requires a local government to publish information relating to a censure ordered by the Standards Panel under section 5.118 of the Act until 15 October 2027.

Regulation 25 also requires the local government complaints officer to maintain the register of minor breaches until 15 October 2027.

Regulation 26 deals with the SAT enforcement powers and the failure of a person to comply with an order of the Standards Panel or the SAT.

Regulation 26 clarifies that a suspension order or disqualification under sections 5.119 or 5.117 continues to apply after 1 January 2026.

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Last updated: 23 December 2025

Regulation 27 provides that the disclosure of information relating to a complaint under section 5.123 continues to apply after 1 January 2026.

Inspector Consequential Regulations

These regulations amend the following existing regulations:

- Local Government (Administration) Regulations 1996 (the Administration Regulations)
- Local Government (Audit) Regulations 1996 (the Audit Regulations)
- Local Government (Financial Management) Regulations 1996 (the Financial Management Regulations)
- Local Government (Functions and General) Regulations 1996 (the Functions and General Regulations)
- Local Government (Model Code of Conduct) Regulations 2021 (the Code of Conduct Regulations)
- Local Government (Regional Subsidiaries) Regulations 2017 (the Regional Subsidiary Regulations)

The Inspector Consequential Regulations deal with the following key matters:

- updated references to the Inspector, where applicable, to reflect the Inspector's role and functions
- new provisions to prescribe information that must be treated on a confidential basis at council and committee meetings
- a new register to deal with misconduct and adverse findings
- prescribing offences and penalties for failure to complete mandatory council member training, including a requirement to repay advance payments of fees and allowances
- prescribing how a local government CEO may deal with unreasonable complaints from members of the public
- updating the Model Code of Conduct to reflect the new complaints handling system
- placing certain restrictions on payment of a council member's legal expenses for appeals relating to financial penalties imposed or misconduct

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Last updated: 23 December 2025

- updating the compliance audit return process to reflect it becoming a responsibility of the Inspector.

Closed meetings

For the purposes of section 5.23(4)(g), these Administration Regulations prescribe additional information that may be treated on a confidential basis at meetings:

- the price or potential price for the sale or purchase of property by the local government, including any information relating to the price or potential price
- a behavioural breach complaint and any information relating to the complaint
- information relating to a property that is used or potentially to be used for:
 - a shelter for homeless persons
 - a shelter for persons who have experienced family or domestic violence
 - a residence for employees or officers of a local government, the State or the Commonwealth.

Mandatory training expenses

New regulation 34AF of the Administration Regulations requires the repayment of fees and allowances made in advance where a sanction for failing to complete mandatory training has been imposed on that council member.

New regulation 36A of the Administration Regulations requires a council member to make a declaration that they have completed their mandatory training within 1 month following the 12-month period a council member has to complete the training.

Regulation 36B of the Administration Regulations prescribes penalty offences for failing to make the declaration or for making a false declaration.

Unreasonable complaints

Part 10A of the Administration Regulations is inserted for how a local government CEO can deal with unreasonable complaints.

Regulation 37A of the Administration Regulations requires the CEO to provide notice to the person making the unreasonable complaint, which includes:

- details of the local government's previous responses regarding the subject matter of the complaint
- the reasons why the CEO is satisfied that the complaint is vexatious, misconceived, frivolous or without substance

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- the reasons why the CEO is satisfied that responding to the complaint would divert an unreasonable portion of the local government's resources
- details of how the complainant can make a general complaint to the Inspector in relation to the CEO's decision.

Legal expenses

New regulation 19D of the Financial Management Regulations inserts prohibitions on the payment of certain kinds of council member legal expenses under section 6.14A of the Act.

A local government must not directly or indirectly pay wholly or partly for any of the following liabilities of a council member an amount that is ordered to be paid by an adjudicator under section 8A.19(2) or the regulation 7 of the Inspector Regulations:

- a modified penalty
- a fine imposed as a penalty for committing an offence under the Act
- an amount ordered to be paid by the SAT under Part 4, Division 5 of the *State Administrative Tribunal Act 2004*
- any exemplary or punitive damages awarded in civil proceedings before a court.

Visit the Local Government Inspector and monitors page for more information on the Inspector Regulations and the Inspector Consequential Regulations.

Local government compliance timeline

From 1 January 2026:

- New complaints framework begins.
- Complaints can be lodged with the Inspector.
- Update registers to reflect new compliance requirements.
- Employee code of conduct must address secondary employment outside local government.
- Ensure meetings are only closed for prescribed reasons or apply to LGIRS for approval.

By 1 April 2026:

New regulations to support local government oversight

News story

<https://www.wa.gov.au/government/announcements/new-regulations-support-local-government-oversight>

Local Government Inspector Regulations to provide detail of new oversight powers.

Last updated: 23 December 2025

- All local governments must adopt an updated Model Code of Conduct for council members, candidates and committee members to align with the new complaints handling system.

By 1 July 2026:

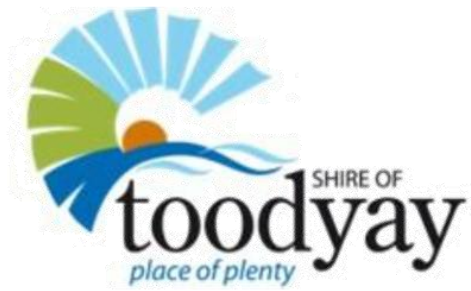
- All local governments must ensure insurance policies exclude coverage for prohibited expenses.

By 31 December 2026:

- Council members elected between 1 July 2025 and 31 December 2025 must complete mandatory training and submit a declaration of completion within one month of this date.

15 October 2027:

- Transitional period ends for publishing censure orders and minor breach findings under the previous complaints system.



Code of Conduct

for Council Members, Committee Members and Candidates



Approved by Council Resolution on 30 October 2025
Resolution Number: OCM196/10/25

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Adopted by Council on: 30/10/2025

Code of Conduct for Council Members, Committee Members and Candidates

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Introduction

This is the Code of Conduct adopted in accordance with section 5.104 of the *Local Government Act 1995*. The purpose of the model code is to guide the decisions, actions and behaviours of members, both in council and on council committees, and of candidates running for election as a council member.

The Code of Conduct should be read in conjunction with the *Model Code of Conduct Regulations 2021* and the *Shire of Toodyay Standing Orders Local Law 2008*.

Division 1 — Preliminary provisions

1. Citation

This is the Shire of Toodyay Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform;

local government means the Shire of Toodyay.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(3) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

(e) avoid damage to the reputation of the local government.

(4) A council member or committee member should —

(a) act in accordance with the trust placed in council members and committee members; and

(b) participate in decision-making in an honest, fair, impartial and timely manner; and

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Code of Conduct for Council Members, Committee Members and Candidates

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- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

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9. Relationship with others

As a representative of the Shire of Toodyay, a council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the council; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The Council must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has

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occurred.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

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REVISED Code of Conduct for Council Members, Committee Members and Candidates

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14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.

Division 4 — Rules of conduct

Notes for this Division:

- (1) Under section 5.105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. This extends to the contravention of a rule of conduct that occurred when the council member was a candidate.
- (2) A minor breach is dealt with by a standards panel under section 5.110 of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —

electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907*, or the *Commonwealth Electoral Act 1918*;

resources of a local government includes —

 - (a) local government property; and
 - (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
 - (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
 - (b) to cause detriment to the local government or any other person.

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- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or the Criminal Code section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
local government employee means a person —
- (a) employed by a local government under section 5.36(1) of the Act; or
- (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
- (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
- (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
- (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under The Criminal Code Chapter XXXV.

21. Disclosure of information

- (1) In this clause —
closed meeting means a council or committee meeting, or a part of a council or committee meeting, that is closed to members of the public under section 5.23(2) of the Act;

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confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
 - (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
 - (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —

interest —

 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.

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- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
- (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
- (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

Reference Information

[Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates Policy](#)

[Shire of Toodyay Standing Orders Local Law 2008](#)

Legislation

s.5.104 [Local Government Act 1995](#)

[Schedule 1 – Model Code of Conduct - Local Government \(Model Code of Conduct\) Regulations 2021](#)

Associated documents

[Complaint about Alleged Breach form \(contained in the Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and candidates\)](#)

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Last Council Review <i>(including Date and Resolution No.)</i>	30 October 2025 (CRN: OCM196/10/25)
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Date Published	31/10/2025
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Signed as understood and returned as part of Induction pack

_____ (Sign)

Name: _____

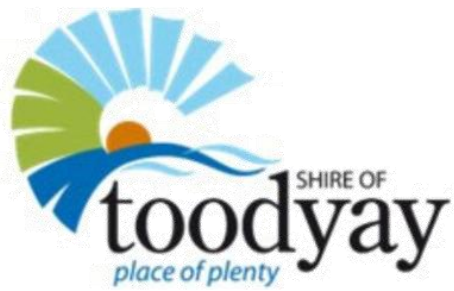
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Code of Conduct

for Council Members, Committee Members and Candidates



Approved by Council Resolution on ~~30 October 2025~~ 5/02/2026

Resolution Number: ~~OCM196/10/25~~ t.b.a.

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Revised Code of Conduct for Council Members, Committee Members and Candidates

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Introduction

This is the Code of Conduct adopted in accordance with section 5.104 of the *Local Government Act 1995*. The purpose of the model code is to guide the decisions, actions and behaviours of members, both in council and on council committees, and of candidates running for election as a council member.

The Code of Conduct should be read in conjunction with the *Model Code of Conduct Regulations 2021* and the *Shire of Toodyay Standing Orders Local Law 2008*.

Division 1 — Preliminary provisions

1. Citation

This is the Shire of Toodyay Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform;

local government means the Shire of Toodyay.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(3) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

(e) avoid damage to the reputation of the local government.

(4) A council member or committee member should —

(a) act in accordance with the trust placed in council members and committee members; and

(b) participate in decision-making in an honest, fair, impartial and timely manner; and

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- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

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9. Relationship with others

As a representative of the Shire of Toodyay, a council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the council; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The Council must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless —
 - (a) the complaint is referred to the Inspector in accordance with subclause (5); and

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(b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause: See section 5.105(1) of the Act.

(5) If the Local Government (Model Code of Conduct) Regulations 2021 regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.

(3)(6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the Local Government (Local Government Inspector) Regulations 2025 regulation 6.

12. Dealing with complaint

(1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

(1) Note for this subclause: See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
 - (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
 - (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
 - (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under

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subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor —
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —

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- (a) a member of the council of any local government;
- (b) a member of the governing body of any regional subsidiary;
- (c) an employee of any local government or regional subsidiary;
- (d) an employee of WALGA or the Local Government Professionals Australia (WA);
- (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments.
- (4) A resolution made under subclause (3) must include the following —
 - (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.
- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

(b)

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

(2) Note for this clause: See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

Division 4 — Rules of conduct

Notes for this Division:

- (1) Under section 8A.3(1) 5-105(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act ~~This~~ extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.

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- (2) A ~~minor conduct~~ breach is dealt with under Part 8A Division 5 of the Act by a standards panel under section 5.110 of the Act.

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —
- electoral purpose** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907*, or the *Commonwealth Electoral Act 1918*;
- resources of a local government** includes —
- (a) local government property; and
- (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
- (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or the Criminal Code section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
- local government employee** means a person —
- (a) employed by a local government under section 5.36(1) of the Act; or
- (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do

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REVISED Code of Conduct for Council Members, Committee Members and Candidates

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- anything in their capacity as a local government employee; or
- (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
 - (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
 - (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
 - (5) Subclause (4)(a) does not apply to conduct that is unlawful under The Criminal Code Chapter XXXV.

21. Disclosure of information

- (1) In this clause —

closed meeting ---

(a) -means ~~a council or committee meeting, or~~ a part of a council or committee meeting, that is closed to members of the public under section 5.23(2), (3) or (4) -of the Act; and

(b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
 - (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
 - (a) at a closed meeting; or

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- (b) to the extent specified by the council and subject to such other conditions as the council determines; or
- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
 - interest** —
 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

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23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

Reference Information

[Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates Policy](#)

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Legislation

~~s.5.104~~ [Local Government Act 1995](#)

[Schedule 1 – Model Code of Conduct - Local Government \(Model Code of Conduct\) Regulations 2021](#)

Associated documents

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Signed as understood and returned as part of Induction pack

_____ (Sign)

Name: _____

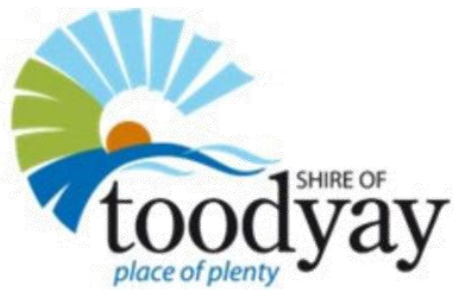
Date: _____

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Code of Conduct

for Council Members, Committee Members and Candidates



Approved by Council Resolution on 5/02/2026

Resolution Number: t.b.a.

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Revised Code of Conduct for Council Members, Committee Members and Candidates

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Introduction

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The Code of Conduct should be read in conjunction with the *Model Code of Conduct Regulations 2021* and the *Shire of Toodyay Standing Orders Local Law 2008*.

Division 1 — Preliminary provisions

1. Citation

This is the Shire of Toodyay Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform;

local government means the Shire of Toodyay.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(3) A council member, committee member or candidate should —

(a) act with reasonable care and diligence; and

(b) act with honesty and integrity; and

(c) act lawfully; and

(d) identify and appropriately manage any conflict of interest; and

(e) avoid damage to the reputation of the local government.

(4) A council member or committee member should —

(a) act in accordance with the trust placed in council members and committee members; and

(b) participate in decision-making in an honest, fair, impartial and timely manner; and

Adopted by Council on: 30/10/2025

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Revised Code of Conduct for Council Members, Committee Members and Candidates

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- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

- (1) A council member, committee member or candidate should —
 - (a) treat others with respect, courtesy and fairness; and
 - (b) respect and value diversity in the community.
- (2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

Adopted by Council on: t.b.a.

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REVISED Code of Conduct for Council Members, Committee Members and Candidates

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9. Relationship with others

As a representative of the Shire of Toodyay, a council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the council; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.
- (3) The Council must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless —
 - (a) the complaint is referred to the Inspector in accordance with subclause (5); and

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- (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause: See section 5.105(1) of the Act.

- (5) If the *Local Government (Model Code of Conduct) Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.
- (6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause: See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
- (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
- (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
- (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under

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subclause (4).

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor —
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —

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- (a) a member of the council of any local government;
 - (b) a member of the governing body of any regional subsidiary;
 - (c) an employee of any local government or regional subsidiary;
 - (d) an employee of WALGA or the Local Government Professionals Australia (WA);
 - (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments.
- (4) A resolution made under subclause (3) must include the following —
- (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.
- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause: See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

Division 4 — Rules of conduct

Notes for this Division:

- (1) Under section 8A.3(1) of the Act a council member commits a minor breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.

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- (2) A conduct breach is dealt with under Part 8A Division 5 of the Act.
- 16. Overview of Division**
- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.
- 17. Misuse of local government resources**
- (1) In this clause —
- electoral purpose** means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907*, or the *Commonwealth Electoral Act 1918*;
- resources of a local government** includes —
- (a) local government property; and
- (b) services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.
- 18. Securing personal advantage or disadvantaging others**
- (1) A council member must not make improper use of their office —
- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
- (b) to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or the Criminal Code section 83.
- 19. Prohibition against involvement in administration**
- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- 20. Relationship with local government employees**
- (1) In this clause —
- local government employee** means a person —
- (a) employed by a local government under section 5.36(1) of the Act; or
- (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or

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- (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under The Criminal Code Chapter XXXV.

21. Disclosure of information

- (1) In this clause —
- closed meeting** ---
- (a) means a part of a council or committee meeting, that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and
 - (b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;
- confidential document** means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;
- document** includes a part of a document;
- non-confidential document** means a document that is not a confidential document.
- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or

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- (c) that is already in the public domain; or
- (d) to an officer of the Department; or
- (e) to the Minister; or
- (f) to a legal practitioner for the purpose of obtaining legal advice; or
- (g) if the disclosure is required or permitted by law.

22. Disclosure of interests

- (1) In this clause —
interest —
 - (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
 - (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
 - (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
 - (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
 - (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement

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referred to in clause 12(6), the council member must comply with the requirement.

Reference Information

[Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates Policy](#)

[Shire of Toodyay Standing Orders Local Law 2008](#)

Legislation

[Local Government Act 1995](#)

[Schedule 1 – Model Code of Conduct - Local Government \(Model Code of Conduct\) Regulations 2021](#)

Associated documents

[Complaint about Alleged Breach form \(contained in the Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and candidates\)](#)

Document control information	
Document Category	Governance
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REVISED Code of Conduct for Council Members, Committee Members and Candidates

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Document control information	
Date of next review	October 2027 or earlier if the <i>Local Government (Model Code of Conduct) Regulations 2021</i> are revised

Signed as understood and returned as part of Induction pack

_____ (Sign)

Name: _____

Date: _____

Adopted by Council on: t.b.a.

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REVISED Code of Conduct for Council Members, Committee Members and Candidates

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From: Aaron Bowman
Sent: Friday, 16 January 2026 11:46 AM
To: 'LGI Compliance' <compliance@lginspector.wa.gov.au>
Subject: RE: [External]-RE: [External]-RE: clarification sought

Thanks Michael

I am just happy we are both on the same page – and I now know exactly what I need to do.

I would reiterate the urgent need to get the message out to the sector – as most are very confused.

Regards

Aaron

Aaron Bowman

Chief Executive Officer

15 Fiennes Street Toodyay WA 6566

E: a.bowman@toodyay.wa.gov.au

T: 08 9574 9306

W: www.toodyay.wa.gov.au



From: LGI Compliance <compliance@lginspector.wa.gov.au>
Sent: Friday, 16 January 2026 11:43 AM
To: Aaron Bowman <A.Bowman@toodyay.wa.gov.au>
Subject: [External]-RE: [External]-RE: clarification sought

Good Morning Aaron

I have sought further advice around the new section of the Act regarding the requirement to report all breaches to the Inspector.

Based on that advice, I would like to offer an apology for the incorrect information in my response yesterday.

You have highlighted the correct parts of the Act below, and are correct in your statement that behavioural breach complaints are handled by the local government, unless the complaint is a recurrent breach.

For clarity Section 5.105(3) of the Act states:

Regulations may set out circumstances in which a complaint made to a local government alleging a behavioural breach under the local government's code of conduct must be referred by the local government to the Inspector to be dealt with under Section 8A.12(1).

The regulation it refers to is section 3A of the Local Government (Model Code of Conduct) Regulations 2021

For the purposes of section 5.103(3) of the Act, a complaint must be referred to the Inspector if the person who is the subject of the complaint has, on at least 2 previous occasions, been found under a local government's adopted code of conduct (as defined in section 8A.2(1) if the Act) to have committed, on or after 1 January 2026 a behavioural breach.

I want to thank you again for raising this with us and we will now amend our website information to reflect the correct process related to behavioural breach complaints and provide further clarifying information.

Kind regards

Michael

Michael Butcher | Manager Compliance and Monitoring

Local Government Inspectorate, 140 William Street, Perth. WA 6000

Tel: 08 6251 2879

michael.butcher@lginspector.wa.gov.au

From: Aaron Bowman <A.Bowman@toodyay.wa.gov.au>
Sent: Thursday, 15 January 2026 9:04 AM
To: LGI Compliance <compliance@lginspector.wa.gov.au>
Subject: RE: [External]-RE: clarification sought

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Thanks for this Michael,

Are you able to please point me in the direction of the specific particular piece of legislation that states all complaints are to go to the inspector that you are relying upon in your response below – as I am unable to find this as is others. The only reference is the dot point on the web page – which I still don't see where the legislation mandates this. (please don't get me wrong - I am very happy if I am required to send all complaints direct to the inspector – but what my preferences are and what I am required to as per legislation appears to be different).

