

Shire of Goomalling



COUNCIL MEETING MINUTES

September 2022

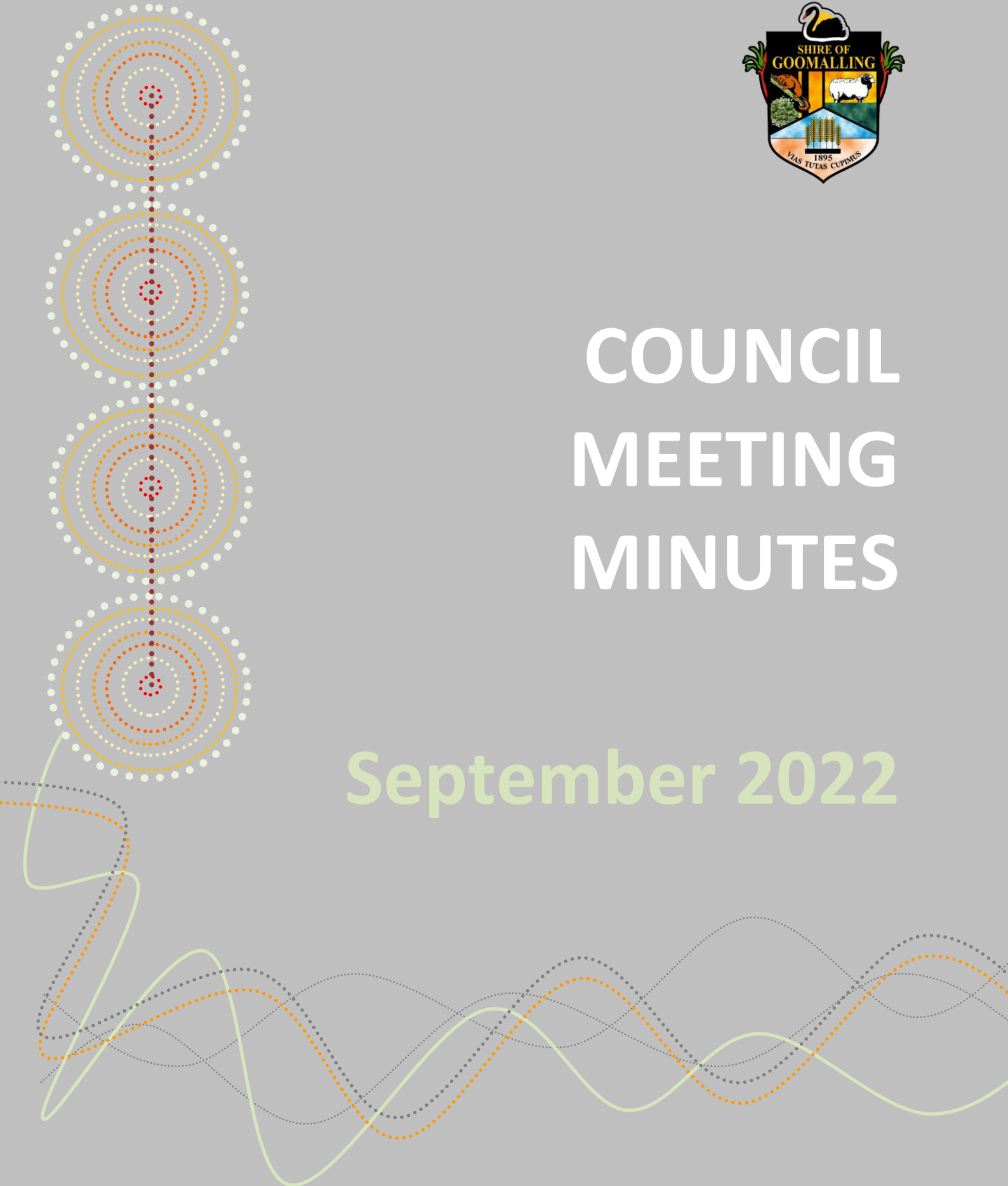




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NYOONGAR ACKNOWLEDGEMENT

We acknowledge this land that we meet on today is part of the traditional lands of the Nyoongar people and that we respect their spiritual relationship with their country. We also acknowledge the Nyoongar Ballardong people as the custodians of the greater Goomalling/Koomal area and that their cultural and heritage beliefs are still important to the living Nyoongar Ballardong people today.

NOTICE OF MEETING

Meeting No. 8 of 2022 of the Shire of Goomalling Council to be held in the Council Chambers, Administration Office, 32 Quinlan Street, Goomalling on Wednesday 21 September 2022 beginning at 4.25 pm.

1. DECLARATION OF OPENING & ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES & APPROVED LEAVE OF ABSENCE

2.1. Attendance

Council	President	Cr Barry Haywood
	Vice President	Cr Julie Chester
	Councillor	Cr Mark Ashton
	Councillor	Cr Christine Barratt
	Councillor	Cr Casey Butt
	Councillor	Cr Roland Van Gelderen
	Councillor	Cr Brendon Wilkes
Administration	Chief Executive Officer	Mr Peter Bentley
	Finance Manager	Miss Natalie Bird
	Works Manager	Mr David Long

2.2. Apologies

Nil

2.3. Approved Leave of Absence

Nil

3. DECLARATION OF:

- FINANCIAL INTEREST
- MEMBERS IMPARTIALITY INTEREST
- PROXIMITY INTEREST

4. PUBLIC QUESTION TIME

Nil

5. APPLICATION FROM MEMBERS FOR LEAVE OF ABSENCE

RESOLUTION 529

Moved Cr Chester, seconded Cr Butt that Council approved the leave of absence for Cr Barratt & Cr Ashton for the October Ordinary Council meeting.

CARRIED 7/0
Simple Majority



6. CONFIRMATION AND RECEIVING OF MINUTES & BUSINESS ARISING

6.1 Ordinary Meeting of Council held Wednesday 17 August 2022

RESOLUTION 530

Moved Cr Van Gelderen, seconded Cr Butt that the minutes of Ordinary Meeting of Council held Wednesday 17 August 2022, be confirmed as true and correct.

CARRIED 7/0
Simple Majority

7. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION

- Shire President attended Avon Sub group meeting in August
- Shire President attended the Regional Avon Sub group (zoom)
- Shire President attended Wheatbelt Freight Network meeting
- Shire President attended the Avon Sub group meeting (zoom) 15 September 22
- Shire President and CEO met the CEO and Shire President of Dowerin 21 September 22

8. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS



9. OFFICERS' REPORTS

9.1 SCHEDULE OF ACCOUNTS PAID 1 AUGUST TO 31 AUGUST 2022

File Reference	Not applicable
Disclosure of Interest	Nil
Applicant	Not Applicable
Previous Item Numbers	No Direct
Date	12 September 2022
Author	Deb Horton, Accounts Payable
Authorising Officer	Natalie Bird, Finance Manager
Attachments	
1. Schedule of Payments – August 2022	
2. Corporate Credit Card Statements July 2022	

Summary

FUND VOUCHERS AMOUNT

EFT 4573 to 4652	\$313,577.18
Direct Debits 8525 to 8528	\$43,468.87
Cheques 15397 to 15409	\$39,034.24
Payroll JNL 6713 & 6715	\$95,858.00
Super DD14305 & 14337	\$15,867.58
TOTAL	\$507,805.87

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION

That the Council:

Approve vouchers from the Municipal Fund and Trust Fund as detailed:

FUND VOUCHERS AMOUNT

EFT 4573 to 4652	\$313,577.18
Direct Debits 8525 to 8528	\$43,468.87
Cheques 15397 to 15409	\$39,034.24
Payroll JNL 6713 & 6715	\$95,858.00
Super DD14305 & 14337	\$15,867.58
TOTAL	\$507,805.87

RESOLUTION 531

Moved Cr Barratt, seconded Cr Van Gelderen that Council endorses the Officer's recommendation.

CARRIED 7/0
Simple Majority



9.2 FINANCIAL REPORT FOR AUGUST 2022

File Reference	Not Applicable
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	No Direct
Date	12 September 2022
Author	Natalie Bird, Finance Manager
Authorising Officer	Natalie Bird, Finance Manager
Attachments	Monthly Financial Report to 31 August 2022

Summary

In accordance with the *Local Government (Financial Management) Regulations 1996*, to follow is the presentation of the Monthly Financial Reports to Council.

Background

Monthly Financial Reports are to be presented to Council and are to be received by Council resolution.

Statutory Environment

Local Government Act 1995 – Section 6.4 (as amended)

Local Government (Financial Management) Regulations 1996 – Clause 34 and 35

Policy Implications

No specific policy regarding this matter.

Financial Implications

Ongoing management of Council funds

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028

4.1.4	Provide reporting processes in a transparent, accountable and timely manner
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Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION

That the Council:

Receive the Monthly Financial Report to 31 August 2022

RESOLUTION 532

Moved Cr Chester, seconded Cr Wilkes that Council endorses the Officer's recommendation.

CARRIED 7/0
Simple Majority

SHIRE OF GOOMALLING
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the period ending 31 August 2022

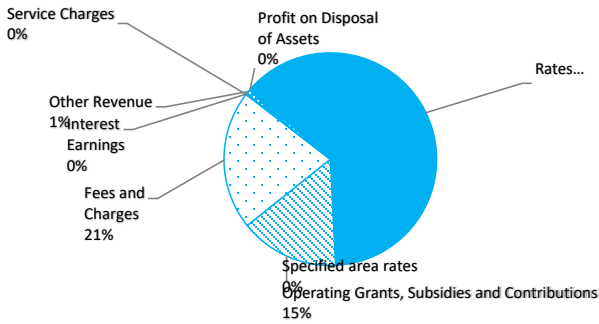
LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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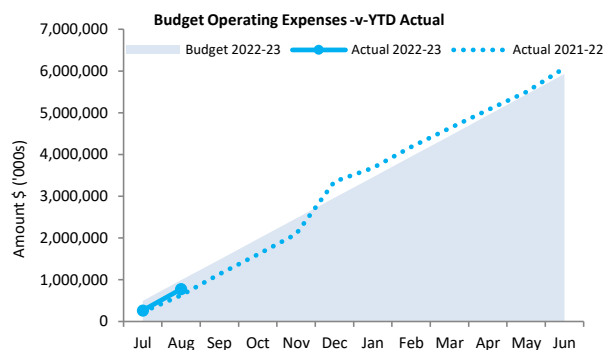
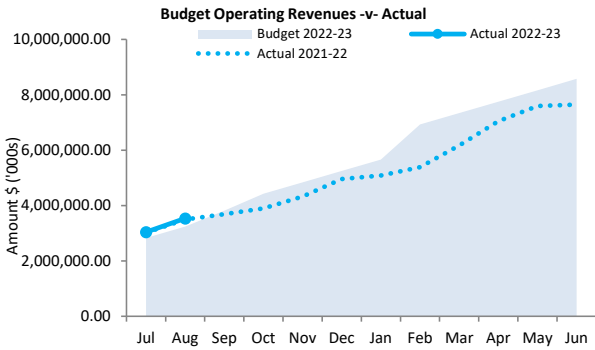
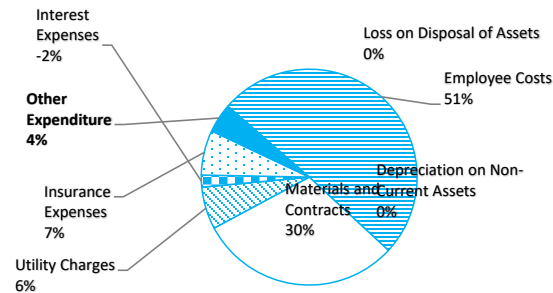
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OPERATING ACTIVITIES

OPERATING REVENUE

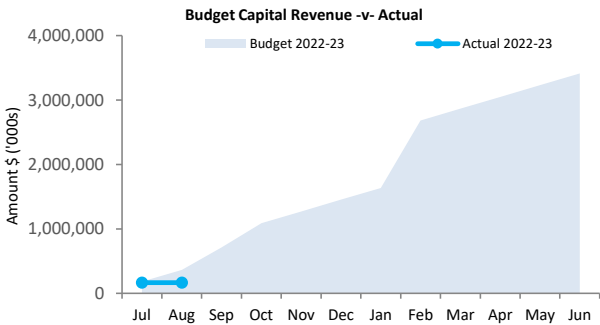


OPERATING EXPENSES

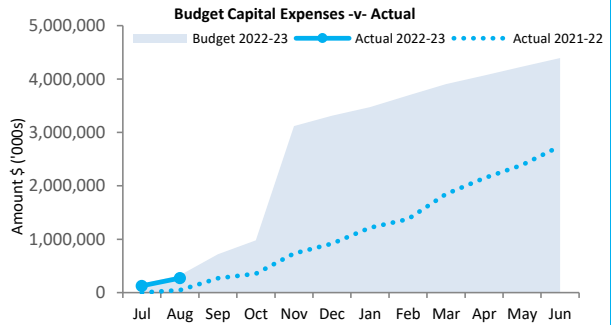


INVESTING ACTIVITIES

Non-Operating Grants



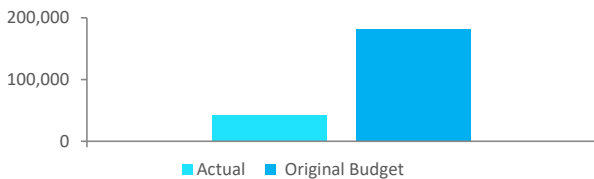
CAPITAL EXPENSES



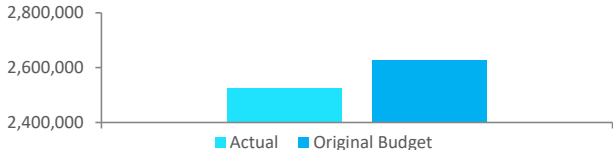
FINANCING ACTIVITIES

BORROWINGS

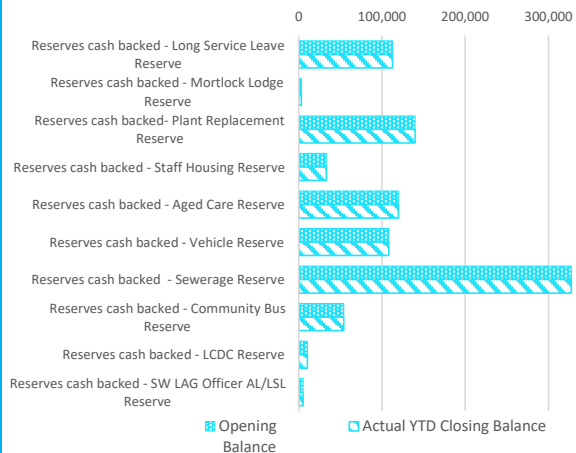
Principal Repayments



Principal Outstanding



RESERVES



Funding surplus / (deficit) Components				
Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$0.16 M	\$0.16 M	\$0.15 M	(\$0.02 M)
Closing	(\$0.05 M)	\$3.63 M	\$2.54 M	(\$1.09 M)
Refer to Statement of Financial Activity				
Cash and cash equivalents		Payables		Receivables
	\$3.82 M	% of total	\$0.14 M	% Outstanding
Unrestricted Cash	\$1.86 M	48.9%	Trade Payables	\$0.06 M
Restricted Cash	\$1.95 M	51.1%	Over 30 Days	0.0%
			Over 90 Days	0%
Refer to Note 2 - Cash and Financial Assets		Refer to Note 5 - Payables		Refer to Note 3 - Receivables
Rates Receivable \$0.86 M 66.3%				
Trade Receivable \$0.13 M				
Over 30 Days 90.1%				
Over 90 Days 81.8%				
Key Operating Activities				
Amount attributable to operating activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
\$0.80 M	\$3.46 M	\$2.60 M	(\$0.86 M)	
Refer to Statement of Financial Activity				
Rates Revenue		Operating Grants and Contributions		Fees and Charges
YTD Actual	\$2.42 M	% Variance	YTD Actual	\$0.47 M
YTD Budget	\$2.15 M	12.5%	YTD Budget	\$0.11 M
			% Variance	347.7%
Refer to Note 6 - Rate Revenue		Refer to Note 13 - Operating Grants and Contributions		Refer to Statement of Financial Activity
YTD Actual \$2.66 M		YTD Budget \$0.27 M		% Variance 141.0%
Key Investing Activities				
Amount attributable to investing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$0.83 M)	\$0.04 M	(\$0.16 M)	(\$0.20 M)	
Refer to Statement of Financial Activity				
Proceeds on sale		Asset Acquisition		Non-Operating Grants
YTD Actual	\$0.00 M	%	YTD Actual	\$0.27 M
Adopted Budget	\$0.11 M	(100.0%)	Adopted Budget	\$4.39 M
			% Spent	(93.8%)
Refer to Note 7 - Disposal of Assets		Refer to Note 8 - Capital Acquisition		Refer to Note 8 - Capital Acquisition
YTD Actual \$0.17 M		Adopted Budget \$3.41 M		% Received (95.1%)
Key Financing Activities				
Amount attributable to financing activities				
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$0.19 M)	(\$0.02 M)	(\$0.04 M)	(\$0.02 M)	
Refer to Statement of Financial Activity				
Borrowings		Reserves		Lease Liability
Principal repayments	\$0.04 M	Reserves balance	\$0.91 M	Principal repayments
Interest expense	\$0.01 M	Interest earned	\$0.00 M	Interest expense
Principal due	\$2.53 M			Principal due
Refer to Note 9 - Borrowings		Refer to Note 11 - Cash Reserves		Refer to Note 10 - Lease Liabilities

