Special Council Meeting

17 September 2026

Commencing at 4:30 PM

Attachments to the Agenda

Item 6.1.1 ARIC Recommendation regarding 2025 Compliance Audit Return

Item 6.1.2 ARIC Standing Reports – monthly reporting to ARIC and ARIC recommendation No. 069/08/26

Alan Hart

TEMPORARY CHIEF EXECUTIVE OFFICER

GOVERNMENT OF WESTERN AUSTRALIA

Local Government Inspector

2025 Compliance Audit Return

Local Government Authority: The Shire of Toodyay

Local Government Act 1995

s. 2.29

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

Response: Yes

s. 3.16

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

Response: No

Comments: The Shire completed a review of all its local laws in November 2023 where the Council Resolution was as follows:

That Council:

1. Pursuant to section 3.16(4) of the Local Government Act 1995 (the Act), resolves its intent to not change the Cemeteries Local Law; and

2. Pursuant to section 3.16(4) of the Act, resolves its intent to repeal the Pest Plants Local Law subject to the Repeal Local Law 2023 being workshopped by Council;

3. Pursuant to section 3.16(4) of the Act, resolves its intent to workshop and amend the following local laws:

(a) Activities on Thoroughfares and Trading in Thoroughfares and Public Places Local Law;

(b) Cat Local Law;

(c) Dogs Local Law;

(d) Extractive Industries Local Law;

(e) Fencing Local Law;

(f) Health Local Laws;

(g) Local Government Property Local Law;

(h) Parking and Parking Facilities Local Law;

(i) Standing Orders Local Law.

4. Determines that the periodic review of the local laws for the Shire of Toodyay has concluded.

s.3.57

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

Response: Yes

s. 3.58(3)

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

Response: Yes

s. 3.58(4)

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

Response: Yes

Comments: Advertisements were placed for the disposal of a shed at the Community Depot (Toodyay Junction) to Arts Toodyay before the decision was made by Council.

Advertisements were placed for the disposal of the Radio Building at the Toodyay Junction (Community Depot) to Marsupial Mamas and Papas before the decision was made by Council.

s. 3.59(2)(a)

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

Response: N/A

s. 3.59(2)(b)

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

Response: N/A

s. 3.59(2)(c)

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

Response: N/A

s. 3.59(4)

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

Response: N/A

s. 3.59(5)

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

Response: N/A

s. 5.16 (1)

Were all delegations to committees resolved by absolute majority?

Response: N/A

s. 5.16 (2)

Were all delegations to committees in writing?

Response: N/A

s. 5.17

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

Response: N/A

s. 5.18

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

Response: N/A

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

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

Response: Yes

s. 5.37(2)

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

Response: Yes

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

Response: N/A

s. 5.39B

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

Response: Yes

Comments: 24 April 2025 (CRN: OCM089/04/25)

s. 5.42

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

Response: Yes

Comments: Council met on 26 June 2025: Resolution No. OCM114/06/25

Were all delegations to the CEO in writing?

Response: Yes

Comments: CEO was issued with Certificate of Authority and a card.

s. 5.43

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

Response: Yes

s. 5.44(2)

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

Response: No

Comments: It was discovered in April 2025 that a certificate of authority had been issued to the Environmental Health Officer and a primary return request was not issued to that same officer. As a result, the return was not lodged within the three month period. Letters were issued to the Corruption and Crime Commission and the Department of Local Government, Sport and Cultural Industries. The Officer promptly lodged the return which was acknowledged.

It was discovered on 1 April 2026 that a certificate of authority was not drawn up for the Executive Manager Economic Development and Community Services who started late September 2025 and left the Shire on 18 March 2026, which meant that the Officer had not been advised of a need to lodge a primary return.

s. 5.45(1)(b)

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

Response: Yes

s. 5.46

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.50

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

Response: Yes

Comments: Payments to Employees in addition to Contract or Award

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

Response: N/A

s. 5.51A

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

Response: Yes

Comments: https://www.toodyay.wa.gov.au/documents/409/workers-code-of-conduct

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

Response: Yes

Comments: https://www.toodyay.wa.gov.au/documents/409/workers-code-of-conduct

s. 5.67

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

Response: Yes

s. 5.68(2)

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

Response: N/A

s. 5.69(5)

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

Response: N/A

s. 5.70

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

Response: Yes

s. 5.71B(5) and (7)