You reference 8A.11 – but this is not what is being questioned.

Therefore how I read the legislation in front of me, and having to comply with legislation I must comply with 5.105 of the LG Act which states at (1) A complaint made by a person (the complainant) to a local government alleging a behavioural breach under the local government's code of conduct....

Further to this

At 5.105(3) it states "Regulations may set out circumstances in which a complaint made to a local government alleging a behavioural breach under the local government's code of conduct must be referred by the local government to the Inspector to be dealt with under section 8A.12(1)." – therefore this is stating that not all complaints are to be referred to the inspector only those prescribed under the regs and it also confirms that complaints are still made to a local government for behavioural breaches.

I then would need to refer to regulations and if the regulations state that I must send to the inspector the complaint then I would. It is clear that for Behavioural complaints where the elected member has not had 2 previous strikes from 1/1/26 that it is not captured, and therefore again I question where specifically in the legislation does it state that all complaints go to the inspector.

In addition the following is stated in the LG Act

8A.12. Regulations about complaint alleging behavioural breach (1) If the Inspector decides that a breach complaint made to the Inspector or referred to the Inspector under section 5.105 alleges a behavioural breach, the Inspector must deal with the

complaint in accordance with the regulations. This also indicates not all complaints go to the inspector.

Given there has been lengthy discussion in the industry of this matter and now we at the coalface are required to implement the changes – changes that are confusing, especially when experienced governance managers some of who are legal practitioners are also those that are now confused, and with the absence of any direct instructions, flow charts etc – I see it is critical that this is looked at immediately. I would expect that it would be critical for the inspector that all 139 local governments are fully aware and understand the process, and the process is correct and the same no matter which local government it is.

Meanwhile I have a complaint that I have received after the 1/1/26 that I do not know what to do with, as your advice appears to be in conflict with my legislative obligations.

Regards

Aaron

Aaron Bowman

Chief Executive Officer

15 Fiennes Street Toodyay WA 6566

E: a.bowman@toodyay.wa.gov.au

T: 08 9574 9306

W: www.toodyay.wa.gov.au



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From: LGI Compliance <compliance@lginspector.wa.gov.au>
Sent: Thursday, 15 January 2026 8:17 AM
To: Aaron Bowman <A.Bowman@toodyay.wa.gov.au>
Subject: [External]-RE: clarification sought

Good morning Aaron

Thank you for your email.

In response to your question related to complaint referral. All complaints are to be referred to the office of the Local Government Inspector (including behavioural complaints). Under Section 8A.11 of the Local Government Act 1995, the Inspector may then refer a complaint back to the Local Government, which would then be dealt with in line with Section 5.105.

If the Inspector has referred a complaint to the local government, the powers under the Local Government Act 1995 (Part 8A) cease to apply, which means that the Inspector does not have power to deal with the complaint further and therefore does not need to be formally notified of the outcome.

Whilst there is no restriction on the local government receiving these complaints initially, they will need to be forwarded onto the office of the Local Government Inspector utilising the email complaints@lginspector.wa.gov.au

We would recommend, if the complainant is enquiring about how to lodge a complaint, that they are directed straight to the Complaints Information section of our website - <https://www.wa.gov.au/organisation/local-government-inspector/complaints-information>, as this has information about the types of complaints, the process and issues that we can't look into. It also provides them access to an online (or downloadable) complaint form, which will come straight to the office of the Local Government Inspector and will remove that additional step of local governments having to forward onto us

Once a complaint has been referred by the Local Government Inspector, it is handled under the local government's policy and procedures as normal.

Thank you for your suggestion about mapping the process and providing further educational materials, we will progress this suggestion and provide further information, for clarity.

I hope this assists, however if you have any other questions or require further clarity on the information above, please don't hesitate to contact us

Warm regards

Michael

Michael Butcher | Manager Compliance and Monitoring

Local Government Inspectorate, 140 William Street, Perth. WA 6000

Tel: 08 6251 2879

michael.butcher@lginspector.wa.gov.au

From: Aaron Bowman <A.Bowman@toodyay.wa.gov.au>
Sent: Tuesday, 13 January 2026 4:37 PM
To: LGI Contact <contact@lginspector.wa.gov.au>
Subject: clarification sought

You don't often get email from a.bowman@toodyay.wa.gov.au. [Learn why this is important](#)

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Good afternoon Inspector staff.

I was hoping you could clarify an issue for me as I am somewhat now confused due to what appears to be conflicting information, and in the absence of any flow charts being provided – I am now unsure of what to do.

I have received a complaint – that is an alleged breach of the Shire of Toodyay code of conduct, which is now as per legislation referenced as a behavioural complaint.

The following is provided on the departments website which was last updated on the 1st January 2026 – so I assume is up to date and correct

“Complaints that can be handled by the Local Government Inspector and Inspectorate officers are very focused. They centre on integrity and conduct.

Although concerns regarding rates charges, planning permits, and waste collection are important to the community, these matters do not fall within the authority of the Inspector. We encourage you to review the types of complaints we can address.

The Local Government Act 1995 (the Act) empowers the Local Government Inspector to receive and assess complaints. Where further review and investigation are required, the Inspector can intervene to ensure that local governments are providing good governance to their communities.

Reforms to the Act have overhauled the complaint system to provide increased consistency and clarity.

- All complaints are submitted to the Local Government Inspector.
- The Inspector or their delegate decides whether to accept the complaint.
- If the complaint alleges a breach, the Inspector or their delegate determines the type of breach it relates to and the process to be undertaken.

- *The Inspector must decline to accept the complaint if it is received outside of the time limit in which proceedings may be commenced for the offence.*
- *The Inspector is required to acknowledge complaints within 14 days of receiving them”.*

Based on the above information it would appear that I am required to, or the person making the complaint send it to the Local Government Inspector and not the Local Government.

I do note however that the above dot points make no reference to any legislation – and therefore to get a better understanding of what is actually required I have thoroughly read the various legislation as I have previous occasions when the advice provided by the department and department staff is not correct, misleading or have been their own personal views and not what legislation states.

I would however point out that even as a very experienced senior local government officer – it is not easy given four different pieces of legislation that you are required to read and cross reference. I have however also spoken to two experienced Local Government Governance Managers from large metro local governments that also shared my concerns, and interestingly both gave me different answers to my exact same questions. (one has since come back to me to say that they were wrong and were mislead due to the dot point I have highlighted above).

The LG Act 1995 states the following

“5.105. Dealing with complaint alleging behavioural breach

(1) A complaint made by a person (the complainant) to a local government alleging a behavioural breach under the local government’s code of conduct by a person (the respondent) must be dealt with under the code of conduct unless” —...

This appears to me to be in direct conflict with the advice on the department website and as highlighted above – Am I correct? Or am I missing something? – noting that given every elected member has a clean slate as of the 1st January 2026 – no elected member would have the two behavioural strikes already which results in a complaint then having to go to the inspector?

According to my reading of the legislation a behavioural complaint received is submitted to the local government to deal with as per the local governments code of conduct – so basically no different to what it was pre 2026. (I am aware of the more than two strikes requirement, and when determined by Council that the complainer and complaintive if both elected members can not vote on the item etc – however all this is not relevant to the point in question.)

Therefore can you please advise where I have gone wrong in my understanding or am I correct and the advice provided by the dept regarding complaints and in particular the dot point “all complaints are submitted to the Local Government Inspector” is not

correct and therefore will need to be removed immediately and the LG industry advised of this incorrect advice due to the confusion it has created.

Also can you please advise if a flow chart and further education awareness will be provided by the dept on the changes especially given the confusion already on this topic.

Kind Regards

Aaron

Aaron Bowman

Chief Executive Officer

15 Fiennes Street Toodyay WA 6566

E: a.bowman@toodyay.wa.gov.au

T: 08 9574 9306

W: www.toodyay.wa.gov.au



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Complaints of alleged breach of the Code of Conduct for Members, Committee Members and Candidates

Introduction

To establish the approach the Shire will take for dealing with complaints about alleged breaches of the Division 3 behaviour requirements included in the *Local Government Act 1995* (the Act) pursuant to Clause 15(2) of the *Local Government (Model Code of Conduct) Regulations 2021*.

Objective

To ensure transparency, fairness, and accountability in handling complaints of alleged breaches of the Code of Conduct for Council Members, Committee Members and Candidates.

Scope

This policy only applies to Division 3 behavioural complaints made pursuant to the *Local Government (Model Code of Conduct) Regulations 2021* and the Code of Conduct for Members, Committee Members and Candidates.

Definitions

Term	Definition
Candidate	an individual is considered a candidate once their nomination for election is accepted, by a Returning Officer, under s.4.49 of the Act. The Code of Conduct for Members, Committee Members and Candidates applies to the individual from that point. Any alleged breach of the Code of Conduct for Members, Committee Members and Candidates may only be addressed if and when the individual is elected as a council member.
Complaints Officer	The person or persons authorised to deal with complaints under Division 3 of the <i>Local Government (Model Code of Conduct) Regulations 2021</i>
Evidence	references to 'evidence' in the Regulations means the available facts or information indicating whether an allegation is true or valid. Local governments must use evidence provided by the complainant and by the person to whom the complaint relates, as well as other relevant information, to decide whether an alleged breach of the Code of Conduct for Members, Committee Members and Candidates has occurred.

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Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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Term	Definition
Investigator	is a suitably qualified person or organisation appointed by the Chief Executive Officer to review and consider complaints.
<i>Refer to the Shire of Toodyay (Shire) Glossary (Definitions) located on the Shire website for definitions not listed: https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-(definitions)</i>	

Policy Statement

The Shire is committed to upholding the highest standards of conduct and accountability.

This policy is limited to Division 3 complaints about breaches of the Shire's Code of Conduct for Members, Committee Members and Candidates.

The following "alleged breach matters" are not dealt with by this policy however, references for how these types of complaints are dealt with are provided below:

- (a) Minor breach matters of Members, Committee Members or Candidates
(ref: <https://www.dlgsc.wa.gov.au/local-government/local-governments/compliance-and-governance/breaches-of-the-local-government-act/minor-breach-findings/make-a-minor-breach-complaint>)
- (b) Serious breach matters of Members or Committee Members
(ref: <https://www.dlgsc.wa.gov.au/local-government/local-governments/compliance-and-governance/breaches-of-the-local-government-act/make-a-serious-breach-complaint>); or
- (c) Allegations of Minor Misconduct by Public Officers
(ref: <https://www.wa.gov.au/organisation/public-sector-commission/minor-misconduct-public-officers>)

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

1. Complaint management principles

The Shire's complaint management principles include the following:

- (a) a person can make a complaint without worrying about any backlash;
- (b) complaints will be addressed quickly and handled fairly and impartially;
- (c) complaints will be considered based on the order in which they are received; and
- (d) complaints relating to candidates will only be addressed if and when the individual is elected as a member.

2. Who receives the Complaint

Complaints are recorded and forwarded to the person authorised to deal with complaints under Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*.

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Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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3. What is a Complaint?

- (a) A complaint that shows or implies that conduct on the part of a Member, Committee Member or Candidate in connection with their role or the exercise of their functions may be perceived to constitute a breach of the standards of conduct prescribed under Division 3 of the Code of Conduct for Members, Committee Members and Candidates.
- (b) Prior to making a complaint, the complainant must discuss the complaint with the Shire's Complaints Officer to determine whether the complaint is a Division 3 complaint.
- (c) If the Complaints Officer has a conflict of interest in the matter, the complainant is to discuss the complaint with the Shire's Governance Coordinator.
- (d) An individual making a complaint must demonstrate whether they have made any efforts to resolve their complaint with the Respondent and provide reasons for why they have chosen not to make efforts to resolve the issue with the person complained about.

4. What complaints may be declined at the outset?

The Complaints Officer may decline to deal with the complaint if they are satisfied that:

- (a) it is an unacceptable complaint in accordance with this policy; or
- (b) is misconceived or considered trivial, or frivolous, or vexatious or not made in good faith; or
- (c) is not made in a way that would allow the alleged conduct and any alleged breaches of the Code to be readily identified.

5. What is an Acceptable Complaint

An acceptable complaint is:

- (a) made within one month after the alleged breach of the Code has occurred;
- (b) made by completing the Shire's complaint form, ensuring that sufficient detail and supporting evidence is included to facilitate an assessment of the complaint by the appointed Complaints Officer; and
- (c) lodged by the person making a complaint and not a representative of that person by providing the completed complaint to the Shire via records@toodyay.wa.gov.au

6. What is an Unacceptable Complaint

An unacceptable complaint is:

- (a) a complaint lodged anonymously;
- (b) where the complainant has made a complaint under the rules of conduct division 4 of the code that relates to the same or similar circumstances of the complaint made under division 3 of the code of conduct;
- (c) a complaint made with the intent of addressing personal grievances or disagreements;

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Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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- (d) a complaint made to express dissatisfaction with a member, or committee member's, lawfully made decisions or performance of their role; and
- (e) a complaint made where behaviour occurred at a council or committee meeting and the behaviour was dealt with by the presiding member at that meeting; and
- (f) a complaint about the policies or procedures of council;
- (g) a complaint about the conduct of a member arising from the exercise of their functions in good faith, whether or not involving error, that would not otherwise constitute a breach of division 3 standards within the code of conduct.

7. Financial Implications

- (a) No fee will be charged to lodge a complaint under this policy.
- (b) The Council will set aside money in the annual municipal budget for the purpose of engaging an Independent Investigator to deal with complex complaints, at the discretion of the Complaints Officer.

8. Acknowledgement and Processing of Complaint

- (a) The Shire's Complaints Officer must within ten working days:
 - (i) contact the complainant acknowledging that the complaint has been received;
 - (ii) contact the person who is the subject of the complaint and provide them with a copy of the complaint made; and
 - (iii) provide a copy of the Shire's Complaints of alleged breach of the Code of Conduct Policy to both parties; and
- (b) The Shire's Complaints Officer may, at their discretion, choose to engage a suitably qualified and experienced independent consultant in accordance with the Shire's Purchasing Policy to act as Independent Investigator to assist with the assessment of complaints and preparation of reports for Council.
- (c) In the event an appropriate consultant cannot be engaged or is not available the Complaints Officer may refer the matter to a Shire Officer as determined by the Chief Executive Officer, to assist in assessing and processing the complaint.

8.1 Mediation Processes

Mediation is a mandatory process that will occur prior to consideration of the complaint by the Complaints Officer.

The person handling or assessing the complaint will:

- (a) give the person being complained about a chance to respond to the allegations and provide their own comments and evidence within ten working days of being notified;
- (b) arrange a mediation session for both parties to attend after receipt of that response; and

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Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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- (c) if both parties are satisfied with the resolution during mediation, the complainant must withdraw the complaint in writing to the Complaints Officer.
- (d) If the complaint is not withdrawn following the mediation session, the person handling the complaint will assess whether the alleged breach of the Code happened or not and write a report on their findings.

8.2 Report on Findings

The person handling or assessing the complaint will:

- (a) Within ten working days following mediation, create a report in which they will explain their reasons for their assessment.
- (b) This finding must be based on evidence showing it is more likely than not that the breach occurred.
- (c) If it is concluded there was a breach of the Code, a recommendation for further action must be included in the report, and a plan to address the behaviour of the person involved is to be created as an attachment to that report.
- (d) The finding can be that the Council dismiss the complaint pursuant to the *Local Government (Model Code of Conduct) Regulations 2021*.

8.3 Action Plans

- (a) When creating an action plan the person the complaint is about must be included in the process when scheduling meetings or training.
- (b) The action plan may require the person to:
 - i. participate in further mediation;
 - ii. get counselling;
 - iii. attend training; or
 - iv. take other actions considered appropriate.
- (c) The action plan should outline the professional and ethical behaviour expected of Members, Committee Members, or Candidates.
- (d) The plan should outline:
 - i. the behaviour(s) of concern;
 - ii. the actions to address the behaviour(s);
 - iii. who is responsible for these actions; and
 - iv. a timeline for completing the actions.

9. Withdrawing a complaint

A complainant may withdraw their complaint at any time before Council considers it. The withdrawal of a complaint must be in writing and addressed to the Complaints Officer.

10. Reporting to Council

- (a) The Complaints Officer will inform Council of the complaint by writing a confidential report to the next available Ordinary Council Meeting that will include a "report on findings".
- (b) The recommendation based on the report findings must either recommend that Council find that:
 - (i) no breach of the Code has occurred; or
 - (ii) a breach of the code has occurred and that no further action should be taken; or
 - (iii) a breach has occurred, and the Action Plan as received, be implemented.

11. Written Notice

The Complaints Officer must write to the complainant, and the person about whom the complaint was made; summarising the finding made and the reasons behind that finding, together with a copy of Council's decision.

12. Review and Appeal

- (a) Decisions made through the complaints management process will be final and binding.
- (b) Both parties have no rights to request a review or appeal of the decision.

13. Confidentiality and Privacy

- (a) 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.
- (b) All parties involved in the complaints management process must maintain confidentiality and respect the privacy of individuals involved.
- (c) Information related to complaints and investigations will be handled in accordance with relevant privacy laws and regulations.

14. Follow up and Further Action

- (a) The Complaints Officer is responsible for monitoring the actions and timeframes set out in the action plan adopted by Council.
- (b) Where a Member, Committee Member or Candidate does not undertake the actions required by the Council following a breach of the Code, they would be breaking the rule of conduct, which is considered a minor breach, as defined in the Act.
- (c) The Complaints Officer for the Shire of Toodyay will comply with the provisions of the *Local Government Act 1995* in respect to an alleged minor breach.

15. Training and Awareness

- (a) The Shire will provide training and awareness programs to Members and stakeholders on the Code of Conduct and complaints management procedures.

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Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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- (b) Regular updates and communication will be issued to ensure understanding and compliance with the policy.

16. Record Keeping

- (a) The Shire will maintain accurate records of all complaints received, actions taken, and outcomes achieved.
- (b) Records will be securely stored and accessible only to authorised personnel.

17. Compliance and Review

This policy may be cancelled or reviewed regularly to ensure alignment with legislative requirements, industry standards, and best practices. Members and Workers will be notified of any variation to this policy by the normal correspondence method.

18. Implementation

This policy will be disseminated to all employees, elected officials, contractors, volunteers, and stakeholders of the Shire.

Reference Information

- [Legal Representation and Costs Indemnification Policy](#) (ADM4);
- [Shire of Toodyay Customer Service Charter](#);
- Shire of Toodyay [Code of Conduct](#) for Council Members, Committee Members and Candidates;
- [Risk Management](#) Policy (ADM18) – containing the Risk Matrix tables.

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

Legislation

[Local Government Act 1995](#)

[Local Government \(Model Code of Conduct\) Regulations 2021.](#)

[Local Government \(Administration\) Regulations 1996](#)

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

Associated documents

Complaint About Alleged Breach Form ([Attachment A](#)).