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

KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 31 AUGUST 2022

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME AND OBJECTIVES

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of resources

To include the activities of members of Council and the administration support available to the Council for the provision of governance of the district. Other costs relate to assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control, community crime prevention and other aspects of public safety including emergency services.

HEALTH

To provide an operational framework for environmental and community health.

Inspection of food premises and food control. Provision of Medical Surgery and Doctor. Also noise control and waste disposal compliance

EDUCATION AND WELFARE

To provide services to disadvantaged persons including the elderly, children and youth.

Maintenance of child minding centre, playgroup centre, senior citizens centre. Provision and maintenance of youth services.

HOUSING

To provide and maintain housing for staff, aged and community housing projects operated by Joint Venture with the Department of Housing.

Staff housing, provision of general rental accommodation to the public when not required by staff.

COMMUNITY AMENITIES

To provide necessary services as required by the community.

Rubbish collection and recycling, operation of disposal sites, administration, maintenance & operation of the Shire Townsite Sewerage Scheme. Administration of the Shire of Goomalling Town Planning Scheme. Administration, maintenance & operation of the Goomalling public cemeteries, public toilets & the Goomalling Community Bus.

RECREATION AND CULTURE

To establish & effectively manage infrastructure and resources which will help the social wellbeing of the community.

Maintenance and operation of public halls, swimming pool, sporting pavilions, parks and gardens, recreation centre, sports playing surface areas and reserves including football oval, hockey oval, tennis courts, bowling greens. Contribution to the operation of the Goomalling Public Library, museums and cultural facilities.

TRANSPORT

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of streets, roads, footpaths, drainage & signs. Maintenance and operation of street lights, works depot and aerodrome. Cleaning of streets and provision and maintenance of street trees. Purchase, maintenance and operation of plant.

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of the Shire of Goomalling Caravan Park facilities and Motel Units. Provision of rural services including building control, standpipes, noxious weeds and vermin control. Maintenance costs associated with the Goomalling Community Resource Centre.

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating accounts.

Private works, plant repairs and operations. Housing and Engineering operations costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

STATUTORY REPORTING PROGRAMS

	Ref	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
	Note						
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	160,154	160,154	145,126	(15,028)	(9.38%)	
Revenue from operating activities							
Governance		30,000	4,998	16,708	11,710	234.29%	▲
General purpose funding		2,420,268	2,244,823	2,275,118	30,295	1.35%	
Law, order and public safety		266,950	44,486	109,920	65,434	147.09%	▲
Health		654,000	108,998	115,672	6,674	6.12%	
Education and welfare		600	100	0	(100)	(100.00%)	
Housing		264,860	44,138	44,883	745	1.69%	
Community amenities		548,000	266,330	526,447	260,117	97.67%	▲
Recreation and culture		98,884	16,460	23,372	6,912	41.99%	
Transport		418,500	69,748	170,920	101,172	145.05%	▲
Economic services		362,930	60,464	68,110	7,646	12.65%	
Other property and services		99,000	16,496	19,810	3,314	20.09%	
		5,163,992	2,877,041	3,370,960	493,919		
Expenditure from operating activities							
Governance		(238,926)	(39,784)	(45,825)	(6,041)	(15.18%)	
General purpose funding		(110,964)	(18,490)	(20,058)	(1,568)	(8.48%)	
Law, order and public safety		(470,709)	(78,428)	(54,232)	24,196	30.85%	▲
Health		(734,759)	(122,446)	(106,685)	15,761	12.87%	▲
Education and welfare		(18,693)	(3,112)	(3,151)	(39)	(1.25%)	
Housing		(447,296)	(74,306)	(39,836)	34,470	46.39%	▲
Community amenities		(609,595)	(101,542)	(114,148)	(12,606)	(12.41%)	▼
Recreation and culture		(954,484)	(158,966)	(96,556)	62,410	39.26%	▲
Transport		(1,737,736)	(289,566)	(210,534)	79,032	27.29%	▲
Economic services		(590,926)	(98,386)	(77,657)	20,729	21.07%	▲
Other property and services		(15,843)	(2,608)	(6,450)	(3,842)	(147.32%)	
		(5,929,931)	(987,634)	(775,132)	212,502		
Non-cash amounts excluded from operating activities	1(a)	1,569,016	1,569,016	0	(1,569,016)	(100.00%)	▼
Amount attributable to operating activities		803,077	3,458,423	2,595,828	(862,595)		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	14	3,412,798	364,574	165,650	(198,924)	(54.56%)	▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0	0	(52,558)			
Net Revenue from Non-Operating Grants	14	3,412,798	364,574	113,092			
Proceeds from disposal of assets	7	110,000	0	0	0	0.00%	
Proceeds from financial assets at amortised cost - self supporting loans	9	41,681	0	0	0	0.00%	
Payments for property, plant and equipment and infrastructure	8	(4,393,285)	(325,792)	(271,140)	54,652	16.78%	▲
Amount attributable to investing activities		(828,806)	38,782	(158,047)	(196,829)		
Financing Activities							
Proceeds from new debentures	9	0	0	0	0	0.00%	
Transfer from reserves	11	40,000	0	0	0	0.00%	
Payments for principal portion of lease liabilities	10	(20,869)	0	0	0	0.00%	
Repayment of debentures	9	(182,466)	0	(41,589)	(41,589)	0.00%	▼
Transfer to reserves	11	(23,934)	(23,934)	(0)	23,934	100.00%	▲
Amount attributable to financing activities		(187,270)	(23,934)	(41,589)	(17,655)		
Closing funding surplus / (deficit)	1(c)	(52,845)	3,633,425	2,541,320	(1,092,105)		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an threshold. Refer to Note 16 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2022-23 year is \$10,000 or 10.00% whichever is the greater.

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

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance

agreements, communication expenses, advertising expenses,

membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Shortfall between the value of assets received over the net book value for assets on their disposal.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

BY NATURE OR TYPE

	Ref Note	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		Adopted Budget				
		\$	\$	\$	\$	%
Opening funding surplus / (deficit)	1(c)	160,154	160,154	145,126	(15,028)	(9.38%)
Revenue from operating activities						
Rates	6	2,171,729	2,151,463	1,961,864	(189,599)	(8.81%)
Other rates	6	248,012	248,012	248,012	0	0.00%
Operating grants, subsidies and contributions	13	983,293	163,864	470,405	306,541	187.07% ▲
Fees and charges		1,523,690	274,182	660,848	386,666	141.03% ▲
Interest earnings		70,868	11,808	4,136	(7,672)	(64.97%)
Other revenue		166,400	27,712	25,696	(2,016)	(7.27%)
		5,163,992	2,877,041	3,370,959	493,918	
Expenditure from operating activities						
Employee costs		(2,300,723)	(383,360)	(405,992)	(22,632)	(5.90%)
Materials and contracts		(1,322,620)	(220,112)	(243,487)	(23,375)	(10.62%) ▼
Utility charges		(261,462)	(43,482)	(51,017)	(7,535)	(17.33%)
Depreciation on non-current assets		(1,568,999)	(261,480)	0	261,480	100.00% ▲
Interest expenses		(135,465)	(22,572)	14,450	37,022	164.02% ▲
Insurance expenses		(190,013)	(31,612)	(54,142)	(22,530)	(71.27%) ▼
Other expenditure		(150,650)	(25,016)	(34,944)	(9,928)	(39.69%)
		(5,929,932)	(987,634)	(775,131)	212,503	
Non-cash amounts excluded from operating activities	1(a)	1,569,016	1,569,016	0	(1,569,016)	(100.00%) ▼
Movement in liabilities associated with restricted cash			0	0	0	0.00%
Amount attributable to operating activities		803,076	3,458,423	2,595,828	(862,595)	
Investing activities						
Proceeds from non-operating grants, subsidies and contributions	14	3,412,798	364,574	165,650	(198,924)	(54.56%) ▼
Less Unspent Non-Operating Grants represented as Contract Liabilities	14	0	0	(52,558)		
Net Revenue from Non-Operating Grants	14	3,412,798	364,574	113,092		
Proceeds from disposal of assets	7	110,000	0	0	0	0.00%
Proceeds from financial assets at amortised cost - self supporting loans	9	41,681	0	0	0	0.00%
Payments for property, plant and equipment and infrastructure	8	(4,393,285)	(325,792)	(271,140)	54,652	16.78%
Amount attributable to investing activities		(828,806)	38,782	(158,047)	(196,829)	
Financing Activities						
Transfer from reserves	11	40,000	0	0	0	0.00%
Payments for principal portion of lease liabilities		(20,869)	0	0	0	0.00%
Repayment of debentures	9	(182,466)	0	(41,589)	(41,589)	0.00% ▼
Transfer to reserves	11	(23,934)	(23,934)	(0)	23,934	100.00% ▲
Amount attributable to financing activities		(187,269)	(23,934)	(41,589)	(17,655)	
Closing funding surplus / (deficit)	1(c)	(52,845)	3,633,425	2,541,320	(1,092,105)	

KEY INFORMATION

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

Refer to Note 16 for an explanation of the reasons for the variance.

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

(a) Non-cash items excluded from operating activities

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

	Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities		\$	\$	\$
Adjustments to operating activities				
Less: Movement in liabilities associated with restricted cash	17		0	0
Add: Depreciation on assets		1,568,999	261,480	0
Total non-cash items excluded from operating activities		1,569,016	261,480	0

(b) Adjustments to net current assets in the Statement of Financial Activity

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

		Last Year Closing 30 June 2022	This Time Last Year 31 August 2021	Year to Date 31 August 2022
Adjustments to net current assets				
Less: Reserves - restricted cash	11	(914,260)	(929,953)	(914,260)
Less: - Financial assets at amortised cost - self supporting loans	4	(41,680)	(39,157)	(41,681)
Add: Borrowings	9	182,449	2,273,379	140,921
Add: Provisions funded by Reserve	12	112,797	109,813	112,797
Add: Lease liabilities	10	11,255	0	20,870
Total adjustments to net current assets		(649,439)	1,414,082	(681,353)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2	2,308,253	1,307,145	3,808,373
Rates receivables	3	112,572	180,533	864,265
Receivables	3	51,579	58,048	127,671
Stock on Hand	4	27,731	54,625	22,747
Total Current Assets		2,500,135	1,600,351	4,823,056
Less: Current liabilities				
Payables	5	(247,809)	(274,210)	(136,259)
Borrowings	9	(182,449)	(2,273,379)	(140,921)
Contract liabilities	12	(689,109)	0	(741,667)
Lease liabilities	10	(11,255)		(20,870)
Provisions	12	(559,922)	(564,043)	(560,666)
Total Current Liabilities		(1,690,544)	(3,111,632)	(1,600,383)
		809,591	(1,511,281)	3,222,673
Less: Total adjustments to net current assets	1(b)	(649,439)	1,414,082	(681,353)
Closing funding surplus / (deficit)		160,154	(97,201)	2,541,320

CURRENT AND NON-CURRENT CLASSIFICATION

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

Description	Classification	Unrestricted \$	Restricted \$	Total Cash \$	Trust \$	Institution	Interest Rate	Maturity Date
Cash on hand								
Floats	Cash and cash equivalents	650		650	0			
Cash Deposits								
Municipal Bank Account	Cash and cash equivalents	1,864,312		1,864,312	0	Bendigo	0.00%	At Call
Trust Bank Account	Cash and cash equivalents	0	0	0	38,149	Bendigo	0.00%	
Medical Surgery Bank Account	Cash and cash equivalents		38,494	38,494				
Term Deposits		0						
Term Deposits - Reserve	Financial assets at amortised cost	0	608,306	608,306	0	Bendigo	0.40%	28/10/2022
Term Deposits	Financial assets at amortised cost	0	1,000,000	1,000,000	0	Bendigo	1.80%	26/12/2022
Term Deposits - Reserve	Financial assets at amortised cost	0	300,706	300,706	0	Bendigo	2.60%	17/06/2023
Term Deposits - Skeleton Weed A/L & LSL	Financial assets at amortised cost	0	5,234	5,234	0	Bendigo	2.60%	17/06/2023
Total		1,864,962	1,952,741	3,817,702	38,149			
Comprising								
Cash and cash equivalents		1,864,962	38,495	1,903,455	38,149			
Financial assets at amortised cost		0	1,914,247	1,914,247	0			
		1,864,962	1,952,742	3,817,702	38,149			

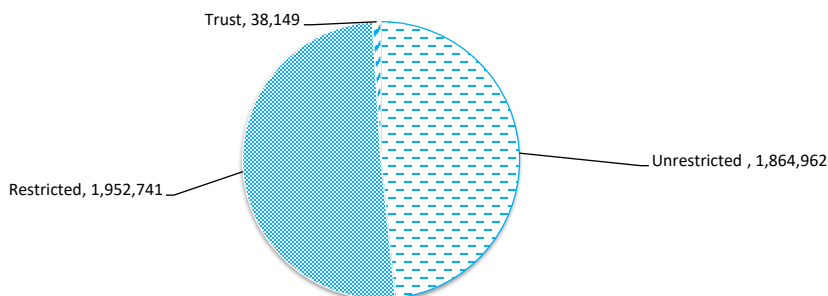
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022

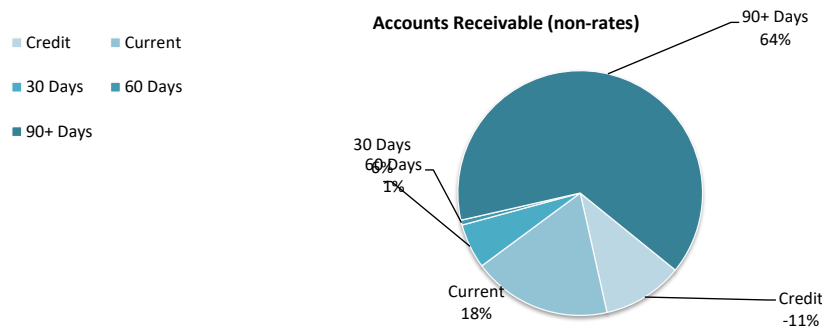
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates receivable	30 Jun 2022	31 Aug 2022
	\$	\$
Opening arrears previous years	147,184	147,184
Levied this year	2,118,671	2,419,741
Less - collections to date	(2,118,671)	(1,702,660)
Equals current outstanding	147,184	864,265
Net rates collectable	147,184	864,265
% Collected	93.5%	66.3%

Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	(7,305)	12,609	4,065	446	44,173	53,988
Percentage	(13.5%)	23.4%	7.5%	0.8%	81.8%	
Balance per trial balance						
Sundry receivable	0	53,988	0	0	0	53,988
GST receivable	0	32,002	0	0	0	32,002
Loans Club/Institutions - Current	0	41,681	0	0	0	41,681
Total receivables general outstanding						127,671
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectable are written off when identified. An allowance for impairment of receivables is raised when there is objective evidence that they will not be collectible.