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

Response: N/A

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

Response: N/A

s. 5.73

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

Response: Yes

s. 5.75

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

Response: No

Comments: Thu 24/04/2025 12:42 PM. The EHO had signed a certificate of authority (Delegations Memo) but had not filled out a Primary Return. This was rectified and reported to the Department.

s. 5.76

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

Response: Yes

s. 5.77

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

Response: Yes

s. 5.88

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

Response: Yes

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

Response: Yes

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

Response: Yes

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

Response: Yes

s. 5.89A

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

Response: Yes

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

Response: Yes

s. 5.90A

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

Response: Yes

Comments: https://www.toodyay.wa.gov.au/documents/317/attendance-at-events

s. 5.94

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

Response: Yes

s. 5.96

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

Response: Yes

s. 5.96A

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

Response: No

Comments: Special Council Meeting (SCM) on Monday 12 August 2024. Public agenda had not been published due to the matter being confidential, and a public agenda had not been prepared to put onto the website. The matter was rectified and responded to the Department.

A Special Meeting Notice and public Agenda was not distributed prior to the meeting of 13 Jan 2025 nor published on the website.

The omission occurred due to an administrative oversight during a period of staff absence.

Bush Fire Advisory Committee meeting May 2025 Minutes were published on 20 June 2025.

s. 5.104

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

Response: Yes

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

Response: N/A

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

Response: Yes

Comments: https://www.toodyay.wa.gov.au/documents/520/code-of-conduct-for-council-members-committee-members-and-candidates

s. 5.128

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

Response: Yes

Comments: https://www.toodyay.wa.gov.au/documents/321/continuing-professional-development

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

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

Response: Yes

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

Response: Yes

Was a copy of the report given to the Minister within three months of the audit report being received by the local government?

Response: Yes

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

Response: Yes

Comments: https://www.toodyay.wa.gov.au/council/information-published-on-official-website.aspx

Local Government (Administration) Regulations 1996

r. 18F

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

Response: Yes

r. 19AB

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

Response: Yes

r. 19AC

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

Response: Yes

r. 19AE

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

Response: Yes

r. 19B

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

Response: Yes

Comments: https://www.toodyay.wa.gov.au/documents/527/2024-2025-annual-report-adopted

r. 19C

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

Response: N/A

Comments: These were not due.

r. 19DA

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

Response: N/A

Comments: These were not due.

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

Response: Yes

Comments: The Council Plan document last reviewed in on 24 July 2024 was presented as a combined Strategic Community Plan and Corporate Business Plan ("Council Plan") and states it satisfies legislative requirements. The strongest evidence of compliance is:

- 10-year planning horizon;
- clear priorities and actions;
- responsible officers;
- implementation timelines;
- operating and capital expenditure schedules;
- reference to LTFP, Asset Management Plans and Workforce Plan;
- service planning framework.

r. 22

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

r. 23

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

r. 28

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

r. 28A

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

r. 29

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

r. 29C

Does the local government publish all prescribed information on its official website— including up-to-date policies, required details of council member and employee returns, council member fees and allowances, and relevant public notices—within the specified timeframes and in accordance with legislative requirements?

Response: Yes

r. 35

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

Response: Yes

Comments: The following two Councillors were elected in October 2025 and to date:

Cr Mills completed all modules of the certificate before 1 March 2026.

Cr Van der Heyden completed all modules except Meeting Procedures prior to 24 May 2026. The last module is to be completed by 30 September 2026.

r. 36

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

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

Response: Yes

Local Government (Audit) Regulations 1996

r. 10

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

Response: Yes

Comments: Audit Opinion received on 23/12/2025

r. 17

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

Response: N/A

Local Government (Constitution) Regulations 1998

r. 11FA

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

Response: Yes

r. 13

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

Response: N/A

Local Government (Elections) Regulations 1997

r. 30G

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

Response: Yes

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

Response: N/A

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

Response: Yes

Local Government (Financial Management) Regulations 1996

r. 5

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

Response: No

Comments: 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.