Document control information	
Document Category	Governance
Document Title	Complaints of alleged breach of Code of Conduct for Members, Committee Members and Candidates

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Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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Document control information	
Document ID	GOV4
Document Owner (position title)	Chief Executive Officer
Author (position title)	Chief Executive Officer
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Date of approval	27 February 2025 (CRN. OCM035/02/25)
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Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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Council Policy: Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

Attachment A

Complaint about Alleged Breach

Schedule 1, Division 3 of the Local Government (Model Code of Conduct) Regulations 2021
Code of conduct for Council Members, Committee Members and Candidates

Name and Details of person making the complaint

Full Name: _____
(include Title, initials and surname of the person making the complaint)

Main Address: _____
(Residential / Premises Address including Suburb and Postcode)

Postal Address: _____
(if different from above)

Phone (H): _____ (M): _____ (W): _____

Email: _____

Name of person alleged to have committed the breach:

Full Name: _____
(include Title, initials and surname)

Position: **Council Member** **Committee Member** **Candidate**

Date that the alleged behaviour breach occurred: _____

Location where the alleged breach occurred: _____

Which of the behaviours prescribed in Division 3 of the Shire of Toodyay’s Code of Conduct do you allege this person has breached?

Clause 8. Personal integrity	
(1) A council member, committee member or candidate —	
(a) must ensure that their use of social media and other forms of communication complies with this code; and	<input type="checkbox"/>
(b) must only publish material that is factually correct	<input type="checkbox"/>



Administration Centre
15 Fiennes Street (PO Box 96)
TOODYAY WA 6566

T (08) 9574 9300
F (08) 9574 2158
E records@toodyay.wa.gov.au
W www.toodyay.wa.gov.au

Which of the behaviours prescribed in Division 3 of the Shire of Toodyay's Code of Conduct do you allege this person has breached?	
(2) A council member or committee member —	
(a) must not be impaired by alcohol or drugs in the performance of their official duties; and	<input type="checkbox"/>
(b) must comply with all policies, procedures, and resolutions of the local government.	<input type="checkbox"/>
Clause 9. Relationship with others As a representative of the Shire of Toodyay, a council member, committee member or candidate —	
(a) must not bully or harass another person in any way; and	<input type="checkbox"/>
(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and	<input type="checkbox"/>
(c) must not use offensive or derogatory language when referring to another person; and	<input type="checkbox"/>
(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and	<input type="checkbox"/>
(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.	<input type="checkbox"/>
Clause 10. Council or committee meetings When attending a council or committee meeting, a council member, committee member or candidate —	
(a) must not act in an abusive or threatening manner towards another person; and	<input type="checkbox"/>
(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and	<input type="checkbox"/>
(c) must not repeatedly disrupt the meeting; and	<input type="checkbox"/>
(d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and	<input type="checkbox"/>
(e) must comply with any direction given by the person presiding at the meeting; and	<input type="checkbox"/>
(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.	<input type="checkbox"/>

Form approved by Council on 27/02/2025

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Attachment A – Complaint about Alleged Breach form

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State the full details of the alleged breach.

Attach any supporting evidence to your complaint form.

List any additional information you have provided as part of this complaint:

Please ensure all information relevant to the alleged breach has been attached. This information will be the basis on which the complaint is considered.

Have you made any efforts to resolve the complaint with the Respondent?

Please note, you MUST complete this section

YES	<input type="checkbox"/>	<p><i>If yes, please describe the efforts that you have made.</i></p> <hr/> <hr/>
NO	<input type="checkbox"/>	<p><i>If no, please include a brief statement explaining why you have not made any efforts to resolve the issue with the person complained about.</i></p> <hr/> <hr/>

The Shire of Toodyay has a policy that the Complainant and the Respondent are to participate in a mediation process before the complaint is dealt with.

The objective is to support both parties to reach a mutually satisfactory outcome that resolves the issues and restores the relationship between them. An outcome may be that as the Complainant, you will have absolute discretion to withdraw or continue with this Complaint.

Form approved by Council on 27/02/2025

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Attachment A – Complaint about Alleged Breach form

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<p>Desired outcome of the Complaint <i>Please explain what you would like to happen as a result of lodging this complaint</i></p>
<hr/>
<hr/>

Complainant *please sign and date*

Complainant's Signature: _____

Date of signing: _____

Completed and signed complaint form is to be forwarded to:

Post: Complaints Officer, Shire of Toodyay PO Box 96 Toodyay WA 6566

Email: Attention: Complaints Officer - records@toodyay.wa.gov.au

By Hand: Shire of Toodyay, Admin Centre, 15 Fiennes St, Toodyay WA 6566

OFFICE USE ONLY: *Received by the Council Appointed Complaints Officer*

Authorised Officer's Name: _____

Authorised Officer's Signature: _____

Date received: _____

Form approved by Council on 27/02/2025

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Attachment A – Complaint about Alleged Breach form

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Complaints of alleged breach of the Code of Conduct for **Council** Members, Committee Members and Candidates

Introduction

To establish the approach the Shire will take for dealing with complaints about alleged breaches of the Division 3 behavioural requirements ~~under included in the Local Government Act 1995 (the Act) pursuant to Clause 15(2) of the Local Government (Model Code of Conduct) Regulations 2021, in accordance with Part 8A of the Local Government Act 1995 and the Local Government (Local Government Inspector) Regulations 2025.~~

Objective

To ensure transparency, fairness, and accountability in handling complaints of alleged breaches of the Code of Conduct for Council Members, Committee Members and Candidates.

Scope

This policy only applies to Division 3 behavioural complaints made pursuant to the *Local Government (Model Code of Conduct) Regulations 2021* and the Code of Conduct for **Council** Members, Committee Members and Candidates.

Definitions

Term	Definition
Candidate	an individual is considered a candidate once their nomination for election is accepted, by a Returning Officer, under s.4.49 of the Act. The Code of Conduct for Council Members, Committee Members and Candidates applies to the individual from that point. Any alleged breach of the Code of Conduct for Council Members, Committee Members and Candidates may only be addressed if and when the individual is elected as a council member.
Complaints Officer	The person or persons authorised to deal with complaints under Division 3 of the <i>Local Government (Model Code of Conduct) Regulations 2021</i>
Evidence	references to 'evidence' in the Regulations means the available facts or information indicating whether an allegation is true or valid. Local governments must use evidence provided by the complainant and by the person to whom the complaint relates, as well as other

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REVISED Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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Term	Definition
	relevant information, to decide whether an alleged breach of the Code of Conduct for <u>Council</u> Members, Committee Members and Candidates has occurred.
Investigator	is a suitably qualified person or organisation appointed by the Chief Executive Officer to review and consider complaints.

Refer to the Shire of Toodyay (Shire) Glossary (Definitions) located on the Shire website for definitions not listed: [https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-\(definitions\)](https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-(definitions))

Policy Statement

The Shire is committed to upholding the highest ~~standards of conduct~~behavioural standards and accountability.

This policy is limited to Division 3 complaints about breaches of the Shire's Code of Conduct for Council Members, Committee Members and Candidates.

The following "~~alleged breach~~ matters" are not dealt with by this policy:

- ~~Complaints that must be referred to the Local Government Inspector under Part 8A of the Act (e.g., Conduct Breaches, Specified Breaches, or Behavioural Breaches where escalation criteria apply); and~~
- ~~Allegations of minor misconduct by public officers (refer to Public Sector Commission guidance)."~~

~~-however, references for how these types of complaints are dealt with are provided below:~~

~~Further information on the Local Government Inspector's role is available at: <https://www.wa.gov.au/organisation/local-government-inspector/making-complaint>~~

~~(a) Minor breach matters of Members, Committee Members or Candidates~~

~~(ref: <https://www.dlgsc.wa.gov.au/local-government/local-governments/compliance-and-governance/breaches-of-the-local-government-act/minor-breach-findings/make-a-minor-breach-complaint>)~~

~~(b) Serious breach matters of Members or Committee Members~~

~~(ref: <https://www.dlgsc.wa.gov.au/local-government/local-governments/compliance-and-governance/breaches-of-the-local-government-act/make-a-serious-breach-complaint>); or~~

~~(c) Allegations of Minor Misconduct by Public Officers~~

~~(ref: <https://www.wa.gov.au/organisation/public-sector-commission/minor-misconduct-public-officers>)~~

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

1. Complaint management principles

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REVISED Complaints of Alleged Breach of Code of Conduct for Council Members, Committee Members and Candidates

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The Shire's complaint management principles include the following:

- (a) a person can make a complaint without worrying about any backlash;
- (b) complaints will be addressed quickly and handled fairly and impartially;
- (c) complaints will be considered based on the order in which they are received; and
- (d) complaints relating to candidates will only be addressed if and when the individual is elected as a member.

2. Who receives the Complaint

Complaints are recorded and forwarded to the person authorised to deal with complaints under Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*.

3. What is a Complaint?

- (a) A complaint that shows or implies that conduct on the part of a Member, Committee Member or Candidate in connection with their role or the exercise of their functions may be perceived to constitute a breach of the standards of conduct prescribed under Division 3 of the Code of Conduct for Council Members, Committee Members and Candidates.
- (b) Prior to making a complaint, the complainant must discuss the complaint with the Shire's Complaints Officer to determine whether the complaint is a Division 3 complaint.
- (c) If the Complaints Officer has a conflict of interest in the matter, the complainant is to discuss the complaint with the Shire's Governance Coordinator.
- (d) An individual making a complaint must demonstrate whether they have made any efforts to resolve their complaint with the Respondent and provide reasons for why they have chosen not to make efforts to resolve the issue with the person complained about.

4. What complaints may be declined at the outset?

The Complaints Officer may decline to deal with the complaint if they are satisfied that:

- (a) it is an unacceptable complaint in accordance with this policy; or
- (b) is misconceived or considered trivial, or frivolous, or vexatious or not made in good faith; or
- (c) is not made in a way that would allow the alleged conduct-behaviour and any alleged breaches of the Code to be readily identified.

5. What is an Acceptable Complaint

An acceptable complaint is:

- (a) made within one month after the alleged breach of the Code has occurred;
- (b) made by completing the Shire's complaint form, ensuring that sufficient detail and supporting evidence is included to facilitate an assessment of the complaint by the appointed Complaints Officer; and

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REVISED Complaints of Alleged Breach of Code of Conduct for Council Members, Committee Members and Candidates

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- (c) lodged by the person making a complaint and not a representative of that person by providing the completed complaint to the Shire via records@toodyay.wa.gov.au

6. What is an Unacceptable Complaint

An unacceptable complaint is:

- (a) a complaint lodged anonymously;
- (b) where the complainant has made a complaint under the rules of conduct division 4 of the code that relates to the same or similar circumstances of the complaint made under division 3 of the code of conduct;
- (c) a complaint made with the intent of addressing personal grievances or disagreements;
- (d) a complaint made to express dissatisfaction with a member, or committee member's, lawfully made decisions or performance of their role; and
- (e) a complaint made where behaviour occurred at a council or committee meeting and the behaviour was dealt with by the presiding member at that meeting; and
- (f) a complaint about the policies or procedures of council;
- (g) a complaint about the ~~conduct~~ **alleged behaviour** of a member arising from the exercise of their functions in good faith, whether or not involving error, that would not otherwise constitute a breach of division 3 standards within the code of conduct.

7. Financial Implications

- (a) No fee will be charged to lodge a complaint under this policy.
- (b) The Council will set aside money in the annual municipal budget for the purpose of engaging an Independent Investigator to deal with complex complaints, at the discretion of the Complaints Officer.

8. Acknowledgement and Processing of Complaint

- (a) The Shire's Complaints Officer must within ten working days:
 - (i) contact the complainant acknowledging that the complaint has been received;
 - (ii) contact the person who is the subject of the complaint and provide them with a copy of the complaint made; and
 - (iii) provide a copy of the Shire's Complaints of alleged breach of the Code of Conduct Policy to both parties; and
- (b) The Shire's Complaints Officer may, at their discretion, choose to engage a suitably qualified and experienced independent consultant in accordance with the Shire's Purchasing Policy to act as Independent Investigator to assist with the assessment of complaints and preparation of reports for Council.

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REVISED Complaints of Alleged Breach of Code of Conduct for **Council** Members, Committee Members and Candidates

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(c) In the event an appropriate consultant cannot be engaged or is not available the Complaints Officer may refer the matter to a Shire Officer as determined by the Chief Executive Officer, to assist in assessing and processing the complaint.

(c)(d) If the person subject to the complaint has been found to have committed two or more Behavioural Breaches since 1 January 2026, the Complaints Officer must refer the complaint to the Local Government Inspector under section 8A.12 of the Act for escalation.

8.1 Mediation Processes

~~Mediation is a mandatory process that will occur prior to a finding being made, consistent with section 8A.15 of the Act and regulation 7 of the Local Government (Local Government Inspector) Regulations 2025.~~

~~consideration of the complaint by the Complaints Officer.~~

The person handling or assessing the complaint will:

- (a) give the person being complained about a chance to respond to the allegations and provide their own comments and evidence within ten working days of being notified;
- (b) arrange a mediation session for both parties to attend after receipt of that response; and
- (c) if both parties are satisfied with the resolution during mediation, the complainant must withdraw the complaint in writing to the Complaints Officer.
- (d) If the complaint is not withdrawn following the mediation session, the person handling the complaint will assess whether the alleged breach of the Code happened or not and write a report on their findings.

8.2 Report on Findings

The person handling or assessing the complaint will:

- (a) Within ten working days following mediation, create a report in which they will explain their reasons for their assessment.
- (b) This finding must be based on evidence showing it is more likely than not that the breach occurred.
- (c) If it is concluded there was a breach of the Code, a recommendation for further action must be included in the report, and a plan to address the behaviour of the person involved is to be created as an attachment to that report.
- (d) The finding can be that the Council dismiss the complaint pursuant to the *Local Government (Model Code of Conduct) Regulations 2021*.

8.3 Action Plans

- (a) When creating an action plan the person the complaint is about must be included in the process when scheduling meetings or training.

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- (b) The action plan may require the person to:
 - i. participate in further mediation;
 - ii. get counselling;
 - iii. attend training; or
 - iv. take other actions considered appropriate.
- (c) The action plan should outline the professional and ethical behaviour expected of [Council](#) Members, Committee Members, or Candidates.
- (d) The plan should outline:
 - i. the behaviour(s) of concern;
 - ii. the actions to address the behaviour(s);
 - iii. who is responsible for these actions; and
 - iv. a timeline for completing the actions.

9. Withdrawing a complaint

A complainant may withdraw their complaint at any time before Council considers it. The withdrawal of a complaint must be in writing and addressed to the Complaints Officer.

10. Reporting to Council

- (a) The Complaints Officer will inform Council of the complaint by writing a confidential report to the next available Ordinary Council Meeting that will include a "report on findings".
- (b) The recommendation based on the report findings must either recommend that Council find that:
 - (i) no breach of the Code has occurred; or
 - (ii) a breach of the code has occurred and that no further action should be taken; or
 - (iii) a breach has occurred, and the Action Plan as received, be implemented.

11. Written Notice

The Complaints Officer must write to the complainant, and the person about whom the complaint was made; summarising the finding made and the reasons behind that finding, together with a copy of Council's decision.

12. Review and Appeal

- (a) Decisions made through the complaints management process will be final and binding.
- (b) Both parties have no rights to request a review or appeal of the decision.

13. Confidentiality and Privacy

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REVISED Complaints of Alleged Breach of Code of Conduct for [Council](#) Members, Committee Members and Candidates

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- (a) 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.
- (b) All parties involved in the complaints management process must maintain confidentiality and respect the privacy of individuals involved.
- (c) Information related to complaints and investigations will be handled in accordance with relevant privacy laws and regulations.
- (e)(d) Unauthorised disclosure of complaint details or providing false or misleading information is an offence under sections 8A.36 and 8A.38 of the Act and may result in a penalty of up to \$10,000.

14. Follow up and Further Action

- (a) The Complaints Officer is responsible for monitoring the actions and timeframes set out in the action plan adopted by Council.
- (b) Where a Council Member, Committee Member or Candidate does not undertake the actions required by the Council following a breach of the Code, this may constitute a Conduct Breach under Part 8A of the Act and may be referred to the Local Government Inspector, they would be breaking the rule of conduct, which is considered a minor breach, as defined in the Act.
- (c) The Complaints Officer for the Shire of Toodyay will comply with the provisions of the *Local Government Act 1995* in respect to an alleged Behavioural Breach or conduct ~~minor~~ breach.

15. Training and Awareness

- (a) The Shire will provide training and awareness programs to Members and stakeholders on the Code of Conduct and complaints management procedures.
- (b) Regular updates and communication will be issued to ensure understanding and compliance with the policy.

16. Record Keeping

- (a) The Shire will maintain accurate records of all complaints received, actions taken, and outcomes achieved.
- (b) Records will be securely stored and accessible only to authorised personnel.

17. Compliance and Review

This policy may be cancelled or reviewed regularly to ensure alignment with legislative requirements, industry standards, and best practices. Members and Workers will be notified of any variation to this policy by the normal correspondence method.

18. Implementation

This policy will be disseminated to all employees, elected officials, contractors, volunteers, and stakeholders of the Shire.

Reference Information

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REVISED Complaints of Alleged Breach of Code of Conduct for Council Members, Committee Members and Candidates

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- [Legal Representation and Costs Indemnification Policy](#) (ADM4);
- [Shire of Toodyay Customer Service Charter](#);
- Shire of Toodyay [Code of Conduct](#) for Council Members, Committee Members and Candidates;
- [Risk Management](#) Policy (ADM18) – containing the Risk Matrix tables.

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

Legislation

[Local Government Act 1995 – Part 8A](#)

[Local Government \(Model Code of Conduct\) Regulations 2021.](#)

[Local Government \(Local Government Inspector\) Regulations 2025](#)

[Local Government \(Administration\) Regulations 1996](#)

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

Associated documents

Complaint About Alleged Breach Form ([Attachment A](#)).