	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 August 2022
Other current assets	\$	\$	\$	\$
Inventory				
Stock On Hand	27,731	(4,985)	0	22,746
Total other current assets	27,731	(4,985)	0	22,746

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022

OPERATING ACTIVITIES
NOTE 5
Payables

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	50,997	0	0	0	50,997
Percentage	0%	100%	0%	0%	0%	
Balance per trial balance						
Sundry creditors	0	(20,752)	0	0	0	64,510
ATO liabilities		36,427				36,427
Gst Payable		22,745				22,745
Bonds & Deposits Held - CI		12,577				12,577
Total payables general outstanding						136,259

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire 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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General rate revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Gross rental value											
GRV Residential	0.11880	123	1,350,994	160,498	0	0	160,498	160,498	0	0	160,498
GRV Commercial	0.12700	17	321,640	40,848	0	0	40,848	40,848	0	0	40,848
GRV Industrial	0.12790	11	80,636	10,313	0	0	10,313	10,313	0	0	10,313
GRV Urban Farmland	0.11350	18	220,896	25,072	0	0	25,072	25,072	0	0	25,072
Unimproved value											
UV Rural Zone 2	0.0059	54	25,866,000	152,092	0	0	152,092	152,092	0	0	152,092
UV Special Rural	0.0121	14	1,527,500	18,544	0	0	18,544	18,544	0	0	18,544
UV General Zone 3	0.0059	218	257,374,000	1,518,507			1,518,507	1,518,507	0	0	1,518,507
Sub-Total		455	286,741,666	1,925,875	0	0	1,925,874	1,925,874	0	0	1,925,874
Minimum payment	Minimum \$										
Gross rental value											
GRV Residential	1,025	96	553,875	98,400	0	0	98,400	98,400	0	0	98,400
GRV Commercial	950	13	37,597	12,350	0	0	12,350	12,350	0	0	12,350
GRV Industrial	595	7	12,675	4,165	0	0	4,165	4,165	0	0	4,165
GRV Urban Farmland	760	7	24,251	5,320	0	0	5,320	5,320	0	0	5,320
Unimproved value											
UV Rural Zone 2	800	18	2,166,500	14,400	0	0	14,400	14,400	0	0	14,400
UV Special Rural	1,130	4	327,000	4,520	0	0	4,520	4,520	0	0	4,520
UV General Zone 3	1,100	97	7,960,466	106,700	0	0	106,700	106,700	0	0	106,700
Sub-total		242	11,082,364	245,855	0	0	245,855	245,855	0	0	245,855
Amount from general rates							2,171,729				2,171,729
Ex-gratia rates							38,012				38,012
Total general rates							2,209,741				2,209,741
Specified area rates	Rate in \$ (cents)										
Sewerage Residential	8.792		23,520	206,790	0	0	206,790	206,790	0	0	206,790
Sewerage Religious Church			440	3,210	0	0	3,210	3,210	0	0	3,210
Total specified area rates			23,960	210,000	0	0	210,000	210,000	0	0	210,000
Total							2,419,741				2,419,741

KEY INFORMATION

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Rates received in advance give rise to a financial liability. On 1 July 2020 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised. When the taxable event occurs the financial liability is extinguished and income recognised for the prepaid rates that have not been refunded.

Capital acquisitions	Adopted Budget	Current Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$	\$
Buildings	559,827	559,827	85,804	0	(85,804)
Plant and equipment	135,000	135,000	0	14,050	14,050
Infrastructure - roads	3,396,458	3,396,458	239,988	189,058	(50,930)
Infrastructure - sewerage	50,000	50,000	0	0	0
Infrastructure - footpaths	80,000	80,000	0	39,081	39,081
Infrastructure - other	172,000	172,000	0	28,951	28,951
Payments for Capital Acquisitions	4,393,285	4,393,285	325,792	271,140	(54,652)
Total Capital Acquisitions	4,453,851	4,393,285	325,792	271,140	(54,652)
Capital Acquisitions Funded By:					
	\$		\$	\$	\$
Capital grants and contributions	3,412,798	3,412,798	364,574	165,650	(198,924)
Cash backed reserves	914,260	914,260		0	
Reserves cash backed - Long Service Leave Reserve	2,972	2,972	0	0	0
Contribution - operations	(147,311)	63,255	(45,449)	105,489	150,938
Capital funding total	4,393,285	4,393,285	325,792	271,140	(54,653)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

30/06/2023

31/08/2022

Account Description		Adopted Budget	Current Budget	YTD Budget	YTD Actual	Variance (Under)/Over
Land and Buildings						
48005	Replacement Server - Admin	45,000	45,000	0	0	0
98001	Capital housing Up grades	102,000	102,000	17,000	0	17,000
118005	Town Hall Ceiling Upgrade - LRCIP	0	0	0	0	0
138001	Public Buildings - Capital upgrade projects	412,827	412,827	68,804	0	68,804
138003	Old Road Board Building - LRCIP	0	0	0	0	0
138004	Gum Toilets Upgrade - LRCIP	0	0	0	0	0
138005	Slater Homestead upgrade - LRCIP	0	0	0	0	0
Total		559,827	559,827	85,804	0	85,804
Plant & Equipment						
108001	Skeleton Weed Plant & Equipment	0	0	0	14,050	(14,050)
123907	Plant replacement - Small Tip Truck	50,000	50,000	0	0	0
123908	Plant replacement - Utility GO 039	0	0	0	0	0
123914	Turf Mower - Recreation Ground	45,000	45,000	0	0	0
123913	Miscellaneous Small Plant	10,000	10,000	0	0	0
123911	Small Plant - Mobile Traffic lights	30,000	30,000	0	0	0
Total		135,000	135,000	0	14,050	(14,050)
Infrastructure - Roads						
129904	EXPENSE - Regional Road Group Construction	1,054,435	1,054,435	175,738	113,092	62,646
129901	EXPENSE - R 2 R Construction	314,000	314,000	0	540	(540)
129910	Local Road and Community Infrastructure Program	50,000	50,000	0	0	0
129912	Black Spot Funding	180,000	180,000	0	0	0
129914	MRWA - Bridge Capital	152,000	152,000	0	0	0
129908	EXPENSE - Wheatbelt Secondary Freight Network	1,646,023	1,646,023	64,250	75,426	(11,176)
Total		3,396,458	3,396,458	239,988	189,058	50,930
Infrastructure - Footpaths						
129911	Local Road and Community Infrastructure Program (footpaths)	80,000	80,000	0	39,081	(39,081)
Total		80,000	80,000	0	39,081	(39,081)
Infrastructure - Sewerage						
108003	Upgrade to sewerage water pipe line LRCIP	50,000	50,000	0	0	0
Total		50,000	50,000	0	0	0
Infrastructure - Other						
118006	Anstey Park - Upgrade -LRCIP	172,000	172,000	0	28,951	(28,951)
118007	Upgrade to Playground at Rec Ground LRCIP	0	0	0	0	0
Total		172,000	172,000	0	28,951	(28,951)
TOTALS		4,393,285	4,393,285	325,792	271,140	54,652

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022

FINANCING ACTIVITIES
NOTE 9
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Original Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing										
Aged Housing Wollyam Street	114	141,407	0	0	9,266	18,778	132,141	122,629	3,721	20,410
Recreation and culture										
New Sports Pavilion	111	1,051,154	0	0	0	30,541	1,051,154	1,081,695	0	34,809
Retic Football/Hockey Ovals	113	15,501	0	0	0	14,990	15,501	30,490	0	340
Economic services										
Rural Community Centre	106	307,532	0	0	0	23,857	307,532	331,389	0	29,291
Bank Overdraft - subdivision - new loan	115	893,828	0	0	32,323	52,619	861,505	946,447	7,494	39,172
B/Fwd Balance		2,409,422	0	0	41,589	140,785	2,367,833	2,512,650	11,216	124,022
C/Fwd Balance		2,409,422	0	0	41,589	140,785	2,367,833	2,512,650	11,216	124,022
Self supporting loans										
Recreation and culture										
Self Supporting Loan MSC	110	159,125	0	0	0	41,681	159,125	117,445	0	9,734
Self Supporting Loan MSC	110	159,125	0	0	0	41,681	159,125	117,445	0	9,734
Total		2,568,547	0	0	41,589	182,466	2,526,958	2,630,095	11,216	133,756
Current borrowings		182,466					(140,921)			
Non-current borrowings		2,386,081					2,667,879			
		2,568,547					2,526,958			

All debenture repayments were financed by general purpose revenue.

Self supporting loans are financed by repayments from third parties.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

FINANCING ACTIVITIES

NOTE 9

BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Original Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

**FINANCING ACTIVITIES
NOTE 10
LEASE LIABILITIES**

Movement in carrying amounts

Information on leases Particulars	Lease No.	1 July 2022	New Leases		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Other property and services										
GO040 Ford Escape (Blue)	6250509	109	0	0	0	69	109	40	0	0
GOSHIRE Ford Escape (White)	6250620	103	0	0	0	65	103	38	0	0
GO015 Ford Utility (WORKSMANAGER)	6463413	11,043	0	0	0	9,903	11,043	1,140	0	321
GO 040 Ford Escape (DCEO White)		0	0	30,283		5,416	30,283	24,867		694
GOSHIRE Ford Escape (CDO White)		0	0	30,283		5,416	30,283	24,867		694
Total		11,255	0	60,566	0	20,869	71,821	50,952	0	1,709
Current lease liabilities		20,870					20,870			
Non-current lease liabilities		47,302					47,302			
		68,172					68,172			

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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

**OPERATING ACTIVITIES
NOTE 11
CASH RESERVES**

Cash backed reserve

Reserve name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Long Service Leave Reserve	112,797	2,972	0	0	0	0	0	115,769	112,797
Reserves cash backed - Mortlock Lodge Reserve	3,172	82	0	0	0	0	0	3,254	3,172
Reserves cash backed- Plant Replacement Reserve	139,897	3,665	0	0	0	(40,000)	0	103,562	139,897
Reserves cash backed - Staff Housing Reserve	33,284	879	0	0	0	0	0	34,163	33,284
Reserves cash backed - Aged Care Reserve	119,725	3,153	0	0	0	0	0	122,878	119,725
Reserves cash backed - Vehicle Reserve	108,058	2,871	0	0	0	0	0	110,929	108,058
Reserves cash backed - Sewerage Reserve	327,377	8,619	0	0	0	0	0	335,996	327,377
Reserves cash backed - Community Bus Reserve	54,250	1,422	0	0	0	0	0	55,672	54,250
Reserves cash backed - LCDC Reserve	10,452	271	0	0	0	0	0	10,723	10,452
Reserves cash backed - SW LAG Officer AL/LSL Reserve	5,248	0	0	0	0	0	0	5,248	5,248
	914,260	23,934	0	0	0	(40,000)	0	898,194	914,260

KEY INFORMATION

Other current liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 31 August 2022
		\$	\$	\$	\$
Contract liabilities					
- operating	13	689,109	52,558	0	741,667
Total unspent grants, contributions and reimbursements		689,109	52,558	0	741,667
Provisions					
Annual leave		266,410	0	0	266,410
Long service leave		294,256	0	0	294,256
Total Provisions		560,666	0	0	560,666
Total other current assets		1,249,775	52,558	0	1,302,333

KEY INFORMATION

Provisions

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Employee benefits

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 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.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

NOTE 13

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Operating grants, subsidies and contributions revenue			
	Adopted Budget Revenue	YTD Budget	Current Budget	YTD Revenue Actual
	\$	\$	\$	\$
Operating grants and subsidies				
General purpose funding				
GRANTS - General Purpose	93,020	15,502	93,020	35,365
GRANTS - Untied Road Grants	48,073	8,012	48,073	23,700
Law, order, public safety				
REVENUE - ESL Grant	45,000	7,500	45,000	0
Recreation & Culture				
REVENUE - Other Recreation & Sport - No GST	1,100	182	1,100	1,100
Community amenities				
REVENUE - Other Grant Funding	145,000	24,166	145,000	160,000
Transport				
REVENUE - Direct Grant	100,000	16,666	100,000	105,370
Economic services				
REVENUE - Other Economic Services	15,000	2,500	15,000	0
Other property and services				
Various Contributions	209,263	30,536	317,190	144,871
	656,456	105,064	764,383	470,405

Non operating grants, subsidies and contributions revenue

	Adopted Budget Revenue	Current Budget	YTD Budget	YTD Revenue Actual	YTD Expenditure Actual	YTD Unspent Contract Liability
	\$		\$	\$	\$	\$
Non-operating grants and subsidies						
General purpose funding						
Grants - Federal Government	796,530	796,530	0	0	53,131	0
Transport						
Revenue - Grants Regional Road Group	478,495	478,495	79,748	165,650	113,092	(52,558)
Revenue - Grant Wheatbelt Secondary Freig	1,684,956	1,684,956	280,826	0	75,426	0
Revenue - Grants R 2 R	272,817	272,817	0	0	540	0
Revenue - Grants Black Spot	24,000	24,000	4,000	0	0	0
Revenue - Grants Pathways	0	0	0	0	39,081	0
Revenue - Grants Bridge Construction	156,000	156,000	0	0	0	0
	3,412,798	3,412,798	364,574	165,650	281,269	(52,558)