r. 6

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

Response: Yes

r. 7

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

Response: N/A

r. 8

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

Response: Yes

r. 9

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

Response: N/A

r. 11

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

Response: Yes

r. 12

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

Response: Yes

r. 13

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

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

Response: Yes

r. 13A

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

Response: Yes

r. 19

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

Response: Yes

r. 19C

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

Response: Yes

Local Government (Functions and General) Regulations 1996

r. 7

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

r. 9

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

r. 10

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

r. 11A

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

Response: Yes

r. 11

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

r. 12

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

Response: N/A

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

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

Response: Yes

r. 15

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

Response: Yes

r. 16

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

r. 17

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

Response: Yes

r. 18(1) and (4)

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

Response: N/A

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

Response: N/A

r. 19

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

Response: Yes

r. 21

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

Response: Yes

r. 22

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

r. 23

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

Response: N/A

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

Response: N/A

r. 24

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

Response: N/A

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

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

Response: N/A

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

Response: N/A

r. 24AE

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

r. 24AF

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

r. 24AG

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

Response: Yes

r. 24AH(1) and (3)

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

Response: N/A

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

Response: N/A

r. 24AI

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

Response: N/A

r. 24E

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

Response: N/A

r. 24F

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

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

CEO	Date
Mayor or President	Date

Shire of Toodyay

ARIC Work Plan Report

as at 30 June 2026

Contents

Shire of Toodyay
Operational Overview Summary

Reporting Period: 1-Jun-26 to 30-Jun-26

Prepared By: Chief Executive Officer

Date Prepared: 29-Jul-26

1. Key Activities (Since Last ARIC Meeting)

- Preparation of 2026-2027 Annual Budget document for upload after Council adoption.
- Advertised Differential Rating Strategy; nil submissions received.
- Employed a Senior Accountant for a 12 month period commencing 29 July 2026.
- Commenced EOFY26 reports & procedures in preparation for EOFY26 annual audit.
- Finalising prior & current year LRCIP, RTR grant acquittals. Lodge first RRG claims.

2. Material Changes

- There have been no material changes during the month of June 2026

3. Significant Incidents

- There have been no significant incidents during the month of June 2026

4. Emerging Risks

- With the additional workload of ARIC and Council creating the Infrastructure & Works Committee has placed additiona pressure on the Governance, Infrastructure & Finance Teams with no additional resources provided to address the additional workload. The risk to the organisation is staff burnout and must be considered by Council to provide the resources required to service the Committees.

5. Organisational Capacity & Resourcing

- Staff resourcing continues to be an issue. The Finance Team have made great progress in reconciliations. Significant work is being done outside of Datascape in preparation for a possible change in ERP. Staff are being upskilled & multi-skilled wherever possible.

6. CEO Commentary

- Administration is still adjusting to the additional workload from the Changes to the ARIC Workplan and the introduction of the Works and Infrastructure Committee without any additional resources. Over time as the additional workload is assessed, any additional resource requirements will need to be addressed by Council.

Shire of Toodyay
Reconciliation Status Report

Reporting Period: 1-Jun-26 to 30-Jun-26

Reconciliaton Category	Status	Variance ($)		Reviewer Sign Off	Evidence Attached	Notes
Bank Accounts	Completed	NA		Yes		June 2026 bank reconciliations completed. Reserve transfers for FY26 still to occur.
GST	In Progress	NA				EOFY GST reconciliation still underway.
Payroll	In Progress	NA		Yes		EOM completed. EOFY STP & FBT Reportable PAYG finalised. Leave accruals & EOFY provisions currently being reviewed.
Creditors	Completed	NA		Yes		EOM completed. TPAR finalised & uploaded to ATO. Closure of POs completed. Historical POs with Datascape.
Debtors	Completed	NA		Yes		EOM completed. Provision for FY26 doubtful debts calculation underway.
Rates Receivable	In Progress	NA				EOFY Deferred pensioners underway; rates modelling completed; new valuations uploaded; awaiting Datascape to finalise EOFY in Rates Module.
Asset Register	In Progress	NA				EOM depreciation completed. All plant additions & disposals completed. EOFY reconciliation including infrastructure capitalisation, prior year depreciation correction & in progress. Capitalisation of infrastructure
Other	In Progress	NA				EOFY contract liability & asset calculations in progress. FY25 RTR & LRCIP Phase 4 grants submitted. FY26 RTR Grant Acquittal to be prepared. FY26 Interim Audit with OAG. FY26 EOFY Audit documentation compilation underway. FY27 Budget document ready for import upon adoption.

Statement of Accuracy

The Reconciliations listed above have been completed to the best of our knoweledge and reflect the balances recorded in the Shire's financial system for the reporting period. Any discrepencies or delays have been disclosed in this report to the best of our knowledge.