Document control information	
Document Category	Governance
Document Title	Complaints of alleged breach of Code of Conduct for Council Members, Committee Members and Candidates
Document ID	GOV4
Document Owner (position title)	Chief Executive Officer
Author (position title)	Chief Executive Officer
Initial Council Adoption (including Date and Resolution No.)	27 April 2022 (CRN: OCM061/04/22)
Last Council Review (including Date and Resolution No.)	27 February 2025 (CRN. OCM035/02/25)
Date of approval	27 February 2025 (CRN. OCM035/02/25) t.b.a.
Approving authority	Council
Absolute or Simple Majority Decision:	Absolute

Approved by Council: [27/02/202505/02/2026](#)

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REVISED Complaints of Alleged Breach of Code of Conduct for [Council](#) Members, Committee Members and Candidates

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Document control information	
Access restrictions	Nil
Date Published	7 March 2025 t.b.a.
Date of next review	as changes are made through local government reform

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REVISED Complaints of Alleged Breach of Code of Conduct for [Council](#) Members, Committee Members and Candidates

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Council Policy: Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

Attachment A

Complaint Form - about Alleged Breach of the Code of Conduct

For Council Members, Committee Members and Candidates

Schedule 1, (Division 3 – Behavioural Breaches) of the Local Government (Model Code of Conduct) Regulations 2021

Code of conduct for Council Members, Committee Members and Candidates **Important Information – Please Read Before Completing This Form**

- Complaints must be lodged within one month of the alleged breach occurring.
- Complaints alleging Behavioural Breaches under Division 3 of the Code of Conduct are generally managed by the Shire.
- Escalation Rule: If the person who is the subject of the complaint has been found to have committed two or more Behavioural Breaches since 1 January 2026, this complaint must be referred to the Local Government Inspector under section 8A.12 of the Local Government Act 1995 for escalation and possible formal adjudication.
- Confidentiality requirements apply under section 8A.36 of the Act. Disclosure of complaint details is an offence and may result in penalties of up to \$10,000.
- Providing false or misleading information is an offence under section 8A.38 of the Act and may result in penalties of up to \$10,000

Name and Details of person making the complaint

Full Name: _____
(include Title, initials and surname of the person making the complaint)

Main Address: _____
(Residential / Premises Address including Suburb and Postcode)

Postal Address: _____
(if different from above)

Phone (H): _____ (M): _____ (W): _____

Administration Centre
15 Fiennes Street (PO Box 96)

T (08) 9574 9300

E complaints@toodyay.wa.gov.au **F** (08) 9574 2158



TOODYAY WA 6566

E records@toodyay.wa.gov.au

W www.toodyay.wa.gov.au

Email: _____

Name of person alleged to have committed the breach:

Full Name: _____
(include Title, initials and surname)

Position: **Council Member** **Committee Member** **Candidate**

Date that the alleged behaviour breach occurred: _____

Location where the alleged breach occurred: _____

Which of the behaviours prescribed in Division 3 of the Shire of Toodyay’s Code of Conduct do you allege this person has breached?	
Clause 8. Personal integrity	
(1) A council member, committee member or candidate —	
(a) must ensure that their use of social media and other forms of communication complies with this code; and	<input type="checkbox"/>
(b) must only publish material that is factually correct	<input type="checkbox"/>
(2) A council member or committee member —	
(a) must not be impaired by alcohol or drugs in the performance of their official duties; and	<input type="checkbox"/>
(b) must comply with all policies, procedures, and resolutions of the local government.	<input type="checkbox"/>
Clause 9. Relationship with others	
As a representative of the Shire of Toodyay, a council member, committee member or candidate —	
(a) must not bully or harass another person in any way; and	<input type="checkbox"/>
(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and	<input type="checkbox"/>
(c) must not use offensive or derogatory language when referring to another person; and	<input type="checkbox"/>
(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and	<input type="checkbox"/>

Form approved by Council on [27/02/2025t.b.a.](#)

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REVISED Attachment A – Complaint Form - about Alleged Breach of the Code of Conduct

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<p>Which of the behaviours prescribed in Division 3 of the Shire of Toodyay’s Code of Conduct do you allege this person has breached?</p>	
<p>(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.</p>	<input type="checkbox"/>
<p>Clause 10. Council or committee meetings When attending a council or committee meeting, a council member, committee member or candidate —</p>	
<p>(a) must not act in an abusive or threatening manner towards another person; and</p>	<input type="checkbox"/>
<p>(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and</p>	<input type="checkbox"/>
<p>(c) must not repeatedly disrupt the meeting; and</p>	<input type="checkbox"/>
<p>(d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and</p>	<input type="checkbox"/>
<p>(e) must comply with any direction given by the person presiding at the meeting; and</p>	<input type="checkbox"/>
<p>(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.</p>	<input type="checkbox"/>

State the Provide full details of the alleged breach.
Attach any supporting evidence to your complaint form.

List any additional information you have provided as part of this complaint:
 Please ensure all information relevant to the alleged breach has been attached. This information will be the basis on which the complaint is considered.

Have you made any efforts to resolve the complaint with the Respondent?
 Please note, you **MUST** complete this section

YES	<input type="checkbox"/>	<p><i>If yes, please describe the efforts that you have made.</i></p> <hr/> <hr/> <hr/> <hr/> <hr/>
NO	<input type="checkbox"/>	<p><i>If no, please include a brief statement explaining why you have not made any efforts to resolve the issue with the person complained about.</i></p> <hr/> <hr/> <hr/>

The Shire of Toodyay has a policy that the Complainant and the Respondent are to participate in a mediation process before the complaint is dealt with.

The objective is to support both parties to reach a mutually satisfactory outcome that resolves the issues and restores the relationship between them. An outcome may be that as the Complainant, you will have absolute discretion to withdraw or continue with this Complaint.

Desired outcome of the Complaint
Please explain Wwhat you would you like to happen as a result of lodging this complaint?

Declaration by Complainant *please sign and date*

I declare that the information provided is true and correct to the best of my knowledge.

Complainant's Signature: _____

Date of signing: _____

Completed and signed complaint form is to be forwarded to:

Email: complaints@toodyay.wa.gov.au

Post: Complaints Officer, Shire of Toodyay PO Box 96 Toodyay WA 6566

Email: *Attention: Complaints Officer-*

By Hand: Complaints Officer, Shire of Toodyay, Admin Centre, 15 Fiennes St, Toodyay WA 6566

Confidentiality Notice

This form contains information relating to a complaint under the Local Government Act 1995. Disclosure or use of any details of this complaint without lawful authority is prohibited under section 8A.36 of the Act and may result in penalties of up to \$10,000.

OFFICE USE ONLY: *Received by the Council Appointed Complaints Officer*

Authorised Officer's Name: _____

Authorised Officer's Signature: _____

Date received: _____

Form approved by Council on 27/02/2025t.b.a. Page 14 of 14

REVISED Attachment A – Complaint Form - about Alleged Breach of the Code of Conductform

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Complaints of alleged breach of the Code of Conduct for Council Members, Committee Members and Candidates

Introduction

To establish the approach the Shire will take for dealing with complaints about alleged breaches of the Division 3 behavioural requirements under the *Local Government (Model Code of Conduct) Regulations 2021*, in accordance with Part 8A of the *Local Government Act 1995* and the *Local Government (Local Government Inspector) Regulations 2025*."

Objective

To ensure transparency, fairness, and accountability in handling complaints of alleged breaches of the Code of Conduct for Council Members, Committee Members and Candidates.

Scope

This policy only applies to Division 3 behavioural complaints made pursuant to the *Local Government (Model Code of Conduct) Regulations 2021* and the Code of Conduct for Council Members, Committee Members and Candidates.

Definitions

Term	Definition
Candidate	an individual is considered a candidate once their nomination for election is accepted, by a Returning Officer, under s.4.49 of the Act. The Code of Conduct for Council Members, Committee Members and Candidates applies to the individual from that point. Any alleged breach of the Code of Conduct for Council Members, Committee Members and Candidates may only be addressed if and when the individual is elected as a council member.
Complaints Officer	The person or persons authorised to deal with complaints under Division 3 of the <i>Local Government (Model Code of Conduct) Regulations 2021</i>
Evidence	references to 'evidence' in the Regulations means the available facts or information indicating whether an allegation is true or valid. Local governments must use evidence provided by the complainant and by the person to whom the complaint relates, as well as other relevant information, to decide whether an alleged breach of the

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REVISED Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

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Term	Definition
	Code of Conduct for Council Members, Committee Members and Candidates has occurred.
Investigator	is a suitably qualified person or organisation appointed by the Chief Executive Officer to review and consider complaints.
<i>Refer to the Shire of Toodyay (Shire) Glossary (Definitions) located on the Shire website for definitions not listed: https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-(definitions)</i>	

Policy Statement

The Shire is committed to upholding the highest behavioural standards and accountability.

This policy is limited to Division 3 complaints about breaches of the Shire's Code of Conduct for Council Members, Committee Members and Candidates.

The following matters are not dealt with by this policy:

- Complaints that must be referred to the Local Government Inspector under Part 8A of the Act (e.g., Conduct Breaches, Specified Breaches, or Behavioural Breaches where escalation criteria apply); and
- Allegations of minor misconduct by public officers (refer to Public Sector Commission guidance)."

Further information on the Local Government Inspector's role is available at: <https://www.wa.gov.au/organisation/local-government-inspector/making-complaint>

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

1. Complaint management principles

The Shire's complaint management principles include the following:

- a person can make a complaint without worrying about any backlash;
- complaints will be addressed quickly and handled fairly and impartially;
- complaints will be considered based on the order in which they are received; and
- complaints relating to candidates will only be addressed if and when the individual is elected as a member.

2. Who receives the Complaint

Complaints are recorded and forwarded to the person authorised to deal with complaints under Division 3 of the *Local Government (Model Code of Conduct) Regulations 2021*.

3. What is a Complaint?

- A complaint that shows or implies that conduct on the part of a Member, Committee Member or Candidate in connection with their role or the exercise of their functions may be perceived to constitute a breach of the standards of conduct

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REVISED Complaints of Alleged Breach of Code of Conduct for Council Members, Committee Members and Candidates

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prescribed under Division 3 of the Code of Conduct for Council Members, Committee Members and Candidates.

- (b) Prior to making a complaint, the complainant must discuss the complaint with the Shire's Complaints Officer to determine whether the complaint is a Division 3 complaint.
- (c) If the Complaints Officer has a conflict of interest in the matter, the complainant is to discuss the complaint with the Shire's Governance Coordinator.
- (d) An individual making a complaint must demonstrate whether they have made any efforts to resolve their complaint with the Respondent and provide reasons for why they have chosen not to make efforts to resolve the issue with the person complained about.

4. What complaints may be declined at the outset?

The Complaints Officer may decline to deal with the complaint if they are satisfied that:

- (a) it is an unacceptable complaint in accordance with this policy; or
- (b) is misconceived or considered trivial, or frivolous, or vexatious or not made in good faith; or
- (c) is not made in a way that would allow the alleged **behaviour** and any alleged breaches of the Code to be readily identified.

5. What is an Acceptable Complaint

An acceptable complaint is:

- (a) made within one month after the alleged breach of the Code has occurred;
- (b) made by completing the Shire's complaint form, ensuring that sufficient detail and supporting evidence is included to facilitate an assessment of the complaint by the appointed Complaints Officer; and
- (c) lodged by the person making a complaint and not a representative of that person by providing the completed complaint to the Shire via records@toodyay.wa.gov.au

6. What is an Unacceptable Complaint

An unacceptable complaint is:

- (a) a complaint lodged anonymously;
- (b) where the complainant has made a complaint under the rules of conduct division 4 of the code that relates to the same or similar circumstances of the complaint made under division 3 of the code of conduct;
- (c) a complaint made with the intent of addressing personal grievances or disagreements;
- (d) a complaint made to express dissatisfaction with a member, or committee member's, lawfully made decisions or performance of their role; and
- (e) a complaint made where behaviour occurred at a council or committee meeting and the behaviour was dealt with by the presiding member at that meeting; and

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- (f) a complaint about the policies or procedures of council;
- (g) a complaint about the **alleged behaviour** of a member arising from the exercise of their functions in good faith, whether or not involving error, that would not otherwise constitute a breach of division 3 standards within the code of conduct.

7. Financial Implications

- (a) No fee will be charged to lodge a complaint under this policy.
- (b) The Council will set aside money in the annual municipal budget for the purpose of engaging an Independent Investigator to deal with complex complaints, at the discretion of the Complaints Officer.

8. Acknowledgement and Processing of Complaint

- (a) The Shire's Complaints Officer must within ten working days:
 - (i) contact the complainant acknowledging that the complaint has been received;
 - (ii) contact the person who is the subject of the complaint and provide them with a copy of the complaint made; and
 - (iii) provide a copy of the Shire's Complaints of alleged breach of the Code of Conduct Policy to both parties; and
- (b) The Shire's Complaints Officer may, at their discretion, choose to engage a suitably qualified and experienced independent consultant in accordance with the Shire's Purchasing Policy to act as Independent Investigator to assist with the assessment of complaints and preparation of reports for Council.
- (c) In the event an appropriate consultant cannot be engaged or is not available the Complaints Officer may refer the matter to a Shire Officer as determined by the Chief Executive Officer, to assist in assessing and processing the complaint.
- (d) If the person subject to the complaint has been found to have committed two or more Behavioural Breaches since 1 January 2026, the Complaints Officer must refer the complaint to the Local Government Inspector under section 8A.12 of the Act for escalation.

8.1 Mediation Processes

Mediation will occur prior to a finding being made, consistent with section 8A.15 of the Act and regulation 7 of the Local Government (Local Government Inspector) Regulations 2025.

The person handling or assessing the complaint will:

- (a) give the person being complained about a chance to respond to the allegations and provide their own comments and evidence within ten working days of being notified;
- (b) arrange a mediation session for both parties to attend after receipt of that response; and

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- (c) if both parties are satisfied with the resolution during mediation, the complainant must withdraw the complaint in writing to the Complaints Officer.
- (d) If the complaint is not withdrawn following the mediation session, the person handling the complaint will assess whether the alleged breach of the Code happened or not and write a report on their findings.

8.2 Report on Findings

The person handling or assessing the complaint will:

- (a) Within ten working days following mediation, create a report in which they will explain their reasons for their assessment.
- (b) This finding must be based on evidence showing it is more likely than not that the breach occurred.
- (c) If it is concluded there was a breach of the Code, a recommendation for further action must be included in the report, and a plan to address the behaviour of the person involved is to be created as an attachment to that report.
- (d) The finding can be that the Council dismiss the complaint pursuant to the *Local Government (Model Code of Conduct) Regulations 2021*.

8.3 Action Plans

- (a) When creating an action plan the person the complaint is about must be included in the process when scheduling meetings or training.
- (b) The action plan may require the person to:
 - i. participate in further mediation;
 - ii. get counselling;
 - iii. attend training; or
 - iv. take other actions considered appropriate.
- (c) The action plan should outline the professional and ethical behaviour expected of Council Members, Committee Members, or Candidates.
- (d) The plan should outline:
 - i. the behaviour(s) of concern;
 - ii. the actions to address the behaviour(s);
 - iii. who is responsible for these actions; and
 - iv. a timeline for completing the actions.

9. Withdrawing a complaint

A complainant may withdraw their complaint at any time before Council considers it. The withdrawal of a complaint must be in writing and addressed to the Complaints Officer.

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10. Reporting to Council

- (a) The Complaints Officer will inform Council of the complaint by writing a confidential report to the next available Ordinary Council Meeting that will include a "report on findings".
- (b) The recommendation based on the report findings must either recommend that Council find that:
 - (i) no breach of the Code has occurred; or
 - (ii) a breach of the code has occurred and that no further action should be taken; or
 - (iii) a breach has occurred, and the Action Plan as received, be implemented.

11. Written Notice

The Complaints Officer must write to the complainant, and the person about whom the complaint was made; summarising the finding made and the reasons behind that finding, together with a copy of Council's decision.

12. Review and Appeal

- (a) Decisions made through the complaints management process will be final and binding.
- (b) Both parties have no rights to request a review or appeal of the decision.

13. Confidentiality and Privacy

- (a) 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.
- (b) All parties involved in the complaints management process must maintain confidentiality and respect the privacy of individuals involved.
- (c) Information related to complaints and investigations will be handled in accordance with relevant privacy laws and regulations.
- (d) Unauthorised disclosure of complaint details or providing false or misleading information is an offence under sections 8A.36 and 8A.38 of the Act and may result in a penalty of up to \$10,000.

14. Follow up and Further Action

- (a) The Complaints Officer is responsible for monitoring the actions and timeframes set out in the action plan adopted by Council.
- (b) Where a Council Member, Committee Member or Candidate does not undertake the actions required by the Council following a breach of the Code, this may constitute a Conduct Breach under Part 8A of the Act and may be referred to the Local Government Inspector.

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- (c) The Complaints Officer for the Shire of Toodyay will comply with the provisions of the *Local Government Act 1995* in respect to an alleged Behavioural Breach or conduct breach.

15. Training and Awareness

- (a) The Shire will provide training and awareness programs to Members and stakeholders on the Code of Conduct and complaints management procedures.
- (b) Regular updates and communication will be issued to ensure understanding and compliance with the policy.

16. Record Keeping

- (a) The Shire will maintain accurate records of all complaints received, actions taken, and outcomes achieved.
- (b) Records will be securely stored and accessible only to authorised personnel.

17. Compliance and Review

This policy may be cancelled or reviewed regularly to ensure alignment with legislative requirements, industry standards, and best practices. Members and Workers will be notified of any variation to this policy by the normal correspondence method.

18. Implementation

This policy will be disseminated to all employees, elected officials, contractors, volunteers, and stakeholders of the Shire.

Reference Information

- [Legal Representation and Costs Indemnification Policy](#) (ADM4);
- [Shire of Toodyay Customer Service Charter](#);
- Shire of Toodyay [Code of Conduct](#) for Council Members, Committee Members and Candidates;
- [Risk Management](#) Policy (ADM18) – containing the Risk Matrix tables.

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

Legislation

[Local Government Act 1995 – Part 8A](#)

[Local Government \(Model Code of Conduct\) Regulations 2021.](#)

[Local Government \(Local Government Inspector\) Regulations 2025](#)

[Local Government \(Administration\) Regulations 1996](#)

Note: The Governance Coordinator may update these references on a regular basis without the need for the policy returning to Council.

Associated documents

Complaint About Alleged Breach Form ([Attachment A](#)).

Approved by Council: 05/02/2026

Page 7 of 13

REVISED Complaints of Alleged Breach of Code of Conduct for Council Members, Committee Members and Candidates

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Document control information	
Document Category	Governance
Document Title	Complaints of alleged breach of Code of Conduct for Council Members, Committee Members and Candidates
Document ID	GOV4
Document Owner (position title)	Chief Executive Officer
Author (position title)	Chief Executive Officer
Initial Council Adoption <i>(including Date and Resolution No.)</i>	27 April 2022 (CRN: OCM061/04/22)
Last Council Review <i>(including Date and Resolution No.)</i>	27 February 2025 (CRN. OCM035/02/25)
Date of approval	t.b.a.
Approving authority	Council
Absolute or Simple Majority Decision:	Absolute
Access restrictions	Nil
Date Published	t.b.a.
Date of next review	as changes are made through local government reform

Approved by Council: 05/02/2026

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REVISED Complaints of Alleged Breach of Code of Conduct for Council Members, Committee Members and Candidates

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Council Policy: Complaints of Alleged Breach of Code of Conduct for Members, Committee Members and Candidates

Attachment A

Complaint Form - Alleged Breach of the Code of Conduct For Council Members, Committee Members and Candidates

(Division 3 – Behavioural Breaches) of the Local Government (Model Code of Conduct) Regulations 2021

Important Information – Please Read Before Completing This Form

- Complaints must be lodged within one month of the alleged breach occurring.
- Complaints alleging Behavioural Breaches under Division 3 of the Code of Conduct are generally managed by the Shire.
- **Escalation Rule:** If the person who is the subject of the complaint has been found to have committed two or more Behavioural Breaches since 1 January 2026, this complaint must be referred to the Local Government Inspector under section 8A.12 of the Local Government Act 1995 for escalation and possible formal adjudication.
- Confidentiality requirements apply under section 8A.36 of the Act. Disclosure of complaint details is an offence and may result in penalties of up to \$10,000.
- Providing false or misleading information is an offence under section 8A.38 of the Act and may result in penalties of up to \$10,000

Name and Details of person making the complaint

Full Name: _____
(include Title, initials and surname of the person making the complaint)

Main Address: _____
(Residential / Premises Address including Suburb and Postcode)

Postal Address: _____
(if different from above)

Phone (H): _____ (M): _____ (W): _____

Email: _____

Name of person alleged to have committed the breach:

Full Name: _____
(include Title, initials and surname)

Position: **Council Member** **Committee Member** **Candidate**



Administration Centre
15 Fiennes Street (PO Box 96)
TOODYAY WA 6566

T (08) 9574 9300
E complaints@toodyay.wa.gov.au
W www.toodyay.wa.gov.au

Name of person alleged to have committed the breach: _____

Date that the alleged behaviour breach occurred: _____

Location where the alleged breach occurred: _____

Which of the behaviours prescribed in Division 3 of the Shire of Toodyay's Code of Conduct do you allege this person has breached?	
Clause 8. Personal integrity	
(1) A council member, committee member or candidate —	
(a) must ensure that their use of social media and other forms of communication complies with this code; and	<input type="checkbox"/>
(b) must only publish material that is factually correct	<input type="checkbox"/>
(2) A council member or committee member —	
(a) must not be impaired by alcohol or drugs in the performance of their official duties; and	<input type="checkbox"/>
(b) must comply with all policies, procedures, and resolutions of the local government.	<input type="checkbox"/>
Clause 9. Relationship with others	
As a representative of the Shire of Toodyay, a council member, committee member or candidate —	
(a) must not bully or harass another person in any way; and	<input type="checkbox"/>
(b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and	<input type="checkbox"/>
(c) must not use offensive or derogatory language when referring to another person; and	<input type="checkbox"/>
(d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and	<input type="checkbox"/>
(e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.	<input type="checkbox"/>
Clause 10. Council or committee meetings	
When attending a council or committee meeting, a council member, committee member or candidate —	
(a) must not act in an abusive or threatening manner towards another person; and	<input type="checkbox"/>

Form approved by Council on t.b.a.