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

**NOTE 16
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 2022-23 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
Governance	11,710	234.29%	▲	dependent on receiving the grants commission payment
General purpose funding - rates	(189,599)	(8.81%)		The rates include the sewerage rates as well.
General purpose funding - other	30,295	1.35%		Within material variance
Law, order and public safety	65,434	147.09%	▲	Timing of receiving the funding from DFES for the ESL program
Health	6,674	6.12%		Within material variance
Education and welfare	(100)	(100.00%)		Within material variance
Housing	745	1.69%		Within material variance
Community amenities	260,117	97.67%	▲	dependent on the charging of the rentals for the month of July not all carried out
Recreation and culture	6,912	41.99%		Within material variance
Transport	101,172	145.05%	▲	Timing dependent on the timing of MRD funding for the Road works yet to be received
Economic services	7,646	12.65%		Within material variance
Other property and services	3,314	20.09%		Within material variance
Expenditure from operating activities				
Governance	(6,041)	(15.18%)		Within material variance
General purpose funding	(1,568)	(8.48%)		Dependent on when the annual report is completed so depreciation can be ran.
Law, order and public safety	24,196	30.85%	▲	Timing of payments for the ESL program
Health	15,761	12.87%	▲	Dependent on when the annual report is completed so depreciation can be ran.
Education and welfare	(39)	(1.25%)		Within material variance
Housing	34,470	46.39%	▲	Timing Dependent on when the annual report is completed so depreciation can be ran.
Community amenities	(12,606)	(12.41%)	▼	Timing Within material variance
Recreation and culture	62,410	39.26%	▲	Timing Dependent on when the annual report is completed so depreciation can be ran.
Transport	79,032	27.29%	▲	Timing Dependent on when the annual report is completed so depreciation can be ran.
Economic services	20,729	21.07%	▲	Timing Dependent on when the annual report is completed so depreciation can be ran.
Other property and services	(3,842)	(147.32%)		Timing Dependent on the timing of fuel and oils being ordered and paid for.
Investing activities				
Proceeds from non-operating grants, subsidies and contributions	(198,924)	(54.56%)	▼	Dependent on when the grants are applied for and when the projects are completed.
Proceeds from disposal of assets	0	0.00%		
Proceeds from financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for financial assets at amortised cost - self supporting loans	0	0.00%		
Payments for property, plant and equipment and infrastructure	54,652	16.78%	▲	Dependent on the timing of the Capital works program
Financing activities				
Proceeds from new debentures	0	0.00%		
Transfer from reserves	0	0.00%		
Payments for principal portion of lease liabilities	0	0.00%		
Repayment of debentures	(41,589)	0.00%	▼	1st payment of loans
Transfer to reserves	23,934	100.00%	▲	Yet to carry out the transfer of reserves interest until the end of the year.



9.3 WALGA AGM AGENDA ITEMS FOR DECISION

File Reference	69.5
Disclosure of Interest	Nil
Applicant	WALGA
Previous Item Numbers	No Direct
Date	2 September 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Copy of the revised MOU

Summary

To Consider items for decision at the 2022 WALGA AGM and direct Councils delegates as to their voting intentions for these matters.

Background

Councillors Haywood and Chester will be Councils delegates to the WALGA AGM in October and will need to vote regarding a variety of motions put forward to the meeting. A copy of the AGM agenda items have been included for Councillors to consider their position regarding the various items.

Consultation

Nil other

Statutory Environment

Local Government Act (1995)

Policy Implications

Council does not have a specific policy regarding the WALGA AGM.

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
1.1.1	This item is not directly dealt with within Councils Community Strategic Plan



Comment/Conclusion

The Following table itemises the matters for decision and the recommendations attached to them.

Item Description	Recommendation/Motion
1. Road Traffic Issues	That WALGA Advocate on behalf of the local government sector to the State Government and in particular, Main Roads, to increase importance and weight given to local knowledge and input regarding road traffic issues including requests for speed reduction, intersection treatments and overall preventative and traffic safety measures.
2. Car Parking and Traffic Congestion Around Schools	That WALGA engages with the State Government on behalf of Local Government to review issues associated with car parking and traffic congestion around school sites including but not limited to: <ol style="list-style-type: none"> 1. Reviewing car parking standards for schools; 2. Ensuring sufficient land is set aside for the provision of parking on school sites; 3. Reviewing the co-location of schools to avoid issues being exacerbated; 4. Restricting school access from major roads; 5. Developing plans to enable schools to manage school traffic; 6. Develop programs to educate drivers; and 7. Develop options and implement initiatives to encourage alternative modes of transport to school.
3. Proposal for Regional Road Maintenance Contracts with Main Roads WA	That WALGA assist Local Governments and work with the Hon Minister Rita Saffioti to introduce a similar program that is currently in play in Queensland and introduce a sole invitee Program for Local Governments to engage in a Road Maintenance Performance Contract with Main Roads WA.
4. Northern Australia Beef Roads Program	That WALGA work with the Hon Madeleine King MP Minister for Resources and Minister for Northern Australia to make Beef Road Funding available to all Australian Local Governments north and south, or establish a Southern Australia Beef Road Funding Program to allow for equitable support across Australia's beef and agriculture industries.
5. 3D House Printing Building Compliance	That WALGA requests: <ol style="list-style-type: none"> 1. Assistance from Minister for Industry and Science The Hon Ed Husic MP, Minister for Housing and Homelessness, Small Business The Hon Julie Collins MP, Minister for Infrastructure, Transport, Regional Development and Local Government The Hon Catherine King MP to work with Ministers from all State and Territory Governments who have Building and Construction in their portfolios, to collaborate and to consider removing impediments within the National Construction Code Series and associated Australian Standards, that dissuade industry from adopting 3D printing as a building method. 2. That the Government provide instruments to incentivise private industry to develop 3D printing and include this as an acceptable building practice.
6. South West Native Title Settlement	That WALGA advocate to the State Government that Local Governments be provided with the full list of potential land to be requested for transfer as part of the South West Native Title Settlement and that a minimum of three months be provided for Council to provide feedback.



<p>7. Land Offset Compensation to Local Governments</p>	<p>That WALGA advocate to the State Government that the Developer requiring land offsets within another Local Government be required to pay a fee to the Local Government for the loss of rates and ongoing maintenance of infrastructure to the Land.</p>
<p>8. Review of the Rating Methodology used by the Valuer-General</p>	<p>Advocate for a full review of the rating methodology used by the Valuer-General to value all land in the State of Western Australia.</p>
<p>9. WA Local Government Rating Model</p>	<p>That WALGA advocate to the State Government and the Valuer Generals' Office that a different rating model be trialled across several Councils whereby the Unimproved Value rate is abolished, and all properties are rated for Gross Rental Value or Capital Value.</p>
<p>10. Reform of the Cat Act 2011</p>	<p>That the WA Local Government sector requests the WA State Government prioritise reforms to the Cat Act 2011, in accordance with the Statutory Review undertaken and tabled in the State Parliament on 27 November 2019.</p>
<p>11. WALGA Best Practice Governance Review – Principles</p>	<ol style="list-style-type: none"> 1. The update on the Best Practice Governance Review project be noted, and 2. The principles to inform WALGA's future governance model, as follows and as per the attached Principles document, be endorsed: <ol style="list-style-type: none"> a. Representative – WALGA unites and represents the entire Local Government sector in WA and understands the diverse nature and needs of members, regional communities and economies. b. Responsive – WALGA is an agile association which acts quickly to respond to the needs of members and stakeholders. c. Results Oriented – WALGA dedicates resources and efforts to secure the best outcomes for Local Government and supports the delivery of high-quality projects, programs and services.

**MOTION 3.1 ROAD TRAFFIC ISSUES
MEMBER COMMENT**

The Shire of Dardanup and its community have experienced a number of instances where preventative action was only taken after fatalities occurred on roads and intersections, despite pleas and requests from the local government, community and stakeholders. Recent examples include the following intersections:

- Hynes Road on Forrest highway, fatalities occurred before safety concerns were addressed and speed limit reduced;
- Hynes Road on South Western Highway, fatalities occurred before safety concerns were addressed and speed limit reduced;
- South Western Highway section from Hynes Road westbound to Picton, high number of fatalities occurred before safety concerns were addressed and speed limit reduced;
- Eaton Drive numerous intersection designs, almost 10 years of traffic studies paid for by the local government as requested by Main Roads which eventually culminated in a treatment plan for all intersection that was agreed to by Main Roads South West, but rejected by Main Roads Perth request further traffic



studies delaying action and deferring addressing community and safety concerns.

SECRETARIAT COMMENT

The Commissioner for Main Roads has the authority to erect, alter or take down any road sign or traffic control signal under the provisions of Regulation 297 of the Road Traffic Code 2000. This authority has not been delegated to Local Governments, except under very limited conditions. To effectively manage the local road network Local Governments need to work with Main Roads WA Traffic Management Services. The issues identified in the motion are consistent with the experience of other Local Governments.

In response to advocacy from WALGA and Local Governments, Main Roads WA undertook a review of the Speed Zoning Policy and Application Guidelines in 2020. Following adoption of the new policy, 52 Local Governments that had applied one or more times to amend a speed zone completed a survey undertaken by WALGA in 2021 which found that a higher proportion of applications to reduce speed limits on local roads were rejected under the new policy than was previously the case. Local Governments highlighted that the process was slow, somewhat unpredictable and lacked feedback indicating changes are required.

IN BRIEF

- Request for WALGA to advocate for greater local input into road and intersection treatments. WALGA Annual General Meeting 2022 | Agenda 6 The proposed motion is broadly consistent with the WALGA State Council advocacy position in relation to travel speed management;
1. That the Road Safety Council initiate the development of a comprehensive speed reform plan. That the speed reform plan be designed, to meet the various needs of metropolitan, rural and remote Western Australian communities, with the aim of improving liveability, amenity and safety.
 2. That a speed reform plan incorporates:
 - a. measures to ensure that Local Governments are consulted in the process of changing speed limits on the local road network, and
 - b. processes to reduce the barriers and red tape for Local Governments seeking lower speed limits in targeted locations on local urban roads.

[September 2019 – 99.6/2019]

Main Roads WA has evolved its policy position in relation to intersection treatments in the past three years such that “roundabouts or other treatments will be preferred over traffic signalisation, unless evaluation clearly demonstrates those other solutions are unsuitable”¹. There have also been significant technical changes in the modelling required, including the type of software to be used to demonstrate the effectiveness of the proposed intersection treatment. These new policies and operational requirements were introduced without adequate consideration of the long planning timeframes associated with road network development.

**MOTION 3.2 CAR PARKING AND TRAFFIC CONGESTION AROUND SCHOOLS****BACKGROUND**

The City of Wanneroo has for some time been concerned about traffic congestion and car parking in and around school sites. In particular, the City is concerned about the car parking and congestion issues that occur over the morning drop-off and afternoon pick-up times due to the high demand and intensity of activity over relatively short periods of time. Causes seem to range from a lack of parking availability, lack of adequate drop-off and pick-up areas and driver behaviour. The results observed by the City include illegal parking and traffic movements leading to conflict and potentially dangerous situations.

As an outer metropolitan growth council, the City of Wanneroo will continue to face the issue of car parking and traffic congestion unless measures are taken to address the increasing challenges and issues associated with schools throughout the City.

It is apparent that the issue of car parking and traffic congestion around schools is not exclusive to the City of Wanneroo. It follows that a comprehensive and coordinated approach to the problem is called for. This motion is submitted to request that WALGA take a lead role in helping bring about such a solution on behalf of all member councils.

COMMENT

There is a need to approach the State Government to identify and implement new approaches that can contribute to a comprehensive solution. These include: • Reviewing parking standards for educational establishments;

- Ensuring sufficient land is set aside for the provision of parking on school sites;
- Reviewing the co-location of schools to avoid issues being exacerbated;
- Restricting school access from major arterial roads;
- Developing plans to enable schools to manage school traffic;
- Develop programs to educate drivers; and
- Develop options and implement initiatives to encourage alternative modes of transport for travel to and from school.

IN BRIEF

- Car parking and traffic congestion around school sites has been and continues to be problematic.
- Causes arise from lack of parking, lack of adequate drop-off and pick-up areas and driver behaviour.
- Issues include illegal parking and traffic movements leading to conflict and potentially dangerous situations.
- Issues are not exclusive to City of Wanneroo.
- Requires a wide-ranging review of standards and school location.
- Requires better management of traffic by schools and development of driver education programs.
- Requires development of options and programs to alternative modes of travel to and from school.

WALGA Annual General Meeting 2022 | Agenda 8 The City's Councillors are very concerned about the issues and are supportive of the City pursuing options to reduce the problems at existing schools and prevent them from occurring where new schools are developed. An example of the problem faced in relation to traffic and congestion has been highlighted by a Councillor. Mercy College in Koondoola is located at the intersection of two major roads (Beach Road and Mirrabooka Avenue) where it has been observed that:



- At school pick-up times, cars stop along Mirrabooka Avenue, approximately 200m before the intersection of Beach Road / Mirrabooka Avenue.
- The gate at Mercy College doesn't open until about 2:45pm. Cars are banked up from 2:30, causing significant congestion issues.
- A drop off / pick up entrance along Beach Road appears to be well managed, unlike the one on Mirrabooka Avenue.

The City has operated a school parking program to provide education, manage parking and where necessary take compliance/enforcement action. The City has also worked with the Department of Transport (DOT) Your Move team to help in the development of safe routes to school. Despite these efforts, issues of congestion and parking problems persist.

The City acknowledges the Department of Transport (DOT) report "The declining rate of walking and cycling to school in Perth" issued in November 2021. The City generally supports the conclusions and recommendations of the report and looks forward to the implementation of the actions proposed.

The City is also aware of the Department of Planning, Lands and Heritage Development Control Policy 2.4: School Sites and the draft operational Policy 2.4: Planning for School Sites. The former policy has been in place since 1998 and the issues of parking and traffic congestion have continued throughout its duration. While the draft policy discusses sufficient parking and embayments and facilities for dropoff and pick-up it does not appear to have measures in place to deal with the high demand and intensity of activity over short periods of time that deal with the resultant congestion and potentially dangerous situations. There is no requirement for schools to manage the traffic they generate.

The City of Wanneroo's observations are that the issue of car parking and traffic congestion occurs at schools in the entire Local Government area regardless of the type (public or private), age and location. That is to say that the issue has been occurring for many years and according to the DOT report has become more of an issue as the rate of walking and cycling to school has declined over the past 40 years.

There is a need for WALGA, as representative of Local Government, to lead discussions with the State Government to find a solution to the issue of parking and traffic congestion around schools.

Addressing car parking provision, driver behaviour and mode of transport can help reduce the issues occurring at schools.

The City's view is that addressing school location, improving safe pedestrian and cycle access routes, provision of safe bicycle storage facilities, ensuring sufficient car parking provision and drop-of/pick-up areas are provided, improving driver behaviour through education and mode of transport can help reduce the issues occurring in and around schools. Improved and safe pedestrian and cycle routes can lead to healthier outcomes for users and can contribute to stronger connected communities.



SECRETARIAT COMMENT

This motion outlines three key requests:

1. A wide-ranging review of standards and school location

There are two main types of schools: Public schools and private schools. WALGA Annual General Meeting 2022 | Agenda 9 Land for public schools is required to be identified and set aside as part of the structure planning and subdivision process. Public schools are considered as public works, are not controlled by local planning schemes and are exempt from the requirement to obtain development approval. Consequently, Local Governments have limited direct control over the concerns raised in the motion for new public schools. Private schools, the demand for which usually materialises after neighbourhoods are well established, are controlled by local planning schemes and the parking standards and other requirements set out in these schemes.