Cherie Delmage — *Cherie Delmage*

Prepared By — Reviewed By

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Shire of Toodyay
Unreconciled Items Register

Reporting Period: 1-Jun-26 to 30-Jun-26

Reconciliation Category	Description of Item	Amount		Age	Root Cause	Responsible Officer	Corrective Action	Expected Resolution Timeframe

Cherie Delmage	Cherie Delmage
Prepared By	Reviewed By

Shire of Toodyay
Aged Payables Report (90+ Days only)

Reporting Period: 1-Jun-26 to 30-Jun-26

Creditor Number	Description of Item	Amount		Age	Root Cause	Responsible Officer	Corrective Action	Expected Resolution Timeframe
Nil								

Cherie Delmage Cherie Delmage
Prepared By Reviewed By

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Shire of Toodyay
Aged Receivables Report (90+ Days only)

Reporting Period: 1-Jun-26 to 30-Jun-26

Debtor Number	Description of Item	Amount		Age	Root Cause	Responsible Officer	Corrective Action	Expected Resolution Timeframe
200088012	FY21 & FY23 P&L Dividend	20,655.91		25 months	Communication; poor debt recovery	AEMFCS	Discussion paper to workshop	As part of EOFY26 audit

Cherie Delmage   Cherie Delmage
Prepared By   Reviewed By

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RATES AGED TRIAL BALANCE
Rates Report (90+ Days >$10k)
As at 30/06/2026

Account #	Current	May	April	March	Older	Total	Comments
302328	0.00	108.42	113.94	171.70	11,832.23	12,226.29	Debt recovery
302358	0.00	89.20	86.24	89.23	10,375.80	10,640.47	Debt recovery
301265	0.00	0.00	0.00	0.00	10,896.21	10,896.21	Pensioner/Deferred balance
301205	0.00	0.00	0.00	0.00	22,284.61	22,284.61	Pensioner/Deferred balance
301417	0.00	382.46	416.48	478.89	37,116.10	38,393.93	Payment plan - compliant
301425	0.00	0.00	0.00	0.00	29,685.15	29,685.15	Pensioner/Deferred balance
301894	172.53	232.05	225.49	233.19	27,140.08	28,003.34	Debt recovery
302192	0.00	0.00	0.00	0.00	16,313.89	16,313.89	Pensioner/Deferred balance
300515	50.00	564.89	546.21	2,061.56	62,157.07	65,379.73	Debt recovery
300737	0.00	94.72	92.02	97.63	10,943.42	11,227.79	Debt recovery
302768	0.00	0.00	0.00	0.00	10,378.66	10,378.66	Seniors card holder
303001	99.61	133.99	130.14	327.87	15,610.65	16,302.26	Debt recovery
302808	0.00	0.00	0.00	0.00	10,529.84	10,529.84	Pensioner/Deferred balance
301823	395.00	138.46	133.69	1,081.46	14,903.50	16,652.11	Debt recovery
301951	114.50	129.58	125.36	129.60	15,148.35	15,647.39	Debt recovery
300904	0.00	0.00	0.00	0.00	9,995.61	9,995.61	Pensioner/Deferred balance
300477	0.00	0.00	0.00	0.00	16,024.50	16,024.50	Pensioner/Deferred balance
300456	0.00	0.00	0.00	0.00	10,631.56	10,631.56	Pensioner/Deferred balance
303014	168.35	226.76	219.84	301.56	26,161.88	27,078.39	Debt recovery
301406	0.00	93.79	90.76	93.79	10,641.33	10,919.67	Settlement/Property sale
30333	0.00	126.80	122.12	1,902.57	12,664.12	14,815.61	Debt recovery
300886	0.00	0.00	0.00	0.00	33,129.15	33,129.15	Pensioner/Deferred balance
302668	0.00	0.00	0.00	0.00	10,268.02	10,268.02	Debt recovery
301843	0.00	114.19	110.50	114.19	12,778.36	13,117.24	Settlement/Property sale
301652	0.00	99.44	96.21	99.08	11,436.18	11,730.91	Debt recovery
300638	0.00	0.00	0.00	0.00	18,782.07	18,782.07	Pensioner/Deferred balance
302935	0.00	0.00	0.00	0.00	11,543.39	11,543.39	Pensioner/Deferred balance