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REVISED Attachment A – Complaint Form - Alleged Breach of the Code of Conduct

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Which of the behaviours prescribed in Division 3 of the Shire of Toodyay’s Code of Conduct do you allege this person has breached?	
(b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and	<input type="checkbox"/>
(c) must not repeatedly disrupt the meeting; and	<input type="checkbox"/>
(d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and	<input type="checkbox"/>
(e) must comply with any direction given by the person presiding at the meeting; and	<input type="checkbox"/>
(f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.	<input type="checkbox"/>

Provide full details of the alleged breach.
Attach any supporting evidence to your complaint form.

List any additional information you have provided as part of this complaint:
Please ensure all information relevant to the alleged breach has been attached. This information will be the basis on which the complaint is considered.

List any additional information you have provided as part of this complaint:
 Please ensure all information relevant to the alleged breach has been attached. This information will be the basis on which the complaint is considered.

Have you made any efforts to resolve the complaint with the Respondent?
 Please note, you **MUST** complete this section

YES	<input type="checkbox"/>	If yes, please describe the efforts that you have made. <hr/> <hr/> <hr/> <hr/> <hr/>
NO	<input type="checkbox"/>	If no, please include a brief statement explaining why you have not made any efforts to resolve the issue with the person complained about. <hr/> <hr/> <hr/> <hr/>

The Shire of Toodyay has a policy that the Complainant and the Respondent are to participate in a mediation process before the complaint is dealt with.

The objective is to support both parties to reach a mutually satisfactory outcome that resolves the issues and restores the relationship between them. An outcome may be that as the Complainant, you will have absolute discretion to withdraw or continue with this Complaint.

Desired outcome of the Complaint
 What would you like to happen as a result of lodging this complaint?

Desired outcome of the Complaint
What would you like to happen as a result of lodging this complaint?

Declaration by Complainant *please sign and date*

I declare that the information provided is true and correct to the best of my knowledge.

Complainant's Signature: _____

Date of signing: _____

Completed and signed complaint form is to be forwarded to:

Email: complaints@toodyay.wa.gov.au

Post: Complaints Officer, Shire of Toodyay PO Box 96 Toodyay WA 6566

By Hand: Complaints Officer, Shire of Toodyay, Admin Centre, 15 Fiennes St, Toodyay WA 6566

Confidentiality Notice

This form contains information relating to a complaint under the Local Government Act 1995. Disclosure or use of any details of this complaint without lawful authority is prohibited under section 8A.36 of the Act and may result in penalties of up to \$10,000.

OFFICE USE ONLY: *Received by the Council Appointed Complaints Officer*

Authorised Officer's Name: _____

Authorised Officer's Signature: _____

Date received: _____

Form approved by Council on t.b.a.

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REVISED Attachment A – Complaint Form - Alleged Breach of the Code of Conduct

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Audit, Risk and Improvement Committee Charter

Approved and adopted by Council on [Thursday 27 March 2025 t.b.a](#) (CRN: [OCM/064/03/25 t.b.a.](#))

1. Introduction

- 1.1 Council must establish an Audit, Risk and Improvement Committee of 3 or more persons to assist the Council, pursuant to section 7.1A(1) of the *Local Government Act 1995*.

2. Role

- 2.1 The Committee assists the Council in fulfilling its oversight responsibilities in relation to ~~the systems of risk management, and internal control, the Shire's processes for monitoring compliance with laws and regulations, including the code of conduct,~~ financial and performance reporting, ~~legislative compliance and governance improvement including monitoring the implementation of actions required under section 7.12A of the Act and audit.~~ The committee is not responsible for the management of these functions and cannot involve itself in management processes or procedures;
- 2.2 The Committee will engage with management in a constructive and professional manner to perform its responsibilities;
- 2.3 The Committee is responsible to and reports to Council;
- 2.4 Members of the Committee are expected to:
- understand the legal and regulatory obligations of the Council for governing the Shire of Toodyay;
 - understand the Shire of Toodyay governance arrangements that support achievement of the Shire of Toodyay strategies and objectives;
 - exercise due care, diligence and skill when performing their duties;
 - adhere to the Shire of Toodyay's Code of Conduct for Council Members, Committee Members and Candidates, and the Code of Ethics of any professional body which they are a member of;
 - help to set the right tone in the Shire of Toodyay, by demonstrating behaviours which reflect the Shire of Toodyay's vision, primary values and desired culture;
 - be aware of contemporary and relevant issues impacting the local government sector; and
 - respect that information provided to the Committee is to be used only to carry out their responsibilities, unless expressly agreed by Council; and
- 2.5 The Committee will prepare an annual work plan that outlines when it will perform key activities, in consultation with Council.

Corporate Document Adopted by Council: [27/03/2025 t.b.a.](#)
REVISED Audit, Risk and Improvement Committee Charter

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3. Authority

- 3.1 The Committee does not have executive powers or authority to implement actions in areas over which the Chief Executive Officer has legislative responsibility and does not have any delegated financial responsibility or powers pursuant to section 7.1C of the *Local Government Act 1995*.
- 3.2 The Council authorises the Committee, in accordance with this Charter, to:
- (a) obtain any information it requires (subject to any legal obligation to protect information) for the purpose of fulfilling its duties, in consultation with the Chief Executive Officer;
 - (b) request the attendance of any official, including the Council, at committee meetings in consultation with the Chief Executive Officer; and
 - (c) provide advice and guidance to Council in terms of achieving Council's strategic direction which is illustrated via the adoption of the Shire of Toodyay Council Plan 2023-2033 and associated Integrated Planning Strategic documents.
- 3.3 The Audit, Risk and Improvement Committee may undertake other activities as requested by the Council, subject to section 7.1C of the *Local Government Act 1995* "Delegation to Audit, Risk and Improvement Committee.

4. Title of Committee

The committee shall be known as the 'Audit, Risk and Improvement Committee.'

5. Decisions made by the Committee

Decisions made by the Audit, Risk and Improvement Committee are to be made pursuant to 7.1CA of the *Local Government Act 1995*.

6. Membership

Membership shall consist of up to seven members.

6.1 Committee Members

- (a) When members of the Committee are formally appointed by Council under *absolute majority* most of the members must be Councillors pursuant to s.7.1A(2) of the *Local Government Act 1995*;
- (b) Council is required to review the membership of the Committee after every ordinary election day in accordance with s.5.11 of the *Local Government Act 1995*;
- (c) Where Council reviews the membership of the Committee, they may choose to re-appoint members based on their ability to contribute to the work of the committee. This ensures an appropriate balance between continuity of membership, the contribution of fresh perspectives and a suitable mix of qualifications, knowledge, skills, and experience.
- (d) The total length of time an independent community member can sit on the committee shall not exceed 6 years;



- (e) Where a person is appointed as a member of a committee the person's membership of the committee continues until:
- i. the person resigns from membership of the committee; or
 - ii. Council removes the person from the office of committee member, or the office of committee member otherwise becomes vacant; or
 - iii. the committee is disbanded; or
 - iv. the next ordinary elections day,
- whichever happens first.
- (f) Where a vacancy arises for independent community members the process at 6.2.6 (b) of this charter applies;
- (g) Committee members will collectively have a broad range of skills, knowledge, and experience to competently perform their duties.
- 6.2 Appointment of Presiding and Deputy Presiding Member
- 6.2.1 Appointment made by Council
- (a) Council must appoint a member of a committee to be the Presiding Member of the Committee pursuant to section 5.12(1) of the *Local Government Act 1995* however the Presiding Member must be an independent Presiding Member pursuant to section 7.1A(3);
 - (b) Council must appoint a member of the Committee to be the Deputy Presiding Member of the Committee (to chair the meeting if the independent presiding member is unable to do so) pursuant to section 7.1B(1) of the *Local Government Act 1995* however the Deputy Presiding Member must also be an independent Deputy Presiding Member pursuant to section 7.1A(4);
- 6.2.2 Knowledge and skills
- The following criteria will be used when assessing applications:
- relevant professional qualifications (such as accounting, auditing, legal, Information technology, and business);
 - relevant professional knowledge and expertise;
 - understanding of / or experience in local government;
 - understanding of the role of corporate governance in organisations; and
 - previous experience on similar committees.



6.2.3 Independence

To ensure the committee maintains its independence and is seen as being independent, neither the Presiding nor Deputy Presiding Member can be:

- A councillor of the Shire or of any other local government;
- An employee of the Shire or someone who is nominated by, or is to be appointed to represent any employee of the Shire;
- Have any operating responsibilities within the Shire;
- Provide any paid services to the Shire either directly or indirectly in any other role.

6.2.4 Term

- (a) appointments of the Presiding Member and the Deputy Presiding Member shall be for a maximum term of two years, with terms coinciding with the electoral cycle of the Shire.
- (b) A maximum of three terms (6 years) is to be set as the maximum for either position.

6.2.5 Remuneration

Remuneration for the independent committee members including the Presiding Member and Deputy Presiding Member will be set in accordance with the Salaries and Allowances Tribunal Determination when issued.

- (a) The Independent members upon submission of relevant paperwork will be reimbursed for the following:
 - i. Mileage to and from audit, risk and improvement committee meetings at the rate set out in the salaries and allowance tribunal determination for Independent Committee -Elected members; and
 - ii. One third (33.33%) 85% of the maximum allowance permitted to pay the independent committee members per the *Salaries and Allowance Act 1975*.

6.2.6 Recruitment process

- (a) If the Committee is of the view that current independent members meet the criteria set out in this guidelines then it may recommend to Council the continued appointment of the independent members for a further two years if the current member wishes to.
- (b) Where a vacancy arises, the following process will be undertaken:
 - i. The vacancy shall be publicly advertised pursuant to s.1.7 of the *Local Government Act 1995*;

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- ii. Applications shall be reviewed and assessed by an internal panel of Shire Officers that will include: The Chief Executive Officer, Executive Manager Finance and Corporate Services, and the Governance Coordinator;
- iii. A report shall be provided to the Selection Panel which will consist of the Chief Executive Officer and the Shire President; making a recommendation of shortlisted candidates for interview;
- iv. The Chief Executive Officer will prepare a report on the selection process and make a recommendation for the appointment of the Presiding and Deputy Presiding Members. The report shall be submitted directly to Council;
- v. The Chief Executive Officer will send out letters of appointment;
- vi. The Chief Executive Officer will conduct an induction with the appointed Presiding and Deputy Presiding Members.

Meeting Attendees While the CEO, nor his or her delegate, must not be a member of the Committee, it is important that they attend meetings to provide context on important issues impacting the Shire of Toodyay;

- 6.3 The Presiding Member of the Committee may, through the office of the Chief Executive Officer, invite other Council representatives, the CEO, Shire Officers, an Officer from the Auditor-General's Office, or the Auditor to present information to the meeting or to attend as an observer;
- 6.4 The Committee will be administratively supported by a Shire Officer nominated by the Chief Executive Officer;
- 6.5 Committee members attending electronically must comply with Regulation 14C of the Local Government (Administration) Regulations 1996 by requesting attendance by electronic means pursuant to regulation 14C(2)(b) of the *Local Government (Administration) Regulations 1996*, when authorised to attend the meeting electronically by the Shire President or by Council; however the Shire President cannot authorise a member to attend a meeting electronically if the member's attendance would result in the member attending more than half of the meetings (including the proposed meeting) of the committee scheduled for the calendar year, pursuant to the provisions of Regulation 14C(3) of the *Local Government (Administration) Regulations 1996*; and
- 6.6 Members must not attend the meeting or the closed part of the meeting unless, before the meeting, or the part of the meeting is closed, the member declares that the member can maintain confidentiality during the meeting or the closed part of the meeting pursuant to regulation 14CA(5) of the *Local Government (Administration) Regulations 1996*.

7. Responsibilities

- 7.1 The Committee is an independent committee whose functions are in accordance with Regulation 16 of the *Local Government (Audit) Regulations 1996*.

Corporate Document Adopted by Council: [27/03/2025t.b.a.](#)
REVISED Audit, Risk and Improvement Committee Charter

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7.2 The Committee assists Council in fulfilling its responsibilities in relation to:

(a) Risk management, fraud and internal control

- i. providing oversight on significant risk exposures and control issues, including fraud risks, corporate governance issues, or other matters as necessary when requested by the Chief Executive Officer or Council;
- ii. review financial policies, governance policies, complaints management, conflict of interest, or public interest disclosure policies and make a recommendation to Council;
- iii. reviewing summary reports from the Chief Executive Officer on communication from external parties including regulators (i.e. LGIS, Office of the Auditor General, LGIS, Corruption and Crime Commission, etc) that indicate problems in the internal control system or inappropriate management of risk actions in accordance with Regulation 16 (c) of the *Local Government (Audit) Regulations 1996*;
- iv. annually reviewing the Shire of Toodyay's assurance map to ensure that risk and control activities are coordinated, communicated, and managed effectively;
- v. bi-annually reviewing the Shire of Toodyay's risk management framework and risk register dashboard to ensure that the Shire will achieve its strategic objectives related to governance;
- vi. reviewing the effectiveness of business operations and oversight frameworks, as the third line of defence within the Shire's risk management framework by considering and reviewing reports from the Chief Executive Officer on the appropriateness and effectiveness of the Shire's systems and procedures in relation to financial management, risk management, risk profiles, internal control, and legislative compliance at least once every four years. The Committee will make a recommendation to Council on the results of that review;
- vii. monitoring changes in government strategies, the economic and business environment and other trends and factors related to the Shire's risk profile by meeting periodically with key management, internal auditors, the OAG, and compliance staff, to understand and discuss the impact of these changes or trends on the risk profile;
- viii. reviewing whether Council has an effective Risk Management Framework, and, based on knowledge and understanding of the Shire's risks, that material business risks are appropriately reflected in the risk profile and reported to Council;
- ix. reviewing and assessing the effectiveness of processes for identifying, managing, treating, and mitigating the Shire's risks in accordance with the Shire's Risk Management Framework and ensuring that remaining risks align with the Shire's risk appetite;
- x. considering the adequacy and effectiveness of internal controls and the risk management framework by:



- a. Reviewing reports from the Administration, Internal Audit, consultants, regulators, and the OAG and/or auditor.
 - b. ensuring risk registers consider risks that may impact whether the Shire of Toodyay will achieve its strategic objectives.
 - c. reviewing Shire's response to IT risks, including cyber risks.
 - d. monitoring the Administration responses and ensuring timely correction actions are taken by the Administration.
 - e. understanding the process of managing insurable risks and assessing whether the Shire of Toodyay has adequate insurance cover for these risks.
 - f. assessing whether the Administration has controls in place for non-routine types of transactions and/or any potential transactions that might carry an unacceptable degree of risk.
 - g. enquiring with the Administration and the OAG and/or auditor regarding their assessment of the risk of material misstatement in the financial report due to fraud.
 - h. enquiring with the Administration and the OAG and/or auditor about whether they are aware of any actual, suspected, or alleged fraud or corruption affecting the Shire, including any response to the matters.
 - i. reviewing the Shire's processes and systems to detect, capture and respond to fraud risks, including preventative measures.
 - xi. reviewing the business continuity planning process and be assured that material risks are identified and appropriate business continuity plans, including disaster recovery plans, are in place;
 - xii. reviewing summary reports on all suspected, alleged, and actual frauds, thefts, and breaches of or non-compliance with laws, regulations and standards and ensuring these are reported to the Council and/or relevant authorities; and
 - xiii. reviewing summary reports on communication from external parties including regulators that indicate problems in the internal control systems or inappropriate management actions.
- (b) Compliance and ethics**
- i. understanding Council's compliance framework including its obligations, the officers responsible for compliance activities and Administration oversight and review of these processes;
 - ii. considering the impact of Council's culture on compliance processes;
 - iii. aware of the Shire's processes for communication and the Shire's Code of Conduct;
 - iv. assessing the effectiveness of, and compliance with, the Shire of Toodyay's Code of Conduct;



- v. obtain updates from the Complaints Officer appointed by Council;
- vi. overseeing compliance by reviewing arrangements that monitor the impact of changes in key laws, regulations, internal policies, and accounting standards affecting Shire of Toodyay operations;
- vii. review the annual Compliance Audit Return in accordance with the *Local Government (Audit) Regulations 1996* and report to the Council the results of that review **including any recommendations**;
- viii. obtaining updates from the Chief Executive Officer on matters of compliance and ethical matters that may have material impact on the Council's financial statements, strategy, operations, health and safety or reputation; and
- ix. review of the Disclosure of Interests Register and the Delegation and Returns Register.

(c) Financial and performance reporting

- i. reviewing the annual financial statements and provide advice to the Council about whether they should be accepted by Council. This review includes assessing:
 - a. whether the financial statements comply with the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards;
 - b. whether the financial statements accurately reflects the Shire of Toodyay's financial position and performance, and if not, whether additional disclosures are required;
 - c. the appropriateness of accounting policies and disclosures, including changes to accounting policies;
 - d. areas of significant judgement, estimation and significant or non-routine transactions;
 - e. whether appropriate Administration action has been taken in response to any issues raised by the OAG and/or auditor, including financial statement adjustments or revised disclosures;
 - f. the quality of the Shire of Toodyay's processes for preparing the financial statements, including how Administration has checked that they comply with relevant requirements; and
 - g. significant issues, errors or discrepancies in the draft financial statements and ensuring members understand the reasons why these occurred.
- ii. receive and review the report from the Chief Executive Officer in regard to the review of the appropriateness and effectiveness of the Shire's systems and procedures in relation to financial management, internal control, and legislative compliance; and



- iii. determine whether appropriate action has been taken in response to any issues reported by the Chief Executive Officer in terms of the quality of the Shire's processes for preparing financial statements, and how significant issues, errors or discrepancies in the financial statements are communicated to members.

(d) Audit

The Committee will have an opportunity to meet with the OAG's Auditor at least once in every year to be able to discuss the results of financial and performance audits conducted within the Shire of Toodyay, including any difficulties encountered during the conduct of the audit, restrictions on scope of activities or access to information.