Draft Operational Policy 2.4 (Western Australian Planning Commission 2020) is the primary planning policy that sets standards for new schools. This draft policy “is intended to assist in addressing issues that may arise in residential areas between schools and their surroundings particularly in respect of traffic and noise generating activities, and mitigation of impacts on existing transport network and services.” The policy sets standards related to minimum number of road frontages and road types, access to active and public transport connections, and requirements to provide traffic impact assessments. The policy was drafted in 2020 and will be finalised following the review of Liveable Neighbourhoods.

Liveable Neighbourhoods is the Western Australian Planning Commission’s primary policy for the design and assessment of structure plans (regional, district and local) and subdivision for new urban (predominantly residential) areas. This policy includes a component on education facilities, including particular design requirements for schools.

The finalisation of Draft Operational Policy 2.4 and current revision of Liveable Neighbourhoods provide opportunities for Local Governments and WALGA to seek amendments to these documents in accordance with member concerns.

2. Better management of traffic by schools and development of driver education programs

Driver behaviour, as well as transport mode choice, contributes to reducing the impact of traffic congestion and safety around schools.

3. Development of options and programs to alternative modes of travel to and from school

In May 2022 WALGA State Council endorsed the Draft Active Travel to School Roadmap, subject to amending Urban Environment Initiative No 1 to “Consult local governments to identify sub-regional school transport challenges and amend existing planning guidelines and develop new guidelines where gaps exist (RESOLUTION 337.4/2022). State Council also resolved that WALGA:

- Works with the Department of Transport to finalise the Roadmap and encourage Local Government participation in the initiatives identified where these offer solutions to the local issues encountered in each area; and
- Uses the Draft Active Travel to School Roadmap to strengthen advocacy for increased funding for walking and cycling infrastructure in Western Australia by the State and Federal Government.



WALGA has some involvement with the Active Transport to School Working Group, which is led by the Department of Transport and includes representation from the Department of Education. The Department of Transport has developed a new category within the next round of WA Bicycle Network Grants to co-fund Active Transport Officers with Local Governments. This is an evolution of the former Travel Smart Officers with the new officers having a greater role in working with schools.

MOTION 3.3 PROPOSAL FOR REGIONAL ROAD MAINTENANCE CONTRACTS WITH MAIN ROADS WA

MEMBER COMMENT

On 1 April 2022, the McGowan Labour Government announced it was returning up to 660 maintenance road workers back in-house to Main Roads.

An interactive Q-Trip Funding Tool (here) provided by the Queensland Government, details the next four years of State Government and Local Government Partnership providing safer roads and sustainability to regional and remote Shires.

To enable the Shire of Dundas to be involved in the direction of WALGA to assist with issues impacting us directly, and other regional resource communities impacted by the related Acts and Regulations.

Given the recent State Government announcement, there is an opportunity for all Local Governments to look at this proposal from WA State Government on how this proposal to keep jobs in house within Main Roads WA and the possibility to work with local governments when contracting the required road maintenance to Local Governments (see here).

It is suggested that the Queensland Government model, which can be viewed here, works well and allows Councils to recover costs for usage of plant and equipment and recoup plant costs as hire charges against activities to cover all maintenance, depreciation and operating costs for Local Governments as agreed when undertaking joint routine maintenance on State controlled roads.

It is important that when developing this type of model and contract terms to get the document standards and the WHS and the Main Roads Preferred Suppliers correct. In Queensland, Main Roads assisted with these requirements in a partnership arrangement.

If Local Governments across WA are allowed into this space and work for the State Government on a contractual basis, it could be an opportunity to increase revenue significantly, especially in remote rural areas across WA. This would help Council cover cost relating to new imposed WHS Reforms, Local Government Reforms, Auditing Requirements, and associated costs.

SECRETARIAT COMMENT

The decision by the State Government to move to in-sourcing road maintenance delivery and management provides new opportunities for Local Governments to participate in delivering maintenance and minor capital work on the State road network. Local Governments and Regional Organisations of Council have previously contracted to Main Roads WA to deliver road maintenance services. There were several reasons that Councils and Main Roads WA decided not to continue with these arrangements. The Association will need to understand the interest and capacity of Local IN BRIEF • \$29.7 billion total investment through QTRIP 2022-23 to 2025- 26.



- 25,200 jobs supported over the life of program in Local Governments in Queensland.
- Main Roads WA Projects can be viewed [here](#).

Governments to undertake road maintenance work on the State road network, to inform engagement with the State Government. The extent and type of road works that Main Roads WA will deliver using staff and those operations that will be delivered by contract are likely to vary in different parts of the State.

MOTION 3.4 NORTHERN AUSTRALIA BEEF ROADS PROGRAM

MEMBER COMMENT

The extension to the south of the country of Roads and Beef Road Funding will be vital to get cattle to the saleyards and be competitive with their counterparts from the North who receive Federal Funding to assist them in their efforts to transport cattle.

Reliable access has always been the most significant issue facing the community and businesses operating in the remote Northern Nullarbor region and is a serious concern for those emergency service personnel who are called upon in times of crisis. The 2019-2020 bushfires which closed the Eyre Highway (effectively the gateway into WA) is an example of inaccessibility. The Trans Access Road is the only road servicing this area and has in the past been impassable for months due to flooding. This project would deliver transport efficiencies, stimulate and support economic activity, and provide a safer access road for regular users, tourists, and emergency service personnel. The Eyre highway is the number one strategic link into Western Australia. The Trans-Access Road is the only road East linking the Aboriginal Communities, remote roadhouses, and pastoral stations. Linking the two roads increases accessibility, safety, and improves the social service access between the communities on both roads. Cattle and sheep movements can be hampered when the Trans Access Road is closed, and WA freight movements (in and out) are hampered when the Eyre highway is closed, as per the bushfire season of 2020.

This road improvement will shorten the distance from 1,041 to 91.7km (within our Shire), making traffic movements more efficient, as well as safer with a better-quality formed road. The Commodities can get to market with increased certainty, safety, and more efficiently.

This is only the situation with one road and their numerous pastoral leaseholders having the same issues in Western Australia and all the southern pastoral leaseholders across Southern Australia.

See [here](#) a map showing Northern Australia Local Government Roads receiving Funding.

SECRETARIAT COMMENT

The Northern Australia Beef Roads Program was a \$100 million Federal Government investment within the \$980 million Northern Australia Roads Program, which is delivering upgrades to high priority roads in northern Australia essential to the movement of people and freight to support the North's economic development. The Northern Australia Beef Roads Program is making targeted upgrades to key roads necessary for transporting cattle to improve the reliability, productivity and resilience of cattle supply chains in northern Australia, thereby reducing freight costs and strengthening links to markets. The Federal Government announced projects to be funded in October 2016, and the program is now nearing completion.



A key feature of the Northern Australia Beef Roads Program was the active engagement with the beef industry and transport sector to identify potential projects and modelling of different scenarios by the CSIRO using the Transport Network Strategic Investment Tool (TraNSIT) to determine the benefits and assist in prioritising projects. Success in establishing a new Beef Roads Program in Southern Australia would likely require similar support and evidence. Northern Australia provides 90% of Australia's live cattle exports.

The Northern Australia Program is framed around the Our North, Our Future: White Paper on Developing Northern Australia, with annual statements to Parliament on progress. It is outside of the Minister for Northern Australia responsibilities to establish funding programs in other parts of Australia.

Depending on the scale of investment required, a business case detailing the costs and benefits of the proposed upgrades will be required to underpin advocacy to State and Federal Ministers. The Hon Catherine King, Minister for Infrastructure, Transport and Regional Development of Australia is a primary decision-maker when seeking funding to respond to the identified needs.

MOTION 3.5 3D HOUSE PRINTING BUILDING COMPLIANCE

MEMBER COMMENT

Australia's construction industry may be in for a shake-up, with the arrival of commercial 3D houseprinting technology capable of slashing build times and costs.

On the heels of the country's first 3D-printed house – erected in three days Melbourne in January - COBOD, an international leader in the disruptive field, has partnered with Australian company Fortex to distribute its equipment.

COBOD has spearheaded the development of 3D house-printing, having sold about 50 systems featuring multifunctional construction robots across the globe since 2019. They were used to help build the first single-, two- and three-storey 3D-printed dwellings in Europe, the first 3D-printed house and school in Africa, and first wind turbine tower base.

Unfortunately, laws, codes and regulations rarely keep pace with technology. This is the case for using 3D printing to construct houses.

The Shire of Dundas Elected Members supported this motion at the Ordinary Council Meeting on 28 July 2022 (item 10.1.2 WALGA AGM item – 3D Building Compliance).

Australia is currently experiencing an unprecedented housing crisis. Staff and material shortages are now affecting all industries and especially impacting critical industries like housing construction. The construction of buildings in Australia is controlled through a legislative framework that includes reference to the need to comply with the National Construction Code (NCC) and the Building Code Australia (BCA). The NCC is a uniform set of technical provisions for the design and construction of buildings and other structures, including building systems throughout Australia. In WA the NCC/BCA is called up in the Building Act 2011 and the Building Regulations 2012. It is a statutory requirement that a building or system must be demonstrated to achieve NCC/BCA compliance. The NCC is a performance-based code, containing all performance requirements for the construction of buildings. It's built around a hierarchy of guidance and code compliance levels, with the performance requirements being the minimum level that buildings, building elements, and systems must meet. A building will comply with the NCC if it satisfies the performance requirements, which are the mandatory



requirements of the NCC. The performance requirements are also supported by general requirements. These cover other aspects of applying the NCC including its' interpretation, reference documents, the acceptance of design and construction, including related evidence of suitability/documentation, and the classification of buildings within the NCC. The key to the performance-based NCC is that there is no obligation to adopt any particular material, component, design factor or construction method. This provides for a choice of compliance pathways.

At the National General Assembly on 19-22 June 2022, Motion number 100 was presented by Murray River Council NSW.

Motion number 100 Murray River Council NSW This National General Assembly calls on the Australian Government to collaborate with local government to remove impediments within the National Construction Code Series (BCA) and associated Australian Standards, that dissuade industry from adopting 3D printing, and the Government provide instruments to incentivise private industry to develop 3D printing.

OBJECTIVE

There is mounting financial pressure on governments, with limited fiscal levers available, to slow the price trajectory of housing. Major change across any industry is difficult for profit-driven entities, especially smaller players, to orchestrate, as simply the risk is high, the financial capacity is limited, and the reward will soon be diluted across their competitors. There are investigations into housing affordability occurring in NSW already, which is commendable. Further opportunities can be harvested if the state partners with local government to review the building codes (which by default do not currently reflect the new technology).

KEY ARGUMENTS

Often the scale of the research and development required is beyond even the most affluent or well resourced. The longer an industry has been in existence, the harder it is to change, amplified by the educational institutions and financial commitments that both have long lead times and future commitments. Furthermore, regulations (in this instance building codes and standards) are always slow to change and are often an even bigger impediment. In August 2021, the first 3D printed houses were sold in the USA. The investment in research and development in 3D printed structures over the next few years in many counties, largely driven by price pressures, government policies, international treaty obligations, but also because of the frailty of global supply chains, is profound.

Housing affordability is now becoming critical, yet the policy levers appear to be slow moving. Although it will take some time to achieve, the initial indicators are that 3D Printed houses will lower prices. Therefore, it would be prudent to adapt our rules to facilitate.

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Statutory Environment
- National Construction Code (NCC)

**SECRETARIAT COMMENT**

Changes to the National Construction Code - All components used for building work in Australia must meet certain performance and legal requirements. These requirements help ensure that buildings are safe, healthy for occupants and maintain performance over the expected life of a building. Following a building fire in Melbourne Docklands in 2014, and the cladding fire at Grenfell Tower in London in 2017 which killed 72 people, all State and Territory Building Ministers agreed to an assessment of the effectiveness of building compliance systems across Australia.

The resulting Building Confidence Report, released in 2018, identified that problems exist with building product safety in Australia. Subsequently, all Building Ministers agreed to the development of a National Product Assurance Framework to strengthen building product performance requirements. A discussion paper outlining the proposed framework was released by the Australian Building Codes Board in 2021 and can be found here. Any change allowing new forms of construction would require substantial evidence to be presented by industry to the Australian Building Codes Board.

Alternative construction methods such as modular buildings, buildings with pre-engineered components and Structural Insulated Panels (SIPS panels) have risen in popularity in Western Australia in recent years, partly in response to supply chain issues and labour shortages. For example, a display home was built in Mandurah from SIPS panels that was supplied and installed in 16 weeks. Strategies that seek to promote diverse housing options, supply and sustainability should consider the suite of alternative construction methods.

MOTION 3.6 SOUTH WEST NATIVE TITLE SETTLEMENT**MEMBER COMMENT**

The Shire of Gingin and many other Local Governments are being requested to consider parcels of land to be allocated for transfer as part of the South West Native Title Settlement.

The Shire of Gingin has received its third request, totalling approximately 45 parcels of land, for consultation as part of this process and in each instance is provided only 40 days to provide feedback to the Department.

For each land parcel in question, which can be numerous, Council is requested to consider the following:

1. Is the Shire supportive of the transfer of this land to the Noongar People under the Settlement?
2. Does the Shire have any interest in the land?
3. Does the Shire have existing or planned infrastructure within the land parcel that requires protection? If yes, please provide details and advise if access to this infrastructure will need to be maintained.
4. Is the land parcel subject to any mandatory connection to services?
5. Are any future proposals for the land identified? Please provide detail of what is proposed and in what timeframe?
6. Are there any future proposals for adjoining land that may affect the land identified in the spreadsheet? If so, in what timeframe?
7. Please advise of any proposed planning scheme amendments that may affect the zoning of this land at a State or Local Government level. If a scheme amendment is to occur, what is the change proposed and when will it come into effect?



8. Please advise of any known land management issues such as site contamination, hazards, debris or rubbish dumping, unauthorised land use and environmental considerations (such as inundation or similar site constraints).
9. Please provide any additional comments on the proposed transfer of this land as part of the Settlement.

The 40-day consultation does not provide any ability for Local Government to consult with the community regarding Council's support for the land transfer and as such is ignorant as to the changes in land management.

IN BRIEF

WALGA to advocate for a review into how Local Governments are requested to consider land to potentially be transferred as part of the South West Native Title Settlement.

Local Governments, as part of this process, are not advised as to any intent for the future purpose of the land and/or how it is proposed to be managed into the future and this is creating angst as part of the consultation with Council. For example, it is difficult for any Local Government to approve the transfer of the land without understanding as to what purpose the land is being requested for and who will manage the area, and will it be freehold transfer? This advice may be as simple as the site is requested for cultural significance or for commercial purposes and will be administered by SWLCC as a reserve vested.

The Shire of Gingin, through consultation with the Department, have been advised that within the Shire there are an additional some 230 more locations identified for potential transfer. The Shire, and all Local Governments, should be provided this full list to be able to undertake early due diligence on the land identified.

Without knowing what other Councils are being requested to consider, the Shire requested the Department to ensure that the Shire of Gingin and other Local Governments are not being targeted due to the commercial potential for land. There should be more clarity surrounding the lands that have been requested and identified across all Local Government and this be publicly accessible.