Other committee responsibilities may include:

- i. liaising with the CEO to ensure the effective and efficient management of the local government's financial accounting systems and compliance with legislation;
- ii. receiving the Administration's response to OAG and/or Auditor findings and recommendations;
- iii. receiving reports from the OAG and/or Auditor including Auditor's reports, closing reports and Administration letters, and discussing any significant resolved, or unresolved disagreements within the reports provided to the Shire;
- iv. receiving a copy of representation letters signed by the Chief Executive Officer;
- v. reviewing performance audits conducted at the Shire of Toodyay and ensuring that agreed recommendations are implemented;
- vi. reviewing results of relevant OAG and/or auditor's audit reports and better practice publications for guidance on good practices, including any self-assessment by the Administration;
- vii. reviewing the form and content of the Auditor's report on the local government's financial and performance report. This may include any proposed modification, emphasis of matter, key audit matters, other matters, and uncorrected misstatements in other information;
- viii. examine the reports of External Auditors after receiving a report from the Chief Executive Officer on the matters to:
 - (a) determine if any matters raised require action to be taken by the Council;
 - (b) review the implementation of any action so determined in respect of those matters; and
 - (c) determine whether appropriate action has been taken in response to any issues raised by the Office of the Auditor General and/or External Auditors, including financial statement adjustments or revised disclosures.



ix. monitoring the implementation of actions required under section 7.12A(3) and any other improvement measures identified in audit or performance reports.

(e) Other responsibilities

Perform other activities related to the role of this Charter as requested by the Council.

8. Meetings

8.1 The Committee will meet at least 4 times each calendar year. Meeting dates are set by Council; and

8.2 A meeting of the Committee may be called at any time in accordance with the *Shire of Toodyay Standing Orders Local Law 2008*.

9. Independence and conflicts of interest

9.1 External members should consider past employment, consultancy arrangements and related party issues when making these declarations to the Council. In consultation with the Presiding Member, the Council should be satisfied that there are sufficient processes in place to manage any actual, perceived, or potential conflicts of interest;

9.2 At the start of each Committee meeting, members are required to declare any personal interests that may apply to specific matters on the meeting agenda. The Presiding Member, in consultation with the Committee where appropriate, is responsible for deciding if the members should excuse themselves from the meeting or from the committee's consideration of the relevant agenda item(s); and

9.3 Details of any personal interests declared by the Presiding Member and other members, and actions taken to manage the conflicts, should be appropriately recorded in the meeting minutes and the Register of Financial Interests in accordance with Section 5.88(2)(b) of the *Local Government Act 1995*.

10. Performance Assessment arrangements

10.1 The Presiding Member of the Committee, in consultation with the Council, will review the performance of the Committee annually;

10.2 The review is performed with appropriate input from Council, Committee Members, Shire Officers, and other relevant stakeholders;

10.3 The Presiding Member will provide advice to the Council on the members' performance, particularly for external members, or members where an extension of tenure is being considered; and

10.4 The Committee will always consider the costs and benefits of activities the Committee performs.

11. Reporting

11.1 The Committee will, as often as necessary, and at least once a year, report to the Council on its operations and activities during the year including its review of the Compliance Audit Return and monitoring of improvement actions under

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[section 7.12A](#) and confirm to the Council that all functions outlined in this charter have been satisfactorily addressed; and

- 11.2 The Committee may at any time, report to the Council on any other matters it deems to be sufficiently important. In addition, any individual Committee members may request a meeting with the Council at any time.

12. Review of charter

- 12.1 The Committee will review the charter once every two years following local government ordinary elections or more frequently if required, with appropriate input from Committee Members and Shire Officers, and other relevant stakeholders;
- 12.2 The Shire will ensure that this charter complies with relevant legislative and regulatory requirements and will consider proposed amendments from the Committee when necessary to ensure that it accurately reflects the committee's role and responsibilities; and
- 12.3 Council will review and formally approve this charter.

Approval by Council – Resolution No OCM061/03/25

Signature – Shire President	Date
-----------------------------	------

Received by the Audit, Risk and Improvement Committee:

Signature – Audit, Risk and Improvement Committee Presiding Member	Date
--	------

Reference Information

- [Committee Book endorsed by Council.](#)
- [Risk Management Framework endorsed by Council.](#)

Legislation

- [Local Government Act 1995](#)
- [Local Government \(Audit\) Regulations 1996](#)

Corporate Document Adopted by Council: [27/03/2025t.b.a.](#)
REVISED Audit, Risk and Improvement Committee Charter

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Associated documents

- [Shire of Toodyay Standing Orders](#) (Local Law) 2008(3.4, Part 13, and 17.6);
- [Code of Conduct for Council Members, Committee Members and Candidates](#)
- [Statement of Business Ethics](#)

Document control information	
Document Category	Governance
Document Title	Audit, Risk and Improvement Committee Charter
Document ID	CD05
Document Owner (position title)	Council
Author (position title)	CEO
Initial Council Adoption (including Date and Resolution No.)	15 December 2020 Resolution No 361/12/20
Last Council Review (including Date and Resolution No.)	27 March 2025 Resolution No OCM061/03/25
Date of approval	27-March-2025t.b.a.
Approving authority	Council
Absolute or Simple Majority Decision:	Absolute Majority
Access restrictions	Nil
Date Published	4-April-2025t.b.a
Date of review	27-March-202522/01/2026
Date of next review	As per 12.1 in the Charter <u>or when legislatively required to do so-</u>

Corporate Document Adopted by Council: [27/03/2025t.b.a.](#)
REVISED Audit, Risk and Improvement Committee Charter

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TRIBUNAL DETERMINATION 2025 - 026

SALARIES AND ALLOWANCES ACT 1975
LOCAL GOVERNMENT CEO AND ELECTED COUNCIL MEMBERS
DETERMINATION VARIATION NO. 1 OF 2025

PREAMBLE

The Salaries and Allowances Tribunal has issued a determination variation to reflect the recent proclamation of sections of the *Local Government Amendment Act 2024* and the issuing of Local Government Audit Regulations with respect to Local Government Audit, Risk and Improvement Committees.

DETERMINATION VARIATION

The Local Government Chief Executive Officers and Elected Council Members Determination of the Salaries and Allowances Tribunal made on 4 April 2025 under sections 7A, 7B and 7BAA of the *Salaries and Allowances Act 1975*, as amended from time to time, is hereby varied as set out below, with effect on and from 1 January 2026.

In Part 1.4 Terms used, delete reference to Committee meeting and insert the following:

Committee meeting means a meeting of a committee of a council where the committee comprises:

- (a) council members only; or
- (b) council members and/or employees of the local government or regional local government and/or independent members.

After Part 6.4, insert the following:

6.4 A Meeting attendance fees for Independent Audit, Risk and Improvement Committee members – per meeting

- (1) In accordance with section 5.100(1)(b) of the LG Act, the fee payable by a local government or regional local government council to an Independent Audit, Risk and Improvement Committee (ARIC) Member (whether Presiding Member, Deputy Presiding Member, Deputy Member or Member) for attendance at an ARIC meeting must be set within the range provided in table 8A. The fees provided in table 8A are exclusive of superannuation. Local government bodies should seek their own professional advice in regard to whether or not independent committee members are to be paid superannuation.
- (2) The range in table 8A is provided to enable local governments to appropriately compensate independent ARIC members depending on the skills and expertise required to undertake the roles. The local government must resolve that the fee

represents value for money. The State Government’s Audit and Financial Advisory Services Common Use Agreement (CUAFA2024) may be used as guide.

Table 8A: per meeting fees for independent ARIC members – local government and regional local governments

Independent ARIC per meeting fees		
Bands	Independent ARIC Member	
	Min	Max
1 – 4	\$105	\$1,215

- (3) In accordance with sections 5.100(4), (5) and (6) of the LG Act, an independent ARIC member can be reimbursed for attending ARIC meetings.
- (4) The extent to which an independent committee member can be reimbursed for expenses attending ARIC meetings is the actual travel and associated costs incurred by the independent member demonstrated to the satisfaction of the local government.

Signed on 19 December 2025

E Prof M Seares AO
CHAIR

Dr M Schaper
MEMBER

Mr O Whittle
MEMBER

SALARIES AND ALLOWANCES TRIBUNAL



Local Government Payments and Gifts to Members

Introduction

This policy is intended to ensure that any payments made to Members are compliant with legislative provisions contained in Division 8 of the *Local Government Act 1995* (the Act).

Objective

To provide guidance in relation to local government payments to Members in accordance with The Determination, and any subsequent Determination Variations made by the Salaries and Allowances Tribunal, pursuant to Section 7B and 7BAA of the *Salaries and Allowances Act 1975*. This policy also provides guidance in relation to the management and use of laptops issued to Elected Members.

Scope

This policy applies to Elected Members and Independent Committee Members.

Definitions

Term	Definition
Act	<i>Local Government Act 1995</i> .
CEO	Chief Executive Officer
Committee Meeting	A meeting of a Council Committee <u>established under the <i>Local Government Act 1995</i></u> where the committee comprises - (a) council members only; or (b) council members and independent committee members;
Council	The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008</i> .
Determination Variation	A variation made by the Salaries and Allowances Tribunal where they issue a determination to vary The Determination initially made; as The Determinations are made once every 12 months in accordance with the current Salaries and Allowances Act
Independent Committee Member	A person who is a committee member but who is neither a council member nor an employee (s5.100(1) of the <i>Local Government Act 1995</i>).

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REVISED Local Government Payments and Gifts to Members

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Term	Definition
ITC Expenses *	(a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the <i>Local Government (Administration) Regulations</i> ; or (b) any other expenses that relate to information and communications technology (for example, telephone call charges and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the <i>Local Government (Administration) Regulations</i> .
ITC Support	Information Technology (Provider) Contractors.
Logbook	A logbook is a record kept that will provide evidence of: <ul style="list-style-type: none"> • details of kilometres travelled for business and for private use; • odometer readings on which a member estimates fuel and oil use; and • a member's other car expenses (i.e. parking and fuel receipts would be kept with the logbook). <p><i>Note: A signed copy of the logbook page, together with original copies of the receipts would be attached to the reimbursement form that will be submitted by members for reimbursement.</i></p>
Member	In relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of a committee.
Other Expenses	Expenses that may be incurred by Members outside of this policy (e.g. dry-cleaning).
Regulations	Local Government (Administration) Regulations 1996.
SAT	Salaries and Allowances Tribunal.
Shire	The Shire of Toodyay.
Shire President	A mayor or president elected by the council from amongst the councillors.
The Determination	The Local Government CEO and Elected Members determination as "determined" by the Salaries and Allowances Tribunal under the <i>Salaries and Allowances Act 1975</i> section 7B. (s.5.98 of the Act).

Adopted by Council on: t.b.a.

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Term	Definition
Travel and Accommodation Expenses *	(a) travel costs, as prescribed by regulation 31(1)(b) and (c) of the <i>Local Government (Administration) Regulations</i> ; or (b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the <i>Local Government (Administration) Regulations</i> .

Note: Definitions marked with an * have been derived from the Local Government Chief Executive Officers and Elected Members determination made by the Salaries and Allowances Tribunal.

Policy Statement

The entitlement of an Elected Member, or Independent Committee Member to a fee, allowance or reimbursement of an expense within the limitations of The Determination; or established under the Act (or Regulations) is in accordance with this policy.

Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the Shire.

1. Annual Attendance Fees – Elected Members

Pursuant to s.5.99 of the Act, all Elected Members shall receive an annual fee equal to ~~85%~~ ~~one third (33.33%)~~ ~~85%~~ of the maximum annual fee determined by the Salaries and Allowances Tribunal under section 7B of the Salaries and Allowances Act.

2. Meeting Attendance Allowance – Independent Committee Members

Pursuant to s.5.100(2)(b) and (3)(b) of the Act, Independent Committee Members of the ~~following Committees: Audit, Risk and Improvement Committee~~

- ~~Audit and Risk Committee;~~
- ~~Environmental Advisory Committee; and~~
- ~~Heritage Advisory Committee~~

shall receive a Meeting Attendance Allowance equal to ~~one third (33.33%)~~ ~~85%~~ of the maximum prescribed meeting fee per meeting as determined by the Salaries and Allowances Tribunal under section 7BAA of the *Salaries and Allowances Act 1975*.

3. Annual Allowance - Shire President

Pursuant to s.5.98A of the Act, and Part 7: Annual Allowance for a Mayor, President, Chair, Deputy Mayor, Deputy President and Deputy Chair of The Determination made by the Salaries and Allowances Tribunal, the Shire President shall receive an annual allowance equal to 85% of the maximum value of the Annual Allowance for a Band 3 local government.

4. Annual Allowance - Deputy President

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Pursuant to s.5.98A of the Act, and Part 7: Annual Allowance for a Mayor, President, Chair, Deputy Mayor, Deputy President and Deputy Chair of The Determination made by the Salaries and Allowances Tribunal, the Deputy Shire President shall be entitled to an annual allowance of not more than 25% of the Shire President's Annual Allowance as determined in Clause 3 of this policy.

Where the Deputy Shire President performs the functions of the Shire President for a period of no less than four months, the deputy will be entitled to receive the Shire President's Annual Allowance as determined in Clause 3 of this policy.

5. Reimbursement of Expenses

Regulations prescribe the types of expenses that are to be reimbursed to Members, on presentation of sufficient evidence of the cost of expenses incurred when attending a Council Meeting or a meeting of a committee of which he or she is also a Member.

A logbook will be issued to Members for the purpose of providing evidence to the Shire for reimbursement of expenses. Costs will not be reimbursed without sufficient evidence of the cost incurred being provided.

Prescribed expenses to be reimbursed by the Shire are as follows:

5.1 Childcare

Members are entitled to be reimbursed for childcare costs incurred as a result of the member's attendance at a meeting of which they are a member as prescribed in regulation 31 of the *Local Government (Administration) Regulations 1996*.

The extent to which Members can be reimbursed for childcare expenses shall be as determined by the Salaries and Allowances Tribunal.

5.2 Reasonable Travel Costs

Members are entitled to be reimbursed for travel costs incurred as a result of the member's attendance at a meeting of which they are a member as prescribed in regulation 31 of the *Local Government (Administration) Regulations 1996*.

The extent to which Members can be reimbursed for travel expenses shall be as determined by the Salaries and Allowances.

5.3 Other expenses

If Members incur expenses outside of this policy, Council may consider, on a case-by-case basis, reimbursement of other expenses in accordance with the r.32 of the *Local Government (Administration) Regulations* in line with The Determination.

6. Annual Allowance in lieu of Reimbursement of Expenses

6.1 ICT Allowance

In accordance with s.5.99A of the Act, Elected Members shall receive an ICT Allowance to the value of \$1,000, paid in four quarterly instalments; in lieu of

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being reimbursed for expenses specified in r.31 (1)(a) of the *Local Government (Administration) Regulations 1996*.

7. Provision of Equipment

Elected Members shall be issued with a laptop for the purpose of managing agendas, minutes and documentation related to their roles as Elected Members.

The laptops shall remain the property of the Shire of Toodyay until the time of disposal.

To ensure consistency of software and up-to-date technology, new laptops will be issued every ~~8~~ 4 years, which is considered to be the maximum reliable life span.

~~Where a Member retires or is not re-elected within the 8-year period, the laptop will be returned to the Shire to be reissued to an incoming Member at their relevant swearing-in ceremony.~~

Disposal of Laptops

This will be in accordance with Council's Disposal of Property Policy.

At the conclusion of the 4 years the elected member has the option to purchase the laptop at its depreciated value.

Installation of software and apps

All software and applications installed on the laptops are to be approved by the Shire's ITC Support.

Restrictions on accessing websites

While it is expected that Members may use the laptops to conduct research, communicate with people, store relevant documentation and photographs, Members are forbidden from using their council issued laptops to access pornographic websites, download or store pirated material or store pornographic or other images for any purpose that may be illegal or otherwise reflect badly on the reputation of the Shire.

Maintenance

All maintenance on the laptops shall be the responsibility of the Shire of Toodyay, and only be performed by its appointed ITC Support.

Members are to report maintenance and technical issues to the Executive Manager Finance and Corporate Services GEO of the Shire who will refer the matter to the Shire's designated ICT Support staff or contractors for resolution.

Confidentiality

It is a requirement that laptops are password protected in an attempt to prevent unauthorised access. Members are not to make their laptop available to anyone else for use and shall not disclose their password to anyone.

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The forwarding, sharing or allowance of viewing of any confidential material contained on the laptops or within the Council Hub or Teams Environments to anyone is not permitted.

Records

Members must acknowledge that all information and documents contained at any time on the laptops remains the property of the Shire of Toodyay and at any time may be the subject of a Freedom of Information (FOI), or Police, Crime and Corruption Commission or other competent authority inquiry and as such may be made available to any of these investigating bodies. In addition all documents, images, sound recordings and emails are subject to the *State Records Act 2000* and as such form part of the official record of the Shire of Toodyay and therefore must be maintained in accordance with the Act.

Security

Members are wholly responsible for the security of their Shire issued laptops and must make every effort to keep their laptops secure at all times. In the event that a laptop is misplaced, lost or stolen, the Member must advise the [Executive Manager Finance and Corporate Services GEG](#) immediately so that appropriate steps may be taken.

8. Gifts to Council Members

Any Member may request Council to consider giving a gift to a Member in accordance with the Regulations.

Reference Information

- [Salaries and Allowances Tribunal Determination](#)
- [Disposal of Property Policy](#) (FIN12);
- [Attendance at Events Policy](#) (GOV14);
- ~~[Council Delegates Roles and Responsibilities Policy \(GOV12\); and](#)~~
- [Risk Management](#) (ADM18) – containing the Risk Matrix tables.
- [REVISED Audit, Risk and Improvement Committee Charter](#)

Legislation

Local Government Act 1995

Local Government (Administration) Regulations 1996 (Part 8 local government payments and gifts to members)

Associated documents

Expense Reimbursement Form

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Local Government Payments and Gifts to Members

Introduction

This policy is intended to ensure that any payments made to Members are compliant with legislative provisions contained in Division 8 of the *Local Government Act 1995* (the Act).

Objective

To provide guidance in relation to local government payments to Members in accordance with The Determination, and any subsequent Determination Variations made by the Salaries and Allowances Tribunal, pursuant to Section 7B and 7BAA of the *Salaries and Allowances Act 1975*. This policy also provides guidance in relation to the management and use of laptops issued to Elected Members.

Scope

This policy applies to Elected Members and Independent Committee Members.

Definitions

Term	Definition
Committee Meeting	A meeting of a Council Committee established under the <i>Local Government Act 1995</i> where the committee comprises - (a) council members only; or (b) council members and independent committee members;
Council	The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008</i> .
Determination Variation	A variation made by the Salaries and Allowances Tribunal where they issue a determination to vary The Determination initially made; as The Determinations are made once every 12 months in accordance with the current Salaries and Allowances Act
Independent Committee Member	A person who is a committee member but who is neither a council member nor an employee (s5.100(1) of the <i>Local Government Act 1995</i>).
ITC Expenses *	(a) rental charges in relation to one telephone and one facsimile machine, as prescribed by regulation 31(1)(a) of the <i>Local Government (Administration) Regulations</i> ; or (b) any other expenses that relate to information and communications technology (for example, telephone call charges

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Term	Definition
	and internet service provider fees) and that are a kind of expense prescribed by regulation 32(1) of the <i>Local Government (Administration) Regulations</i> .
ITC Support	Information Technology (Provider) Contractors.
Logbook	<p>A logbook is a record kept that will provide evidence of:</p> <ul style="list-style-type: none"> • details of kilometres travelled for business and for private use; • odometer readings on which a member estimates fuel and oil use; and • a member's other car expenses (i.e. parking and fuel receipts would be kept with the logbook). <p><i>Note: A signed copy of the logbook page, together with original copies of the receipts would be attached to the reimbursement form that will be submitted by members for reimbursement.</i></p>
Member	In relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of a committee.
Other Expenses	Expenses that may be incurred by Members outside of this policy (e.g. dry-cleaning).
SAT	Salaries and Allowances Tribunal.
The Determination	The Local Government CEO and Elected Members determination as "determined" by the Salaries and Allowances Tribunal under the <i>Salaries and Allowances Act 1975</i> section 7B. (s.5.98 of the Act).
Travel and Accommodation Expenses *	<p>(a) travel costs, as prescribed by regulation 31(1)(b) and (c) of the <i>Local Government (Administration) Regulations</i>; or</p> <p>(b) any other expenses that relate to travel or accommodation and that are a kind of expense prescribed by regulation 32(1) of the <i>Local Government (Administration) Regulations</i>.</p>

Note: Definitions marked with an * have been derived from the Local Government Chief Executive Officers and Elected Members determination made by the Salaries and Allowances Tribunal.