SECRETARIAT COMMENT

Background on the South West Native Title Settlement (Settlement):

The Settlement, in the form of six Indigenous Land Use Agreements (ILUAs), is a landmark native title agreement negotiated between the Noongar people and the State Government of Western Australia (State). The Settlement officially commenced on 25 February 2021, followed by the establishment of the Noongar Boodja Trust and the appointment of Perpetual as the initial Noongar Boodja Trustee on 29 March 2021. Following commencement, as prescribed by the ILUAs, native title rights and interests were surrendered on 13 April 2021, in exchange for a negotiated package of benefits that the State is delivering.

The Noongar Land Estate is a key benefit under the Settlement and will be comprised of up to 300,000 hectares of land handed over as reserve, and up to 20,000 hectares of land transferred in freehold. The first transfers of land to create the NLE were executed by all parties on 14 July 2021. The Department of Planning, Lands and Heritage (DPLH) is the agency responsible for the delivery of the NLE, on behalf of the Minister for Lands. The NLE is intended to provide significant opportunities for the Noongar people to achieve sustainable economic, social and cultural outcomes. The land to be transferred to the NLE is primarily drawn from unallocated Crown land (UCL), unmanaged reserves (UMR) and Aboriginal Lands Trust (ALT) properties within the Settlement area and will



be determined through the ILUA-prescribed land identification, assessment and eventual transfer processes managed by DPLH over the five year ILUA implementation period. This work is undertaken consultatively with the Trustee, SWALSC and a broad range of key stakeholders.

A key component of this process is the Assessment Phase, at which point DPLH consults with stakeholders, including Local Government. Consultation with Local Government in this manner is consistent with general Crown land administration requirements, where tenure matters are referred for comment under section 14 of the Land Administration Act 1997 (LAA). Referrals to Local Governments under the Settlement request detail (if available) on the following:

- whether there are existing interests in the land parcels under consideration for inclusion in the NLE that cannot be met elsewhere;
- whether there are future proposals for the same land or land within the same general location;
- whether there are planning scheme amendments that could affect future use of the land;
- whether there are other relevant land use, land management or land development issues; and
- any other advice they may wish to provide in relation to the subject land.

WALGA asked DPLH if it would it be possible to advise each Local Government of all of the land under consideration within their area at the same time, and DPLH responded as follows:

DPLH regularly provides Local Government Authorities (LGAs) with a list of unallocated Crown land (UCL) and unmanaged reserves (UMR) that may be eligible for inclusion in the Noongar Land Estate within the boundaries of the LGA. This information is provided upon the request of the LGA, in the spirit of proactive and transparent engagement with key stakeholders.

Importantly, DPLH advise that the list provided is reflective of land under consideration at a specific point in time and may be subject to change. Further, all LGAs are advised that DPLH are progressing land through the Phases of the Noongar Land Base Strategy (Strategy) at Annexure J to ILUAs for the Settlement. The Strategy provides an agreed process to be followed and includes a five-year timeframe for the staged delivery of the full 320,000 hectare Noongar Land Estate. As a result, DPLH will likely engage with a number of the involved LGAs numerous times during the five-year period.

WALGA asked DPLH if a 3 month consultation period would be considered, and DPLH responded as follows:

Consultation with LGAs is consistent with general Crown land administration requirements, where tenure matters are referred for comment under section 14 of the LAA. The 40 day timeframe for consultation is prescribed by the Noongar Land Base Strategy (Strategy) at Annexure J to the ILUAs. The sections of the ILUA (including the Settlement Terms) can only be varied by agreement in writing that is executed by or on behalf of the State, each of the Government parties, each Regional Corporation or the relevant Native Title Agreement Group and the Central Services Corporation.

The timeframe for consultation with LGAs is outlined under the Strategy and is intended to ensure the structured delivery of State Government and Trustee for the Noongar Boodja Trust (Trustee) obligations relating to the handover of land. DPLH would also like to emphasise that the LGAs are asked to consider the change of tenure only, not a proposal for the use / development of the land.



The Strategy and therefore the activities of DPLH are consistent with best practice Crown land administration activities, though with prescribed timeframes to ensure adherence to tight project timeframes. The referral questions posed by DPLH during consultation with LGAs are intended to collect detail on what is known to apply to the land at the time of the referral, noting that detailed due diligence and site-specific investigations would need to be undertaken by the Trustee at the point of land use / land development. In the event that an LGA is unable to provide the detailed information within the 40 day timeframe, DPLH is able to discuss and possibly grant timeframe extensions on a case-by-case basis.

WALGA asked DPLH if it was possible to advise Local Governments, at the time of request, as to the intended use of each parcel of land eg cultural or economic development, and DPLH responded as follows:

This information is not provided to DPLH by the representatives of the Noongar people. Instead, the flexible reserve purpose of Noongar Social, Cultural and / or Economic Benefit and the flexibility provided by delivering freehold tenure allows for land to be used by the Trustee in line with the aspirations of the Noongar people – in accordance with the applicable statutory and policy framework. LGAs will retain standard decision-making powers relevant to the use and management of land, under the Local Planning Scheme / Town Planning Scheme and any applicable statute.

The Noongar Land Estate will be a diverse landholding across the six ILUA Areas and approximately 101 involved LGAs. The consultation process undertaken by DPLH is intended WALGA Annual General Meeting 2022 | Agenda 20 to ensure that LGAs can disclose relevant information to inform the decision-making of the Trustee as to whether or not the land should be included in the Noongar Land Estate. Decisions around whether or not land is Cultural Land, Development Land or a combination of both is for the Trustee to make in consultation with the relevant Noongar Regional Corporation after land is accepted for transfer, and may have relevance to the future management of the land. However, LGAs can safely assume that land included into the Noongar Land Estate will be used and managed in accordance with the applicable zoning.

WALGA advised DPLH that generally, a Local Government would consult with their local community about changes to the use of Local Government managed land, and that the 40 day consultation timeframe did not allow for this. DPLH responded as follows:

LGAs may elect to undertake consultation with community regarding tenure change proposals, but it is not a requirement of the Strategy nor of the State Government more broadly. DPLH recommends that the standard approach taken by LGAs for any other Crown land administration matters referred by DPLH is the example to follow. Community consultation may be more appropriate at the point of a development proposal being submitted to the LGA by the Trustee, as all detail requested above would be known and consultation can be well-informed. It is understood that consultation with community on development proposals is commonly undertaken by LGAs before consideration of a proposal by Council.

Please be advised that UCL and UMR (and Crown land more broadly) are the jurisdiction of the Minister for Lands, and while LGAs may have a role in regulating or to an extent managing UCL and UMR, this role does not form an interest in the land or a veto power for tenure proposals over the land.



DPLH undertakes comprehensive consultation on land under consideration for possible inclusion in the Noongar Land Estate to obtain any and all information that may be relevant to the future use and management of the land by the Trustee. This includes all relevant LGAs and key State Agencies including the Department of Mines, Industry Regulation and Safety, the Department of Biodiversity, Conservation and Attractions and the Department of Water and Environmental Regulation. Service providers are also consulted on each land parcel.

All are provided with a 40 day timeframe for providing a response. At present, DPLH is actively progressing approximately 100,000 hectares of land across the six ILUA Areas through the Phases of the Strategy towards formal offer to the Trustee. The scope of this process is substantial, so the timeframes within the Strategy are critical for ensuring information collection can occur in a timely manner.

MOTION 3.7 LAND OFFSET COMPENSATION TO LOCAL GOVERNMENTS

MEMBER COMMENT

It is proposed that Councils similar to the Shire of Gingin who are having large sections of rateable land locked away due to Developer Land Offsets need to be compensated for the loss of revenue.

The Shire of Gingin recently met with the Department of Biodiversity, Conservation and Attractions (DBCA) representatives regarding this matter, and they agreed that the Shire of Gingin is being targeted due to the type of Banksia bush that is within the Shire. The Shire of Gingin is not and will not be the only Local Government targeted through this type of scheme into the future.

The issues for the Shire of Gingin, other Local Governments and future Local Governments are as follows:

1. The requirement of land offsets is currently 1/7. Being that for every acre of land required by a developer, seven acres needs to be provided as offset.
2. What is currently rateable land for the Shire is being purchased and then handed to DPIRD for management.
3. The Shire of Gingin's loss of rates on a once off may seem minimal (last year the reduction was approximately \$10,000) but accumulating every year and then compounding becomes a significant amount of future income.
4. Council still needs to maintain the assets surrounding the site, providing access and egress from the blocks for DBCA and other adjoining ratepayers.
5. The land within the Shire of Gingin is in high demand due to its proximity to the metropolitan area and intensive agriculture and horticulture is dominant.
6. DBCA receives a 7-year management payment from the Developer to manage the newly offset land which is not enough for DBCA to manage the property, yet Council receives nothing other than a negative rates bill and continuous maintenance cost.
7. Whilst the metropolitan based Developer is making large amounts of money from the development and the metropolitan Council is receiving an increased rate book, the loser in the equation is the Local Government where the land is being offset and DBCA.
8. The current amount of non-Rateable land within the Shire is in excess of 30% and growing each year.
9. The additional land that is added to DBCA requires this Department to be appropriately funded, however advice received is that DBCA is underfunded and this in turn affects Local Government in regard to land management and increased fire risk.



The Shire of Gingin is not unique with this matter, however we are being significantly affected at this current time and will be well into the future and as such, request that WALGA advocate to the State to ensure that Local Governments losing rateable land through offset purchases are properly compensated for the loss of rates and continued maintenance.

SECRETARIAT COMMENT

In Western Australia, there are many reasons for land being transferred for public purposes to the Crown. In parts of the State, these lands represent significant portions of the total Local Government area, for example Local Governments with extensive areas of National Parks and State Forest.

The State Government Offsets Register shows offset land acquisitions or land transfers to conservation within these Local Government areas: Shires of Dandaragan, Gingin, Chittering, Waroona, Harvey, Augusta-Margaret River, Cities of Bunbury, Busselton, Mandurah and in the Perth metropolitan region.

Over 50 per cent of new housing construction in the Perth and Peel region is expected to be provided through greenfield development, indicating that the issue identified by the Shire of Gingin is likely to persist.

The requirement to provide environmental offsets is legislated through the Environmental Protection Act 1986 (WA) and under Part 9 of the Environmental Protection and Biodiversity Conservation Act 1999 (Commonwealth). In Western Australia, offsets are implemented through the WA Environmental Offsets Framework. A review of this framework was conducted in 2019.

WALGA's comments on the review advocated for adequate resourcing to manage offset lands to address any biosecurity and bush fire risk implications and to require that Local Governments be consulted regarding any proposed offsets in their areas. These points were also raised in WALGA Submissions on the Strategic Assessment for Perth and Peel and the WA offset metrics guidelines. Under the WA Environmental Offsets Guidelines, it is the responsibility of the proponent to consult all relevant stakeholders regarding offsets, particularly those directly affected, including Local Government. The Guidelines identify the Department of Biodiversity, Conservation and Attractions (DBCA) as the key stakeholder in relation to offset planning due to their role as specialist scientific advisor and manager of the State's conservation lands.

In May 2022, the State Government released the Native Vegetation Policy for Western Australia, with a five year Implementation Roadmap which includes improvements to the environmental offsets framework. This will provide WALGA with the opportunity for continued advocacy on this issue.

MOTION 3.8 REVIEW OF THE RATING METHODOLOGY USED BY THE VALUER-GENERAL

MEMBER COMMENT

The Valuer-General is an entity created under the Valuation of Land Act 1978. The Valuer-General forms part of Landgate's functions.

Landgate valuers conduct independent valuations of property based on the Gross Rental Values (GRVs) or and Unimproved Values (UVs) of a property.



These valuations are used by local governments, government agencies and emergency services as a basis to determine property rates, service charges and levies as well as land tax.

In Victoria, valuations are conducted using the capital improved value of a property. Capital improved value is based on the value of the land plus the buildings on it and any other capital improvements. This method may provide a more fair and equitable assessment of the value of land across various land uses in Western Australia including agriculture, residential, commercial and mining. This in turn would provide a more fair and equitable basis for local government rating.

A review of rating methodologies set in the Valuation of Land Act 1978 would ensure that valuation methods relied upon by local government represent the most appropriate method.

SECRETARIAT COMMENT

WALGA currently does not have an advocacy position on which is the most appropriate valuation methodology

MOTION 3.9 WA LOCAL GOVERNMENT RATING MODEL

MEMBER COMMENT

The Shire of Gingin and many other Local Governments struggle to have appropriate rates raised that are adequate for the correct use of the land within the Shire that addresses the impacts that these ratepayers have on the Shire's Assets.

For example, within the Shire of Gingin, there are large numbers of Unimproved Value (UV) rated properties that have large scale infrastructure servicing significant commercial operations but are captured within the definition as a Rural Pursuit. Some of these properties have tens of millions of dollars of infrastructure but only contribute a UV valuation and an additional differential rate.

If all properties were rated Gross Rental Value (GRV) or the rates based on Capital Value (value that the land would likely sell for on the open market), all rural land would still hold an appropriate GRV/Capital Value that would not be too dissimilar to their current rates, however those that intensify their land would achieve a naturally higher GRV/Capital Value making the rating across a Shire far more equitable, easier to manage and would simplify and reduce the cost of the valuation process.

Whilst not every Council may wish to take this step, it is proposed that the Local Government has the ability to review and decide if it wishes to remove the UV rate. With the Valuer Generals' Office conducting routine valuations for both UV and GRV it would not be out of the question for the valuation to be changed to meet this process.

It is noted that within South Australia and Victoria 89% of the Local Governments use Capital Value, Tasmania is progressing to Capital Value whilst New South Wales is based on Land Value only, Northern Territory is based only on Unimproved Capital Value, Queensland is Site Value and Unimproved Value and the ACT is Unimproved Value only. It is clear that whilst there is a range of valuations across Australia there is a bias growing towards utilising Capital Value of Land.

For example, we have a location within the Shire that has a water license and two bore holes. Whilst this is the extent of the infrastructure, they pump water out 24/7 for bottling in Perth, a GRV/Capital Value would be much higher in value to Council than the minimum rates currently being received. This company has significant heavy vehicles



utilising Council roads every day of the week to keep up with the demand and creates significant road maintenance issues for Council.

The impacts of water licenses within the Shire have been dramatic as they are now a strong trading commodity and have doubled the value of land with a water license, yet it is not being considered by the Valuer Generals' Office as part of the overall valuation assessment of the land. Water licenses are incredibly valuable to producers as it increases their productivity and profits from smaller properties and as water licenses are very difficult to access, as allocations are full in most areas, many are trading or selling off portions of licenses clearly showing that water licenses have an inherent value that is increasing rapidly.

Again, the Shire calls on WALGA to advocate to the Minister and Valuer Generals' Office to undertake a review of the rating system to either abolish the UV valuation or provide the ability for the Local Government to choose its rating structure.

SECRETARIAT COMMENT

WALGA currently does not have an advocacy position on which is the most appropriate valuation methodology.

MOTION 3.10 REFORM OF THE CAT ACT 2011

MEMBER COMMENT

Background The Western Australian State Government through the (then) Department of Local Government released a Discussion Paper (January 2011) titled Proposal for Domestic Cat Control Legislation.

This consultation and proposed reform process ultimately led to the Cat Act 2011 (Cat Act) receiving Royal Assent on 1 November 2012. The Cat Act fully commenced in 2013 and was introduced to:

- provide for the control and management of cats; and
- promote and encourage the responsible ownership of cats, and for related matters.

The Department of Local Government, Sport and Cultural Industries (DLGSC) commenced a statutory review of the Cat Act 2011 and the Dog Amendment Act 2013 in May 2019. The review undertaken by DLGSC was tabled in the WA Parliament by the Minister for Local Government on 27 November 2019. Findings of the Review in relation to Cat Act included:

1. Registration of cats is strongly supported. The current three options for periods of registration should remain.
2. Registration periods for cats and dogs should be the same.
3. A central registration database for cats should be explored.
4. Feedback indicated that the wearing of collars and tags achieves the purpose of enabling a cat to be identified by rangers — including making it obvious that it is a domestic cat that has an owner. There is strong support for this to continue with no change.
5. Strong support from the public, local governments and industry exists for the practice of microchipping cats to continue.
6. Improvements could be made to the way microchip details are stored — this could be in either a national or State-based database.
7. Feedback indicated that education on the current requirements of microchipping, focusing on obligations of owners/breeders/rescues when a cat is transferred to a new owner and the need to keep information up-to-date, is necessary to achieve the



desired outcomes of reuniting pets with their owners and the obligations of being a responsible cat owner.

8. There is strong support for cat numbers and confinement/curfews of cats to be implemented State-wide (in legislation) rather than through individual local laws — to provide consistency among local governments.
9. As a means of controlling cat numbers, there were multiple requests in the feedback received for the Cat Act to be brought into alignment with the Dog Act by placing greater restrictions on cat owners in relation to the number of cats that people can own.
10. The provisions in the Cat Act for cats to be sterilised should remain.
11. Feedback indicated that the age of cat sterilisation should be lowered, although further expert consultation on this will be needed.

Outcomes from the Statutory Review were:

- The Dog Amendment (Stop Puppy Farming) Act 2021 received Royal Assent on 22 December 2021 with the aim to:
 - o to amend the Dog Act 1976 to provide for matters relating to the sterilisation and breeding of dogs and the supply of dogs to and by relevant pet shop businesses;
 - o to amend the Dog Act 1976 and the Cat Act 2011 to provide for a centralised registration system; and
 - o to make other amendments to the Dog Act 1976 No further amendments, nor reforms of the Cat Act 2011 have occurred since.

COMMENT

Any proposed changes to cat control measures should include public consultation. The Shire of Capel hopes the State Government prioritises reforms of the Cat Act, similar to recent reforms with the Dog Act and Animal Welfare regulations.

The Shire of Capel supports a review of current cat control measures and to look at initiatives to better protect native wildlife, along with an accompanying education campaign.

Many Local Governments throughout the State have looked at similar reforms recently, however the current Act inhibits the control of cats and their impacts on native wildlife. Shire understands that many people in the community love cats, with reforms looking to find a balance between valued family pets and protecting our unique and in some cases, endangered native animals.

SECRETARIAT COMMENT

This is a developing issue in the sector. A number of Local Governments have already attempted to make Cat Local Laws that seek to prohibit cats from roaming, require cats to be securely kept on premises of the owner, and prohibited from being in any public place. Parliament's Delegated Legislation Committee has disallowed a number of such attempts on the grounds that the local lawmaking head of power in the Cat Act does not contemplate local laws to be made for these purposes.

The Committee's views are summarised in this excerpt from the Annual Report 2016 (Report 89 at 5.32):

In each of these cases, the Committee considered that the relevant provisions of the local law were inconsistent with or repugnant to the provisions of the Cat Act 2011 which:

- allow for cats to be in public places unless they do not comply with the provisions of the Act requiring registration, microchipping and sterilisation



- empower the making of local laws prohibiting cats in certain specified areas. WALGA's current advocacy position supports a review of the Cat Act that will introduce broader powers of cat control.

MOTION 3.11 WALGA BEST PRACTICE GOVERNANCE REVIEW – PRINCIPLES

BACKGROUND

State Council commissioned the WALGA Best Practice Governance Review in March 2022 to ensure that WALGA's governance model is contemporary and agile and maximises engagement with members.

Governance Reviews allow organisations to re-examine their membership structure, constitution, board role, board composition, governance approach and policies. For WALGA, the Best Practice Governance Review represents an opportunity to review and reshape the governance model to ensure WALGA is well-placed to:

- Deliver strong, clear, focused, and consistent policy positions on strategic matters of the most importance to Local Governments in WA,
- Drive advocacy outcomes and impact on behalf of Local Government in WA, and the communities they serve, and
- Embed agility and responsiveness, ensuring member concerns are heard, respected, and represented in a timely, efficient, and effective manner.

There are several drivers for the review.

WALGA's Corporate Strategy 2020-2025 identifies the governance model as a key enabler of performance, with the following description: We have contemporary governance and engagement models.

Member and stakeholder feedback from a range of sources over several years has highlighted dissatisfaction with the governance model. Specifically, feedback relates to:

- **Structure** – WALGA's governance structure is seen by members and stakeholders as creating roadblocks, hindering decision-making, and holding WALGA back.
- **Responsiveness** – there is a perception among members and stakeholders that WALGA's governance model is slow and bureaucratic in an environment that requires agility.
- **Prioritisation and focus** – members and stakeholders acknowledge the challenges of developing unified Local Government policy positions and advocacy priorities given the diversity of Local Government sector interests.
- **Transparency and accountability** – feedback from members and stakeholders suggests that WALGA should be more transparent about its decision-making processes.
- **Zones** – Feedback from members and stakeholders in relation to Zones and Zone meetings is mixed. A proportion of WALGA's membership believes that Zones are not as representative, strategic nor effective as they potentially could be.

Legislative reforms could also impact WALGA's governance arrangements. The Minister for Local Government's reforms to the Local Government Act 1995 propose to remove WALGA from being constituted under the Local Government Act. Secondly, the Review of WA's Industrial Relations Act 1979 provides an opportunity for WALGA to be constituted as a registered employer organisation, which would enable WALGA to make applications in its own right on behalf of the sector.



Following several reviews and amendments, the Best Practice Governance Review also represents an opportunity to ensure alignment between WALGA's governance documentation. In addition, State Council resolved in September 2021 for amendments to the Constitution to be developed to deal with matters related to State Councillors' candidature for State or Federal elections.

To undertake the Best Practice Governance Review, State Council appointed a Steering Committee comprising the following members:

President Cr Karen Chappel JP WALGA President (Chair)

Cr Paul Kelly WALGA Deputy President

Cr Phil Blight Country State Councillor

Mayor Carol Adams OAM Metropolitan State Councillor President

Cr David Menzel, Shire of Wyndham East Kimberley

Country Elected Member Mayor Albert Jacob, City of Joondalup Metropolitan

Elected

Member Andrew Sharpe, City of Albany Country Chief Executive Officer

David MacLennan, City of Vincent Metropolitan Chief Executive Officer

Nick Sloan WALGA Chief Executive Officer

The Steering Committee is supported by consultants PwC and WALGA officers, Tony Brown, Executive Director Member Services, Tim Lane, Manager Corporate and Association Governance, and Kathy Robertson, Executive Officer Governance.

The Steering Committee has met five times to late August and has:

- Endorsed terms of reference and an overarching project plan
- Considered the 2019 review including previous deliberations and outcomes
- Commissioned and considered work on comparator membership-based advocacy organisations:
 - o Australian Hotels Association (AHA) o Australian Medical Association (AMA)
 - o Chamber of Minerals and Energy (CME) o Chamber of Commerce and Industry (CCI) WALGA Annual General Meeting 2022 | Agenda 30
 - o Pharmacy Guild of WA
- Reviewed governance models of Local Government Associations in other States and New Zealand:
 - o Local Government New South Wales (LGNSW)
 - o Municipal Association of Victoria (MAV)
 - o Local Government Association of Tasmania (LGAT)
 - o Local Government Association of South Australia (LGASA)
 - o Local Government Association of Queensland (LGAQ) o Local Government Association of the Northern Territory (LGAT)
 - o Local Government New Zealand (LGNZ)
- Adopted a timeline for the way forward including member consultation and engagement, and
- Endorsed principles to be presented to the membership at the 2022 Annual General Meeting as per this agenda item.

SECRETARIAT COMMENT

Supported by State Council, the Steering Committee is putting forward principles to this Annual General Meeting to gauge member support for progressing the Best Practice Governance Review to the development of potential options for member consultation and engagement.

The principles put forward by the Steering Committee and endorsed by State Council at their 22 August 2022 Special Meeting, will guide the development of potential models for member consultation.



As per the attached Principles document, the three principles – Representative, Responsive and Results Oriented – comprise three or four components, component descriptions and governance implications.

Embedded in the governance implications are considerations for potential changes as well as principles that will be adhered to in the development of model options. For instance, the principles propose that WALGA’s governing body will:

- Maintain equal metropolitan and country representation,
- Continue the practice of electing the President from and by the governing body, and
- Facilitate responsive decision making with clear processes for members to influence policy and advocacy.

Potential models may be considered by the Steering Committee, and subsequently State Council and WALGA members, that could:

- Potentially lead to a reduction in the size of the governing body,
- Consider alternative election arrangements to the governing body, and
- Consider alternative arrangements to the existing Zones.

Following consideration of the principles at the 2022 Annual General Meeting, as per this item, an extensive consultation and engagement process will be undertaken with members on potential governance model options.

The consultation and engagement process will be undertaken during October, November, and December 2022. Feedback from member submissions, workshops, and discussions will inform a final report to be considered at February 2023 Zone meetings and subsequently, the March 2023 State Council meeting.

Constitutional amendments will then be prepared for consideration by State Council followed by the broader membership at the 2023 Annual General Meeting. As per WALGA’s Constitution, amendments to the Constitution require endorsement by a 75 percent majority at both State Council and a general meeting of members. The principles are put forward for member consideration.

Item Description	Recommendation/Motion	
Road Traffic Issues	That WALGA Advocate on behalf of the local government sector to the State Government and in particular, Main Roads, to increase importance and weight given to local knowledge and input regarding road traffic issues including requests for speed reduction, intersection treatments and overall preventative and traffic safety measures.	SUPPORT
Car Parking and Traffic Congestion Around Schools	That WALGA engages with the State Government on behalf of Local Government to review issues associated with car parking and traffic congestion around school sites including but not limited to: <ol style="list-style-type: none"> 1. Reviewing car parking standards for schools; 2. Ensuring sufficient land is set aside for the provision of parking on school sites; 3. Reviewing the co-location of schools to avoid issues being exacerbated; 4. Restricting school access from major roads; 5. Developing plans to enable schools to manage school traffic; 6. Develop programs to educate drivers; and 7. Develop options and implement initiatives to encourage alternative modes of transport to school. 	SUPPORT

SHIRE OF GOOMALLING
MINUTES FOR ORDINARY MEETING OF COUNCIL
WEDNESDAY 21 SEPTEMBER 2022



Proposal for Regional Road Maintenance Contracts with Main Roads WA	That WALGA assist Local Governments and work with the Hon Minister Rita Saffioti to introduce a similar program that is currently in play in Queensland and introduce a sole invitee Program for Local Governments to engage in a Road Maintenance Performance Contract with Main Roads WA.	SUPPORT
Northern Australia Beef Roads Program	That WALGA work with the Hon Madeleine King MP Minister for Resources and Minister for Northern Australia to make Beef Road Funding available to all Australian Local Governments north and south, or establish a Southern Australia Beef Road Funding Program to allow for equitable support across Australia's beef and agriculture industries.	SUPPORT
3D House Printing Building Compliance	That WALGA requests: <ol style="list-style-type: none"> 1. Assistance from Minister for Industry and Science The Hon Ed Husic MP, Minister for Housing and Homelessness, Small Business The Hon Julie Collins MP, Minister for Infrastructure, Transport, Regional Development and Local Government The Hon Catherine King MP to work with Ministers from all State and Territory Governments who have Building and Construction in their portfolios, to collaborate and to consider removing impediments within the National Construction Code Series and associated Australian Standards, that dissuade industry from adopting 3D printing as a building method. 2. That the Government provide instruments to incentivise private industry to develop 3D printing and include this as an acceptable building practice. 	CONDITIONALLY SUPPORT DELEGATES TO MAKE FINAL DECISION AT AGM
South West Native Title Settlement	That WALGA advocate to the State Government that Local Governments be provided with the full list of potential land to be requested for transfer as part of the South West Native Title Settlement and that a minimum of three months be provided for Council to provide feedback.	SUPPORT
Land Offset Compensation to Local Governments	That WALGA advocate to the State Government that the Developer requiring land offsets within another Local Government be required to pay a fee to the Local Government for the loss of rates and ongoing maintenance of infrastructure to the Land.	SUPPORT
Review of the Rating Methodology used by the Valuer-General	Advocate for a full review of the rating methodology used by the Valuer-General to value all land in the State of Western Australia.	CONDITIONALLY SUPPORT DELEGATES TO MAKE FINAL DECISION AT AGM
WA Local Government Rating Model	That WALGA advocate to the State Government and the Valuer Generals' Office that a different rating model be trialled across several Councils whereby the Unimproved Value rate is abolished, and all properties are rated for Gross Rental Value or Capital Value.	CONDITIONALLY SUPPORT DELEGATES TO MAKE FINAL DECISION AT AGM
Reform of the Cat Act 2011	That the WA Local Government sector requests the WA State Government prioritise reforms to the Cat Act 2011, in accordance with the Statutory Review undertaken and tabled in the State Parliament on 27 November 2019.	CONDITIONALLY SUPPORT DELEGATES TO MAKE FINAL DECISION AT AGM
WALGA Best Practice Governance Review – Principles	<ol style="list-style-type: none"> 1. The update on the Best Practice Governance Review project be noted, and 2. The principles to inform WALGA's future governance model, as follows and as per the attached Principles document, be endorsed: <ol style="list-style-type: none"> a. Representative – WALGA unites and represents the entire Local Government sector in WA and understands the diverse nature and needs of members, regional communities and economies. 	CONDITIONALLY SUPPORT DELEGATES TO MAKE FINAL DECISION AT AGM



	<p>b. Responsive – WALGA is an agile association which acts quickly to respond to the needs of members and stakeholders.</p> <p>c. Results Oriented – WALGA dedicates resources and efforts to secure the best outcomes for Local Government and supports the delivery of high-quality projects, programs and services.</p>	
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OFFICERS' RECOMMENDATION

That the Council:

1. Direct its delegates to the WALGA AGM to vote according to its wishes outlined within the above table.

RESOLUTION 533

Moved Cr Van Gelderen, seconded Cr Barratt that the delegates vote according to the outlined table above.

CARRIED 7/0
Simple Majority



9.4 PROPOSED ADDITIONS TO EXISTING GRAIN HANDLING & STORAGE FACILITY

File Reference	10.5A
Disclosure of Interest	Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the <i>Local Government Act 1995</i>)
Applicant	CBH Group
Previous Item Numbers	Resolution 522 on 17 August 2022
Date	8 September 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	
<ol style="list-style-type: none"> 1. Application letter and plans 2. Location plan 	

Summary

For Council to consider a proposal for further additions to an existing grain handling and storage facility at Lot 200 Konnongorring West Road, Konnongorring.