Policy Statement

The entitlement of an Elected Member, or Independent Committee Member to a fee, allowance or reimbursement of an expense within the limitations of The Determination; or established under the Act (or Regulations) is in accordance with this policy.

Any eligible claim against those entitlements is to be paid in accordance with the applicable financial procedures of the Shire.

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REVISED Local Government Payments and Gifts to Members

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1. Annual Attendance Fees – Elected Members

Pursuant to s.5.99 of the Act, all Elected Members shall receive an annual fee equal to 85% of the maximum annual fee determined by the Salaries and Allowances Tribunal under section 7B of the Salaries and Allowances Act.

2. Meeting Attendance Allowance – Independent Committee Members

Pursuant to s.5.100(2)(b) and (3)(b) of the Act, Independent Committee Members of the Audit, Risk and Improvement Committee shall receive a Meeting Attendance Allowance equal to one third (33.33%) of the maximum prescribed meeting fee per meeting as determined by the Salaries and Allowances Tribunal under section 7BAA of the *Salaries and Allowances Act 1975*.

3. Annual Allowance - Shire President

Pursuant to s.5.98A of the Act, and Part 7: Annual Allowance for a Mayor, President, Chair, Deputy Mayor, Deputy President and Deputy Chair of The Determination made by the Salaries and Allowances Tribunal, the Shire President shall receive an annual allowance equal to 85% of the maximum value of the Annual Allowance for a Band 3 local government.

4. Annual Allowance - Deputy President

Pursuant to s.5.98A of the Act, and Part 7: Annual Allowance for a Mayor, President, Chair, Deputy Mayor, Deputy President and Deputy Chair of The Determination made by the Salaries and Allowances Tribunal, the Deputy Shire President shall be entitled to an annual allowance of not more than 25% of the Shire President's Annual Allowance as determined in Clause 3 of this policy.

Where the Deputy Shire President performs the functions of the Shire President for a period of no less than four months, the deputy will be entitled to receive the Shire President's Annual Allowance as determined in Clause 3 of this policy.

5. Reimbursement of Expenses

Regulations prescribe the types of expenses that are to be reimbursed to Members, on presentation of sufficient evidence of the cost of expenses incurred when attending a Council Meeting or a meeting of a committee of which he or she is also a Member.

A logbook will be issued to Members for the purpose of providing evidence to the Shire for reimbursement of expenses. Costs will not be reimbursed without sufficient evidence of the cost incurred being provided.

Prescribed expenses to be reimbursed by the Shire are as follows:

5.1 Childcare

Members are entitled to be reimbursed for childcare costs incurred as a result of the member's attendance at a meeting of which they are a member as prescribed in regulation 31 of the *Local Government (Administration) Regulations 1996*.

The extent to which Members can be reimbursed for childcare expenses shall be as determined by the Salaries and Allowances Tribunal.

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5.2 Reasonable Travel Costs

Members are entitled to be reimbursed for travel costs incurred as a result of the member's attendance at a meeting of which they are a member as prescribed in regulation 31 of the *Local Government (Administration) Regulations 1996*.

The extent to which Members can be reimbursed for travel expenses shall be as determined by the Salaries and Allowances.

5.3 Other expenses

If Members incur expenses outside of this policy, Council may consider, on a case-by-case basis, reimbursement of other expenses in accordance with the r.32 of the *Local Government (Administration) Regulations* in line with The Determination.

6. Annual Allowance in lieu of Reimbursement of Expenses

6.1 ICT Allowance

In accordance with s.5.99A of the Act, Elected Members shall receive an ICT Allowance to the value of \$1,000, paid in four quarterly instalments; in lieu of being reimbursed for expenses specified in r.31 (1)(a) of the *Local Government (Administration) Regulations 1996*.

7. Provision of Equipment

Elected Members shall be issued with a laptop for the purpose of managing agendas, minutes and documentation related to their roles as Elected Members.

The laptops shall remain the property of the Shire of Toodyay until the time of disposal.

To ensure consistency of software and up-to-date technology, new laptops will be issued every 4 years, which is considered to be the maximum reliable life span.

Disposal of Laptops

This will be in accordance with Council's Disposal of Property Policy.

At the conclusion of the 4 years the elected member has the option to purchase the laptop at its depreciated value.

Installation of software and apps

All software and applications installed on the laptops are to be approved by the Shire's ITC Support.

Restrictions on accessing websites

While it is expected that Members may use the laptops to conduct research, communicate with people, store relevant documentation and photographs, Members are forbidden from using their council issued laptops to access pornographic websites, download or store pirated material or store pornographic or other images for any purpose that may be illegal or otherwise reflect badly on the reputation of the Shire.

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Maintenance

All maintenance on the laptops shall be the responsibility of the Shire of Toodyay, and only be performed by its appointed ITC Support.

Members are to report maintenance and technical issues to the Executive Manager Finance and Corporate Services of the Shire who will refer the matter to the Shire's designated ICT Support staff or contractors for resolution.

Confidentiality

It is a requirement that laptops are password protected in an attempt to prevent unauthorised access. Members are not to make their laptop available to anyone else for use and shall not disclose their password to anyone.

The forwarding, sharing or allowance of viewing of any confidential material contained on the laptops or within the Council Hub or Teams Environments to anyone is not permitted.

Records

Members must acknowledge that all information and documents contained at any time on the laptops remains the property of the Shire of Toodyay and at any time may be the subject of a Freedom of Information (FOI), or Police, Crime and Corruption Commission or other competent authority inquiry and as such may be made available to any of these investigating bodies. In addition all documents, images, sound recordings and emails are subject to the *State Records Act 2000* and as such form part of the official record of the Shire of Toodyay and therefore must be maintained in accordance with the Act.

Security

Members are wholly responsible for the security of their Shire issued laptops and must make every effort to keep their laptops secure at all times. In the event that a laptop is misplaced, lost or stolen, the Member must advise the Executive Manager Finance and Corporate Services immediately so that appropriate steps may be taken.

8. Gifts to Council Members

Any Member may request Council to consider giving a gift to a Member in accordance with the Regulations.

Reference Information

- [Salaries and Allowances Tribunal Determination](#)
- [Disposal of Property Policy](#) (FIN12);
- [Attendance at Events Policy](#) (GOV14);
- [Risk Management](#) (ADM18) – containing the Risk Matrix tables.
- REVISED Audit, Risk and Improvement Committee Charter

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Legislation

Local Government Act 1995

Local Government (Administration) Regulations 1996 (Part 8 local government payments and gifts to members)

Associated documents

Expense Reimbursement Form

Document control information	
Document Category	Governance
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Electronic Attendance at Meetings

Introduction

This policy is intended to ensure a consistent and transparent approach to the request and approval of individual elected members, and committee members attending meetings electronically as well as setting out parameters when an applicable meeting can be authorised for an e-meeting in line with legislation.

Objective

1. To establish the Local Government's ~~decision-making~~ **decision-making** framework enabling electronic attendance at in-person meetings and for the conduct of meetings by electronic means.
2. This policy is to be read in conjunction with the *Local Government Act 1995* ('the Act') and Regulations 14C, 14CA, 14D and 14E of the *Local Government (Administration) Regulations 1996*.

Scope

This policy applies to Elected Members and Community members. Ad hoc meetings with Shire Officers and/or external stakeholders may also be available to attend electronically by all attendees. In these instances, authorisation by the [Shire President/Presiding Member](#) is not required.

Definitions

Term	Definition
Electronic Means	refers to the approved electronic requirements to access an in-person meeting or attend an electronic meeting, encompassing hardware and software requirements to enable instantaneous communication [Admin.r.14CA(3)]. The electronic means must be determined before the suitability of a location and equipment can be assessed as part of a request to attend electronically to an in-person meeting or to an electronic meeting.
Meeting <i>(as per 14C(1) of the Local Government (Administration) Regulations 1996)</i>	(a) an ordinary meeting of the council; or (b) a special meeting of the council; or (c) a meeting of a committee of the council; or (d) a meeting of an audit committee of a local government.
Members	refers to a council member and any other person appointed as a member of a committee under Section 5.10 of the Act.
<i>Refer to the Shire of Toodyay (Shire) Glossary (Definitions) located on the Shire website for definitions not listed: https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-(definitions)</i>	

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REVISED Electronic Attendance at Meetings Policy

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Policy Statement

Meetings will be held primarily as in person ~~meetings~~meetings, and the CEO will be consulted before the electronic means by which the meeting is to be held is determined by the ~~President~~ Presiding Member or by Council resolution.

For efficiency and the avoidance of unnecessary inconvenience, Members are to submit requests for electronic attendance at the earliest opportunity, but in any case, requests must be received so that there is sufficient time for the request to be considered and the necessary technology and meeting protocols to be implemented.

1. Electronic Attendance

Electronic attendance during closed sessions must comply with s. 5.23AA of the Act. Decisions to close meetings and allow electronic attendance may be subject to review by the Local Government Inspector.

1.1 Requests

- (a) Requests to attend meetings electronically are to be in writing on the form provided for this purpose; and
- (b) Requests are to be provided as soon as practicable but no later than 24 hours prior to the meeting the request relates to where practical.

Note: for committees, where practicalbe, a request for electronic attendance to an in-person committee meeting can only be approved by the ~~President~~ Presiding Member or Council (not the relevant committee). Similarly, a request for a committee to be held as an electronic meeting (outside of a declared emergency) must first be approved by Council.

- (c) Records of requests and decisions about requests must be retained:
 - (i) Where the ~~President~~ Presiding Member makes the decision, the record is retained as a Local Government record (e.g. email communication) in accordance with the Shire's Record Keeping Plan and protocols established by the CEO; and
 - (ii) Where Council makes the decision, the decision must be recorded in the minutes [Admin.r.11(d)].
- (d) The CEO shall ensure that necessary administrative and technological support is readily available to facilitate attendance by electronic means at any meeting, on the basis that approvals may be given at any reasonable time prior to commencement of the meeting by the ~~President~~ Presiding Member or during the meeting itself by Council for a Council meeting.

1.2 Authorisation

- (a) The Shire President's authorisation will have regard to whether the location from which the member intends to attend the meeting, and the

Approved by Council on: t.b.a.

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REVISED Electronic Attendance at Meetings Policy

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equipment to be used are suitable to enable the member to effectively engage in deliberations and communications during the meeting.

- (b) Where a request meets the following criteria, approval will not be unreasonably withheld:
- (i) The electronic means of instantaneous communication, and the location and equipment from which the Member seeks to attend the meeting, are determined as suitable for the Member to effectively engage in deliberations and communications throughout the meeting;
 - (ii) The Member has made a declaration prior to the meeting, or that part of the meeting, that will be closed, that confidentiality can be maintained. In the absence of such a declaration, the Member is prohibited from participation in the meeting, or that part of the meeting, that is closed; and
 - (iii) The approval does not exceed prescribed limitations for the number of meetings attended by that Member by electronic means.

1.3 Location

- (a) Elected Members, Committee Members, and Shire Officers attending meetings electronically are to ensure that the location is suitable.
- (b) As a general rule, a suitable location is considered to be a:
 - (i) Secure, password protected internet connection; and a
 - (ii) Room that is quiet and private; and a
 - (iii) Room with suitable controls to ensure confidentiality is not breached.
- (c) Members must provide a written declaration confirming confidentiality can be maintained, and maintained and acknowledge that breaches may result in sanctions under Part 8A of the Act.

1.4 Electronic means

- (a) The Shire conducts electronic meetings primarily through Microsoft Teams but will also utilise other virtual meeting tools on occasion.
- (b) Access to the meetings link will be sent:
 - (i) to the Members and Shire Officers through their @toodyay.wa.gov.au email address; and
 - (ii) to the Committee Member's designated e-mail address as a meeting invitation only after written approval by the Shire President.
- (c) Members and Officers shall ensure attendance electronically at least 10 minutes prior to the commencement of the actual meeting to ensure a connectivity and resolve any issues with connectivity if they arise prior to the meeting commencing.

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Electronic Attendance at Meetings Policy

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(e)(d) For closed sessions held electronically, members must ensure the environment is secure, private, and compliant with confidentiality protocols. External parties must confirm compliance before participation.

1.5 Equipment

- (a) Where practicable, members and officers attending meetings electronically are to use the electronic equipment provided by the Shire for Council business (including the headphones).
- (b) Use of Shire provided equipment ensures ease of providing technical assistance if required.
- (c) Committee members are to ensure their electronic equipment is of a suitable standard with the appropriate software/app installed to enable attending meetings electronically.

1.6 The 50% cap (subject to any future amendments to the Local Government (Administration) Regulations 1996.

- (a) Members may only attend a meeting by electronic means, provided they have not attended more than half of the council or committee meetings in the previous twelve (12) months by this method. This includes the proposed meeting; and
- (b) Members' meeting attendance will be recorded and monitored by Executive Services in the form of a spreadsheet and reported in the Shire's Annual Report each year;
- (c) Members' electronic attendance will also be recorded in the relevant meeting minutes or notes.
- (d) The 50% cap does not apply to a member who is a person with a disability as defined in s.3 of the *Disability Services Act 1993*.
- (e) The 50% cap does not apply to Shire Officers attending as observers.

2. Electronic Meetings

2.1 Participation in meetings by electronic means

- (a) Presiding at Meeting: Where the President-Presiding Member is approved to attend an in-person meeting by electronic means, they may choose to defer to the Deputy President-Presiding Member for the purpose of presiding at the meeting.
- (b) Conduct: Members are to be familiar with their Meeting Procedures and Code of Conduct requirements, in particular, protecting confidential information and appropriate communication practices, when participating in a meeting by electronic means.
- (c) Meeting Procedures: where provisions of meeting procedures are not applicable to an electronic meeting environment, the Presiding Member

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may need to consider modification or suspension of the inconsistent subject provisions.

- (d) External Parties Participating in Closed Meetings: where external parties are invited to participate in a closed part of an electronic meeting (such as Auditor attending an Audit and Risk Committee electronic meeting), before being approved to attend by a resolution of the meeting, they are to first confirm they have met the electronic means, location and equipment suitability requirements of this policy, including maintaining confidentiality.

2.2 Electronic meetings outside of an emergency

- (a) Electronic meetings outside of an emergency require a Council resolution.
- (b) Clauses 1.3 to 1.6 also apply to electronic meetings outside of an emergency.
- (c) A change from a public meeting to an electronic meeting will require adequate public notice:
- (i) published on the Shire's website; and
 - (ii) provided in the Notice of Meeting/Agenda; and
 - (iii) broadly promoted to ensure community awareness, such as through social media, newsletters, on noticeboards, etc.

Reference Information

- e-meetings Guide and Policy from WALGA Governance Portal

Legislation

Local Government Act 1995

- s. 5.23AA (*Inspector powers*)
- Part 8A (*Confidentiality and complaints*)
- Part 8B (*Compliance and enforcement*)

Local Government (Administration) Regulations 1996

Associated documents

Approval for Electronic Attendance form

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Author (position title)	Governance Coordinator
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Electronic Attendance at Meetings Policy

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Live Streaming and Recording of Council Meetings

Introduction

This policy ensures Council's commitment to engaging with its community by enhancing accessibility to formal Council's decision-making processes at Council Meetings.

Live streaming and recording practices must comply with s. 5.23AA of the Act, acknowledging that decisions to close meetings and exclude streaming may be subject to review by the Local Government Inspector.

Objective

- To ensure transparency and accessibility for formal Council meetings – Ordinary and Special Council Meetings.
- To allow a broader audience to view formal Council proceedings in real time or at a later time, thereby supporting community engagement and accountability of Council.
- To reduce geographic and time barriers which –that may prevent the public from attending formal Council meetings in person.
- To give viewers greater access to Council decision-making by offering them the option to watch and listen to a Council meeting in real time, or at a later time, which is more convenient.
- To promote encourage openness and transparency in formal decision making processes, increasing which may increase community awareness and promote confidence in the integrity and accountability of the decision-making Council governance process.

Scope

This policy outlines guidelines for the live audio and video streaming and recording of formal Council Meetings, specifically Agenda Briefings, Ordinary and Special Council Meetings on the Shire's website and, through an appropriate social media platform.

The Live streaming of meetings will commence at the scheduled start time of the meeting specified times and conclude when the Presiding Member closes or adjourns the meeting for any reason.

Instances of public participation during formal Council in meetings may be included in the live stream or recordings.

Council Meetings shall be live streamed in accordance with this Policy unless a motion to the contrary is passed by simple majority at the beginning of the meeting or at any other time during the meeting.

Approved by Council on: t.b.a.

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Live Streaming and Recording of Council Meetings Policy

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Definitions

Term	Definition
Act	<i>Local Government Act 1995.</i>
<u>Closed Meeting</u>	<u><i>Mean closed proceedings, in relation to a council, means any part of a meeting of the council that is closed to members of the public under section 5.23(2), (3) or (4);</i></u>
Council	The local government, responsible for making decisions in formal meetings held under the auspices of Part 5 of the <i>Local Government Act 1995</i> and under the <i>Shire's Standing Orders Local Law 2008</i> .
<u>Executive Managers</u>	Managers defined as Senior Workers that Council resolved (Res. No. OCM026/03/22) to designate in accordance with section 5.37 of the <i>Local Government Act 1995</i>: <ul style="list-style-type: none"> • Manager Corporate and Community Services; • Manager Infrastructure and Assets; and • Manager Development and Regulation.
<u>Inspector</u>	<u><i>means the person holding the office of Local Government Inspector established by section 8B.1;</i></u>
Member	In relation to a council or committee, a Council Member in the Act; Elected Member; or Councillor; or a member of the committee.
Presiding Member	The Shire President, Deputy Shire President, or Councillor elected to chair the meeting.
<u>Regulations</u>	<i>Local Government (Administration) Regulations 1996.</i>
<u>Shire</u>	<i>The Shire of Toodyay.</i>
Workers	Employees, contractors, and volunteers of the Shire as per the Work Health and Safety legislation (WHS) and regulations.

Policy Statement

Live streaming and recording will only apply to formal Council meetings, including Ordinary and Special Council Meetings, and will not extend to informal gatherings, workshops, or Council Forums.

~~Agenda Briefing Sessions, Ordinary and Special Council Meetings will be live-streamed to give members of the public who are unable to attend in person the opportunity to watch and listen live on the Shire's website which links up to the Shire's social media platform.~~

1. Live Streaming and Recording

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REVISED Live Streaming and Recording of Council Meetings Policy

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- (a) Signage will be prominently displayed inside the Council Chambers and at entrances to the Council Chambers, notifying attendees that the meeting will be live streamed and recorded.
- (b) The Presiding Member will make an announcement at the start of every formal Council meeting, in respect to whether permission will be given to record proceedings in accordance with *Shire of Toodyay Standing Orders Local Law 2008* Clause 5.16(2).
- (c) Members of the public are required to extend due courtesy and respect to Members, Executive Managers, Workers and other members of the public who may be in attendance.
- (d) Where Council resolves to move behind closed doors at Council Meetings in accordance with Section 5.23 of the *Local Government Act 1995* to discuss items of business confidentially, that part of the meeting will not be streamed live and will not be recorded; thereby not enabling a recording of the session behind closed doors to be available to the public after the meeting as a recording. The resolution and reasons must be documented in compliance with s. 5.23AA, noting that such decisions may be reviewed by the Inspector.
- ~~(d) Where the Presiding Member rules that the Agenda Briefing Session move behind closed doors to discuss items of business confidentially, that part of the meeting will not be streamed live and will not be recorded; thereby not enabling a recording of the session behind closed doors to be available after the meeting as a recording.~~
- (e) Live stream recordings of a formal Council meeting will be publicly available as soon as practicable after the meeting on the Shire's website.
- (f) Copying or distribution of any part of the live stream or recording is not permitted, and the Shire reserves all rights in relation to its copyright.

2. Disclaimers

- (a) There may be technical difficulties beyond Council's control whereby a live stream or recording may not be available. Every reasonable effort will be made to ensure the availability of live streaming and recordings of meetings.
- (b) Council takes no responsibility for or accepts any liability in the event that live streaming of a meeting, a recording of a meeting, or the Shire's website is unavailable.
- (c) Technical issues may include, but are not limited to, the availability of the internet, network or device failure or malfunction of social media platforms or power outages, for any reason.
- (d) Council does not accept any liability for any inaccurate or defamatory statements or comments made at a meeting. Accordingly, at any time during a meeting the Presiding Member has the discretion and authority to direct the termination or interruption of a live streaming if it is believed advisable to do so.
- (e) The Presiding Member has the discretion and authority to direct the exclusion of all or part of any meeting recording that may be considered inappropriate.
- (f) Opinions expressed and statements made during a Council meeting are those of the individuals making them, and not those of Council; unless set out in a

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REVISED Live Streaming and Recording of Council Meetings Policy

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resolution of Council, Council does not endorse or support the views, opinions, standards, or information that may be expressed by individuals at a Council meeting, and which may be contained in a live stream recording of a Council meeting.

- (g) Council does not accept any responsibility for any verbal comments made during a formal Council meeting which may be inaccurate, incorrect or defamatory and does not warrant nor represent that the material or statements made during the streamed meetings are complete, reliable, accurate or free from error.
- (h) Council does not accept any responsibility or liability for any loss, damage, cost or expense that might be incurred as a result of the viewing, use or reliance of information or statements provided in a live stream, or recording of a formal Council meeting.
- (i) Confirmed Council Minutes provide the definitive record of Council's resolutions.
- (+)(i) All participants must comply with confidentiality obligations under Part 8A of the Act. Breaches of confidentiality during or after live streaming or recording may result in sanctions.

3. Live Streaming and Recording – Record Keeping

- (a) The official record of the formal Council meeting will be in the written minutes kept in accordance with the *Local Government Act 1995* and any relevant regulations.
- (b) All recordings and associated documentation must will be retained as part of the Shire's records in accordance with the *State Records Act 2000* and be available for review by the Local Government Inspector if required.

4. Public Notice requirements

Any change to meeting format or streaming arrangements must be publicly notified in accordance with s. 5.25 and relevant regulations.

Reference Information

- WALGA Good Governance in practice [Electronic Council Meetings](#)
- Western Australia [Recording Laws](#)
- [Surveillance Devices Act 1998](#) (section 5)

Legislation

- Local Government Act 1995
- Local Government (Administration) Regulations 1996
- *State Records Act 2000*

Associated documents

Code of Conduct

Shire of Toodyay Standing Orders

Approved by Council on: t.b.a.

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REVISED Live Streaming and Recording of Council Meetings Policy

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REVISED Live Streaming and Recording of Council Meetings Policy

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Council Forums

Introduction

This policy ensures that any meetings held outside formal Council Meetings complies with the *Local Government Act 1995* (the Act).

Objective

To guide Elected Members and Shire Officers on holding Council Forums with transparency and accountability.

Scope

This policy applies to all Council Forums involving Shire Officers and Elected Members.

Definitions

Term	Definition
Key documents	Integrated Planning Strategies; Budgets; Reports; Strategic Plans; Project Briefs; Financial Plans; Asset Management Plans; Officer reports; Delegation Register; Policies; and frameworks.
<p>Please refer to the <i>Shire of Toodyay Glossary (Definitions)</i> document located on the Shire of Toodyay (Shire) website for other definitions not listed: https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-(definitions)</p>	

1. Policy Statement

The Shire's meeting structure follows the Governance Framework. Council can only make decisions in formal meetings under the auspices of Part 5 of the *Local Government Act 1995*. Council Forums include:

1.1 Agenda Briefings

- help members understand issues for upcoming meetings;
- provide a Q&A session for members to seek clarity on complex matters; and are
- open to the public and livestreamed.

1.2 Council Briefings

- involve informal discussions on various topics including reports, sector changes, future developments, local issues and regional matters; and are
- not open to the public unless invited by the CEO or Shire President.

1.3 Council Workshops

- Involve informal discussions on strategic matters like Corporate Documents, policies, strategies, plans and local laws; and are
- Not open to the public unless invited by the CEO or Shire President.

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2. Development of Key documents

Forums help Shire Officers create, amend and review key documents including:

2.1 Financial Planning activities

Budget Reviews, Annual Budget deliberations and project briefs.

2.2 Strategic Planning activities

Review strategic documents like the Council Plan, financial plans, informing strategies, asset management plans and workforce plans.

2.3 Corporate Document activities

Review delegations, policies, and other corporate documents.

3. Protocols and Procedures

The following meeting procedures apply:

1. Adverse Reflection

- (a) Do not criticize Council decisions; the character or actions of others or use offensive or objectionable language against another Member or employee.
- (b) If anyone does use such language they must take it back and apologize to the Presiding Member.

2. Preserve Order

- (a) The Presiding Member keeps order and can call any Member to order.
- (b) Members must stay quiet and be seated when the Presiding Member speaks.

3. Presiding Member

- (a) The Shire President chairs Council Forums. If absent, the Deputy President or another appointed Member will chair.

4. Disclosure of Interests

- (a) Members and Shire Officers must disclose any financial or proximity interests related to matters discussed at forums.
- (b) Those with such interests must leave the room during discussions.

5. Debate

No debates or decisions are made at Forums.

6. Additional Matters

- (a) Members can request to include matters at a Forum through the Shire President and/or the CEO.
- (b) Members can ask questions, give feedback, or suggest ideas, on other matters.

7. Frequency of Meetings

Council sets the date and time of monthly Forums when adopting its annual schedule. Other dates may be scheduled as needed at the discretion of the CEO and/or at the request of the Shire President to the CEO.

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8. **Conduct**

Members must follow the Shire of Toodyay Code of Conduct for Council Members, Committee Members and Candidates.

Shire Officers must follow the Shire of Toodyay Worker's Code of Conduct.

9. **Quorum**

A quorum is not required for Forums but the CEO, in consultation with the Shire President may reschedule if necessary.

10. **Managing Conflicts of Interest**

- (a) No Member or Shire Officer should raise matters if they have or may perceive to have a Financial or Proximity Interest.
- (b) Members and Shire Officers must disclose interests in accordance with the *Local Government Act 1995* and the Shire of Toodyay Code of Conduct.
- (c) Members must make written disclosures of Interest to the Presiding Member at all Forums.
- (d) Officers must make written disclosures of Interest to the CEO at all Forums.
- (e) If the interest is Financial, or Proximity related, the Member or Shire Officer must leave the room during the discussion.

Reference Information

- [Local Government Operational Guideline Council Forums](#);
- [Council Delegates Roles and Responsibilities Policy \(GOV12\)](#);
- [Live Streaming and Recording of Council Meetings Policy \(GOV19\)](#);
- [Corporate Documents Policy \(ADM1\)](#).
- [Risk Management \(ADM18\)](#) – containing the Risk Matrix tables.
- <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/intergrated-planning-and-reporting>
- <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/intergrated-planning-and-reporting/informing-strategies>

Legislation

[Local Government Act 1995](#)

[Local Government \(Administration\) Regulations 1996](#)

Associated documents

[Code of Conduct for Council Members, Committee Members and Candidates](#)

[Code of Conduct for Workers](#)

[Governance Framework](#)

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Council Forums Policy

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Council Forums

Introduction

This policy ensures that any meetings held outside formal Council Meetings complies with the *Local Government Act 1995* (the Act).

Objective

To guide Elected Members and ~~Shire Officers on holding Council Forums with transparency and accountability~~ provide a structured environment for informal discussion.

Scope

This policy applies to all Council Forums involving Shire Officers and ~~Council Elected~~ Members.

Definitions

Term	Definition
Key documents	Integrated Planning Strategies; Budgets; Reports; Strategic Plans; Project Briefs; Financial Plans; Asset Management Plans; Officer reports; Delegation Register; Policies; and frameworks.

Please refer to the *Shire of Toodyay Glossary (Definitions)* document located on the Shire of Toodyay (Shire) website for other definitions not listed: [https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-\(definitions\)](https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-(definitions))

1. Policy Statement

The Shire’s meeting structure follows the Governance Framework. Council can only make decisions in formal meetings under the auspices of Part 5 of the *Local Government Act 1995*.

Council forums are informal non-decision-making sessions that support informed discussion and strategic planning. Section 5.23(1) of the Act prescribes those meetings that are required to be open to the public, Council forums are not.

The Shire President or the Chief Executive Officer may invite members of the public to Council Forums as per their discretion and when deemed necessary.

Council Forums include:

1.1 Agenda ~~Forums~~ Briefings

- help members understand issues for upcoming meetings;
- provide a Q&A session for members to seek clarity on complex matters; and ~~are~~
- Provide an opportunity to raise matters that may not have been considered or require further research.
- ~~open to the public and livestreamed.~~

1.2 Councillor Briefings

- ~~involve~~ involve informal discussions on various topics including reports, sector changes, future developments, local issues and regional matters; ~~and are~~
- ~~not open to the public unless invited by the CEO or Shire President.~~
- This is the forum where external persons will present detailed information to allow a Q&A for Council members to seek clarity directly from the external person.

1.3 Councillor Workshops

- Involve informal two-way discussions on strategic matters like Corporate Documents, policies, strategies, plans and local laws; ~~and are~~
- ~~Not open to the public unless invited by the CEO or Shire President.~~
- Provide a forum to discuss emerging issues and trends to reduce public misinformation.

2. Development of Key documents

Forums help Shire Officers create, amend and review key documents including:

2.1 Financial Planning activities

Including but not limited to Budget Reviews, Annual Budget deliberations and project briefs.

2.2 Strategic Planning activities

Review Includes review and input into strategic documents such as like the Council Plan, financial plans, informing strategies, asset management plans and workforce plans.

2.3 Corporate Document activities

Includes rReview and input into delegations, policies, and other corporate documents.

3. Protocols and Procedures

The following meeting procedures apply:

1. Adverse Reflection

- (a) Do not criticize previous Council decisions; the character or actions of others or use offensive or objectionable language against another Member or employee.
- (b) If anyone does use such language they must take it back and apologize to the Presiding Member and Councilors.

2. Preserve Order

- (a) The Presiding Member keeps order and can call any Member to order.
- (b) Members must stay quiet and be seated when the Presiding Member speaks.

3. Presiding Member

- (a) The Shire President chairs Council Forums. If absent, the Deputy President

or another appointed Member will chair.

4. Disclosure of Interests

- (a) Members and Shire Officers must disclose any financial or proximity interests related to matters discussed at forums.
- (b) Those with such interests must leave the room during discussions.

5. Document Handling

- (a) All forum agendas and supporting documents must be clearly marked 'Confidential – Not for Public Release'
- (b) Documents must be stored in the Council's document management system with restricted access
- (c) Notes taken during forums will record attendance and questions that staff were required to take on notice.

5.6. Debate

No debates or decisions are made at Forums.

6.7. Additional Matters

- (a) Members can request to include matters at a Forum through the Shire President and/or the CEO.
- (b) Members can ask questions, give feedback, or suggest ideas, on other matters.

7.8. Frequency of Meetings

Council sets the date and time of monthly Forums when adopting its annual schedule. Other dates may be scheduled as needed at the discretion of the CEO and/or at the request of the Shire President to the CEO.

8.9. Conduct

Members must follow the Shire of Toodyay Code of Conduct for Council Members, Committee Members and Candidates.

Shire Officers must follow the Shire of Toodyay Worker's Code of Conduct.

10. Transparency Safeguards

Formal Council Meeting agenda and reports will continue to be published in accordance with statutory requirements. Decisions will only be made at formal Council meetings.

9.11. Quorum

A quorum is not required for Forums but the CEO, in consultation with the Shire President may reschedule if necessary.

10.12. Managing Conflicts of Interest

- (a) No Council Member or Shire Officer should raise matters if they have or may perceive to have a Financial or Proximity Interest.

- (b) Members and Shire Officers must disclose interests in accordance with the *Local Government Act 1995* and the Shire of Toodyay Code of Conduct.
- (c) Members must make written disclosures of Interest to the Presiding Member at all Forums.
- (d) Officers must make written disclosures of Interest to the CEO at all Forums.
- (e) If the interest is Financial, or Proximity related, the Member or Shire Officer must leave the room during the discussion.

Reference Information

- [Local Government Operational Guideline Council Forums](#);
- [Council Delegates Roles and Responsibilities Policy](#) (GOV12);
- [Live Streaming and Recording of Council Meetings](#) Policy (GOV19);
- [Corporate Documents Policy](#) (ADM1).
- [Risk Management](#) (ADM18) – containing the Risk Matrix tables.
- <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/intergrated-planning-and-reporting>
- <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/intergrated-planning-and-reporting/informing-strategies>

Legislation

[Local Government Act 1995](#)

[Local Government \(Administration\) Regulations 1996](#)

Associated documents

[Code of Conduct for Council Members, Committee Members and Candidates](#)

[Code of Conduct for Workers](#)

[Governance Framework](#)



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27/11/2024
Council Forums Policy

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Council Forums

Introduction

This policy ensures that any meetings held outside formal Council Meetings complies with the *Local Government Act 1995* (the Act).

Objective

To guide Elected Members and provide a structured environment for informal discussion.

Scope

This policy applies to all Council Forums involving Shire Officers and Council Members.

Definitions

Term	Definition
Key documents	Integrated Planning Strategies; Budgets; Reports; Strategic Plans; Project Briefs; Financial Plans; Asset Management Plans; Officer reports; Delegation Register; Policies; and frameworks.
<p>Please refer to the <i>Shire of Toodyay Glossary (Definitions)</i> document located on the Shire of Toodyay (Shire) website for other definitions not listed: https://www.toodyay.wa.gov.au/documents/470/corporate-documents-glossary-(definitions)</p>	

1. Policy Statement

The Shire's meeting structure follows the Governance Framework. Council can only make decisions in formal meetings under the auspices of Part 5 of the *Local Government Act 1995*.


Council forums are informal non-decision-making sessions that support informed discussion and strategic planning. Section 5.23(1) of the Act prescribes those meetings that are required to be open to the public, Council forums are not.

The Shire President or the Chief Executive Officer may invite members of the public to Council Forums as per their discretion and when deemed necessary.

Council Forums include:

1.1 Agenda Forums

- help members understand issues for upcoming meetings;
- provide a Q&A session for members to seek clarity on complex matters; and
- Provide an opportunity to raise matters that may not have been considered or require further research.

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- 1.2 Councillor Briefings**
- Involve informal discussions on various topics including reports, sector changes, future developments, local issues and regional matters;
 - This is the forum where external persons will present detailed information to allow a Q&A for Council members to seek clarity directly from the external person.
- 1.3 Councillor Workshops**
- Involve informal two-way discussions on strategic matters like Corporate Documents, policies, strategies, plans and local laws.
 - Provide a forum to discuss emerging issues and trends to reduce public misinformation.
- 2. Development of Key documents**
- Forums help Shire Officers create, amend and review key documents including:
- 2.1 Financial Planning activities**
- Including but not limited to Budget Reviews, Annual Budget deliberations and project briefs.
- 2.2 Strategic Planning activities**
- Includes review and input into strategic documents such as the Council Plan, financial plans, informing strategies, asset management plans and workforce plans.
- 2.3 Corporate Document activities**
- Includes review and input into delegations, policies, and other corporate documents.
- 3. Protocols and Procedures**
- The following meeting procedures apply:
- 1. Adverse Reflection**
- (a) Do not criticize previous Council decisions; the character or actions of others or use offensive or objectionable language against another Member or employee.
 - (b) If anyone does use such language they must take it back and apologize to the Presiding Member and Councillors.
- 2. Preserve Order**
- (a) The Presiding Member keeps order and can call any Member to order.
 - (b) Members must stay quiet and be seated when the Presiding Member speaks.
- 3. Presiding Member**
- (a) The Shire President chairs Council Forums. If absent, the Deputy President or another appointed Member will chair.
- 4. Disclosure of Interests**
- (a) Members and Shire Officers must disclose any financial or proximity interests related to matters discussed at forums.

- (b) Those with such interests must leave the room during discussions.
- 5. Document Handling**
- (a) All forum agendas and supporting documents must be clearly marked 'Confidential – Not for Public Release'
- (b) Documents must be stored in the Council's document management system with restricted access
- (c) Notes taken during forums will record attendance and questions that staff were required to take on notice.
- 6. Debate**
- No debates or decisions are made at Forums.
- 7. Additional Matters**
- (a) Members can request to include matters at a Forum through the Shire President and/or the CEO.
- (b) Members can ask questions, give feedback, or suggest ideas, on other matters.
- 8. Frequency of Meetings**
- Council sets the date and time of monthly Forums when adopting its annual schedule. Other dates may be scheduled as needed at the discretion of the CEO and/or at the request of the Shire President to the CEO.
- 9. Conduct**
- Members must follow the Shire of Toodyay Code of Conduct for Council Members, Committee Members and Candidates.
- Shire Officers must follow the Shire of Toodyay Worker's Code of Conduct.
- 10. Transparency Safeguards**
- Formal Council Meeting agenda and reports will continue to be published in accordance with statutory requirements. Decisions will only be made at formal Council meetings.
- 11. Quorum**
- A quorum is not required for Forums but the CEO, in consultation with the Shire President may reschedule if necessary.
- 12. Managing Conflicts of Interest**
- (a) No Council Member or Shire Officer should raise matters if they have or may perceive to have a Financial or Proximity Interest.
- (b) Members and Shire Officers must disclose interests in accordance with the *Local Government Act 1995* and the Shire of Toodyay Code of Conduct.
- (c) Members must make written disclosures of Interest to the Presiding Member at all Forums.
- (d) Officers must make written disclosures of Interest to the CEO at all Forums.
- (e) If the interest is Financial, or Proximity related, the Member or Shire Officer must leave the room during the discussion.

Reference Information

- [Local Government Operational Guideline Council Forums](#);
- [Council Delegates Roles and Responsibilities Policy](#) (GOV12);
- [Live Streaming and Recording of Council Meetings](#) Policy (GOV19);
- [Corporate Documents Policy \(ADM1\)](#).
- [Risk Management](#) (ADM18) – containing the Risk Matrix tables.
- <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/intergrated-planning-and-reporting>
- <https://www.dlgsc.wa.gov.au/local-government/strengthening-local-government/intergrated-planning-and-reporting/informing-strategies>

Legislation

[Local Government Act 1995](#)

[Local Government \(Administration\) Regulations 1996](#)

Associated documents

[Code of Conduct for Council Members, Committee Members and Candidates](#)

[Code of Conduct for Workers](#)

[Governance Framework](#)



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