Background

Council has received a Development Application from CBH Group to extend the existing grain handling and storage facilities at their Konnongorring site. The proposed development includes the following:

- A third bulkhead is proposed 1 x 1.8m high, 210m long and 35m wide with the proposal increasing storage capacity at the facility by 87,770 tonnes including the previous 60,260 tonnes dealt with by the Council at the previous meeting;
- One extra 500 tonnes per hour drive-over-grid stackers in addition to the previous two 500 tonnes per hour drive-over-grid stackers; and
- Associated internal roads and drainage works.

The property is 34.2483 hectares and contains the existing Konnongorring CBH grain handling and storage facility.

The applicant in 2021 submitted a Traffic Impact Statement in support of a separate Development Application. The Traffic Impact Statement is not attached but can be made available to Councillors upon request.

Consultation

The current Development Application has not been subject to community and stakeholder consultation. It is a discretionary decision of Council whether or not to undertake advertising on the Development Application. Noting the scale of the existing grain handling and storage facility, the Shire administration suggest that no advertising is required for this Development Application given it is a relatively modest addition.



Statutory Environment

Planning and Development Act 2005

Planning and Development (Local Planning Schemes) Regulations 2015

Shire of Goomalling Town Planning Scheme No. 3 (TPS3)

The property is zoned 'Rural 3 – General Farming' in TPS3. An objective of the zone includes to assess development applications 'to ensure minimal intrusion onto the rural landscape and the amenity of adjoining properties.'

The proposal is best described as 'Industry Rural' in TPS3. Industry Rural is an 'AA' use (the Council may at its discretion permit the use) in the Rural 3 – General Farming zone.

Table 2 – Development Table of TPS3 sets a minimum boundary setback for buildings of 50 metres from the frontage boundary and 20 metres from other boundaries. The proposed development complies with TPS3 setback requirements.

Policy Implications

Nil

Financial Implications

The applicant has paid the Development Application fee. The applicant has a right of review to the State Administrative Tribunal to review the Council's decision. If this occurred, the Shire would have associated costs.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
Outcome 2.3	Actively support and develop local and new business
Outcome 3.2	Manage assets and infrastructure in a sustainable manner
Strategy 3.2.4	Provide commercial and industrial land aligned to economic needs and growth

Comment/Conclusion

It is recommended that Council conditionally approve the Development Application given:

- The grain handling and storage facility is existing. The proposed additions do not create significant additional impacts on the amenity of the area;
- Subject to addressing drainage, dust and noise, there are expected to be manageable environmental impacts;
- It is overall consistent with the planning framework;
- CBH Group note the proposed additional storage will not change the number of trucks entering and leaving the site;
- All vehicles enter and exit the site via the crossover off Konnongorring West Road, so there is no direct impact on Northam-Pithara Road (managed by Main Road WA);
- It supports growing the district economy and supporting job creation; and
- Development conditions can assist to control the use and management of the development, including it is suggested that the approval for the proposed two open storage bulkheads is limited to a 5 year period.



Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council grants development approval to CBH Group for further additions to an existing grain handling and storage facility (two proposed open storage bulkheads) at Lot 200 on Deposited Plan 416028 Konnongorring West Road, Konnongorring, subject to the following conditions:

1. This development approval is valid until 21 September 2027 after which date the use of the two open storage bulkheads shall cease unless prior to that date a new Development Application has been submitted to and approved by the local government for the continuation of the development for an extended period.
2. The development hereby approved must be carried out in accordance with the plans submitted with the application, addressing all conditions, or otherwise amended by the local government and shown on the approved plan and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
3. The vehicle access ways are to be designed, constructed and drained prior to occupation. Thereafter, the applicant/landowner shall appropriately maintain these areas to the satisfaction of the local government.
4. Prior to commencement of any works, a Stormwater Management Plan shall be submitted for approval by the local government and thereafter implemented and maintained to the satisfaction of the local government. Amongst matters, the Stormwater Management Plan should ensure that all stormwater from proposed bulkheads and vehicle access ways are collected, detained and suitably treated on site for the 1 in 5 year average recurrence interval (ARI) storm event.
5. Any lighting devices are to be positioned and shielded so as not to cause any direct, reflected or incidental light to encroach beyond the property boundaries, in accordance with Australian Standard AS4282/1997.
6. The applicant/landowner is to implement dust control measures to the satisfaction of the local government on an on-going basis.

Advice

- A) This is not a Building Permit. A Building Permit must be obtained before any building works commence.
- B) The applicant/landowner should ensure that noise emissions do not exceed the assigned levels in prescribed in the *Environmental Protection (Noise) Regulations 1997*.
- C) If the applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

RESOLUTION 534

Moved Cr Van Gelderen, seconded Cr Butt that Council endorses the Officer's recommendation.

***CARRIED 7/0
Simple Majority***



05 September 2022

Chief Executive Officer
Shire of Konnongorring
Via email: ceo@konnongorring.wa.gov.au

Dear Peter,

LOT 200 ON DEPOSITED PLAN 416028, KONNONGORRING STORAGE ADDITION TO AN EXISTING GRAIN HANDLING & STORAGE FACILITY

CBH is seeking development approval from the Shire of Konnongorring for a proposed addition (storage bulkhead) to an existing grain handling and storage facility located at Lot 200 on Deposited Plan 416028, Konnongorring. The subject application is prepared in accordance with Schedule 2 (Deemed Provisions) of the Planning and Development (Local Planning Schemes) Regulations 2015 and the Shire of Konnongorring Local Planning Scheme No. 3.

As you know, CBH had a record harvest last year where its existing storage infrastructure was not enough to keep up with the record crop. The Shire of Konnongorring assisted CBH with this storage shortfall through approving a development application for two additional open bulkheads at the Konnongorring CBH site.

Given the current forecast of another significant harvest for FY22/23 and the large amount of carryover grain that remains at many of our receival sites, CBH identified the need to build emergency storage at sites with forecasted storage deficits for this harvest. At its August 2022 Ordinary Council meeting, the Shire of Konnongorring again assisted CBH with this storage shortfall through approving a development application for a further two open bulkheads.

Growers in the area are continuing to submit their paddock planners and as the beginning of harvest draws closer, we are able to better understand storage needs across the state. Konnongorring has again been flagged as a site where there is a likelihood that further emergency storage could be needed. As such CBH is seeking development approval from the Shire of Konnongorring for an additional open bulkhead with a storage capacity of 27,510 tonnes.

Traffic Management

Last years' record harvest meant a higher than expected amount of grain needed to be stored at CBH sites prior to it going to Port. A large amount of carryover grain remains at many of these sites. If a CBH site is full and not able to accept any more grain, then operationally CBH must bring in trucks sooner to outload grain so a site can store more. If this out loading does not occur and a site remains full, trucks still use the road to deliver grain driving past Konnongorring to a grain receival site closer to Port.

Additional storage capacity does not affect local grain production or the number of trucks coming to and from the site, it only changes the way grain is managed and handled onsite. The effect of constructing the emergency storage is that out loading movements during the busy harvest period that keep the site open for grower receivals are eliminated.

Stormwater Management

All stormwater drainage associated with the proposed development is to be contained and disposed of on-site. As part of this application, an onsite drainage basin will be constructed that caters for a 5-year ARI event with all stormwater runoff from the proposed bulkheads and associated accessways directed to this drainage basin system where all surface water will be detained on-site up to the 5-year ARI event. It is acknowledged that the previous development approval issued by the Shire at the August 2022 Ordinary Council Meeting conditioned provision of a Stormwater Management Plan prior to the commencement of any works. CBH would again be supportive of a similar condition being imposed on any development approval whilst it continues to work through its drainage design.

Noise & Dust Management

CBH shall ensure that noise from the specification and installation of any mechanical equipment as well as traffic and construction noise does not exceed assigned levels prescribed in the *Environmental Protection (Noise) Regulations 1997*, when it is received at a neighbouring property. CBH undertakes frequent noise and dust monitoring across its sites to ensure that dust and noise levels are measured and are mitigated whenever there is an exceedance.

The proposed additional bulkhead is aligned with the planning framework and is not considered to result in any new amenity impacts to the surrounding area. CBH respectfully requests the Application for Development Approval is considered by the Shire of Konnongorring expeditiously given the straightforward nature of the application and its general compliance with the Shire's planning framework. Should you have any question in relation to the details provided in this submission, please contact Timothy Roberts on 9216 6061 or timothy.roberts@cbh.com.au

Yours Sincerely,



Timothy Roberts
Specialist – Regulatory Approvals Adviser



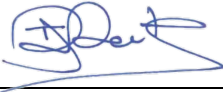
SHIRE OF GOOMALLING

Office address: 32 Quinlan Street, Goomalling WA 6460

Postal address: PO Box 118, Goomalling WA 6460

Phone: 9629 1101 Email: goshire@goomalling.wa.gov.au

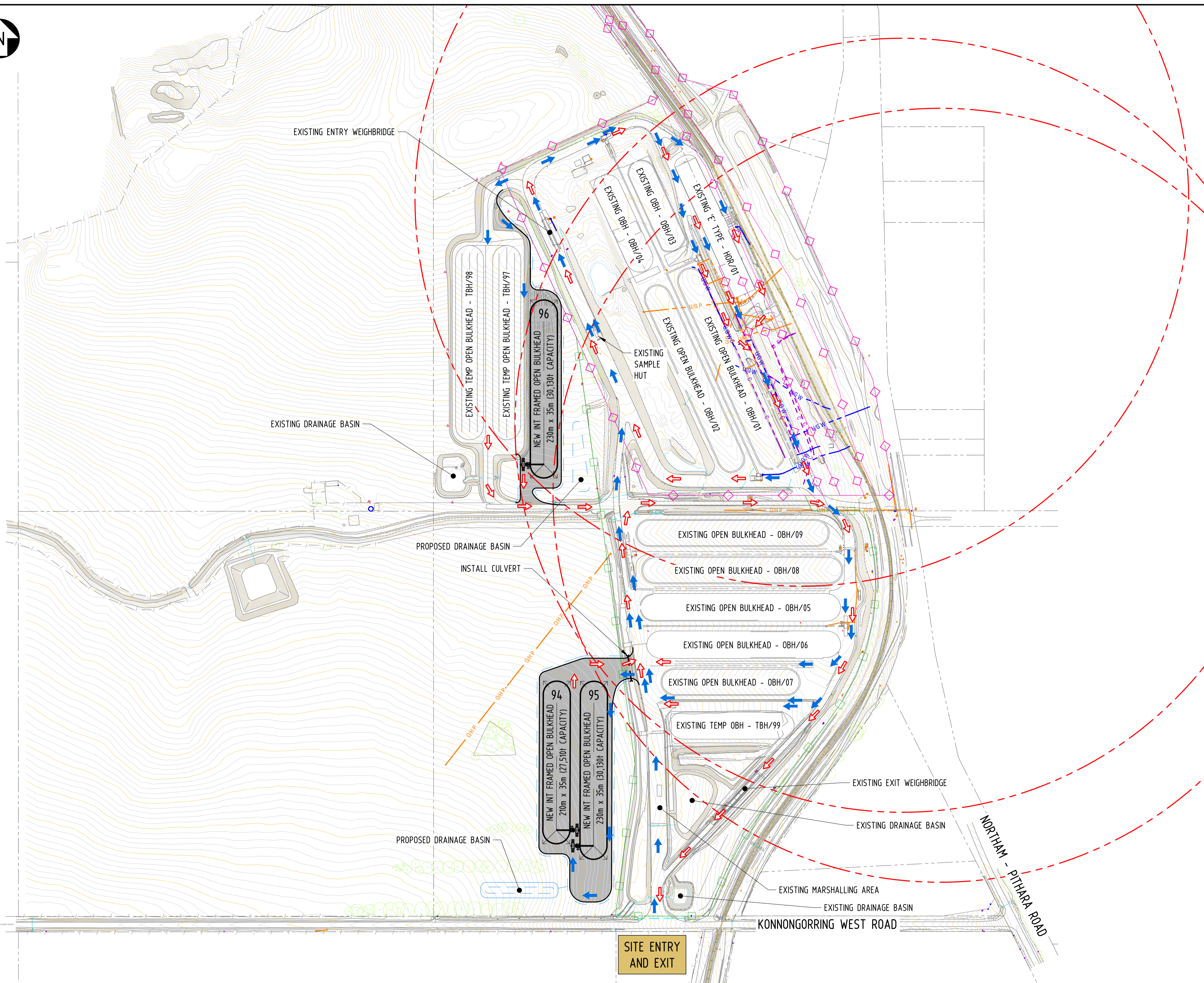
APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details		
Name: Co-operative Bulk Handling Ltd	ABN (if applicable): 29 256 604 947	
Address: Level 6 240 St Georges Terrace Perth WA		Postcode: 6000
Phone: (work): 08 9216 6061 (home): (mobile):	Fax:	E-mail: timothy.roberts@cbh.com.au
Contact person for correspondence: Timothy Roberts		
Signature: 	Date: 05 September 2022	
Signature:	Date:	
<i>The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2)</i>		

Applicant Details (if different from owner)		
Name: As above		
Address:		Postcode:
Phone: (work): (home): (mobile):	Fax:	E-mail:
Contact person for correspondence:		
The information and plans provided with this application may be made available by the local government for viewing in connection with the application. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Signature:	Date:	

Property Details		
Lot No: 200	House/Street No:	Location No:
Diagram or Plan No: 416028	Certificate of Title Vol. No: 4008	Folio: 309
Title encumbrances (e.g. easements, restrictive covenants):		
Street name: Konnongorring West Road	Suburb: Konnongorring	
Nearest street intersection: Northam-Pithara Road		

Proposed Development	
Nature of development: Additions to an existing Grain Handling & Storage Facility	
Is an exemption from development claimed for part of the development? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, what is the exemption for:	
Description of proposed works and/or land use: - 1 x 1.8m high 210m x 35m 27,510 tonnes bulkhead; - 1x 500tph drive-over-grid stacker; and - Associated internal roads and drainage basin works.	
Description of exemption claimed (if relevant):	
Nature of any existing buildings and/or land use: Grain Handling & Storage Facility	
Approximate cost of proposed development: \$400,000	
Estimated time of completion: 4 weeks following approval	
OFFICE USE ONLY	
Acceptance Officer's initials:	Date received:
Local Government reference no:	



DRAWING LEGEND

- TRAFFIC MOVEMENTS - TRUCKS FULL
- TRAFFIC MOVEMENTS - TRUCKS EMPTY
- LOT BOUNDARIES
- CBH SITE BOUNDARY
- CBH RAIL LEASE BOUNDARY
- PROPOSED CBH BOUNDARY
- OHP
- UGP
- UGW
- C
- UNDERGROUND STORMWATER PIPES
- RAIL LINE
- EPA INDUSTRIAL/SENSITIVE LAND USE SEPARATION DISTANCE - 500m RADIUS

STORAGE CAPACITIES

EXISTING SITE STORAGE		
'E' TYPE STORAGE	HOR/01	20,400t
INT STEEL FRAME OBH	(01)	35,625t
INT STEEL FRAME OBH	(02)	33,125t
LOW STEEL FRAME OBH	(03)	15,700t
LOW STEEL FRAME OBH	(04)	15,700t
LOW STEEL FRAME OBH	(05)	26,000t
LOW STEEL FRAME OBH	(06)	25,000t
INT STEEL FRAME OBH	(07)	21,600t
INT STEEL FRAME OBH	(08)	31,200t
INT STEEL FRAME OBH	(09)	31,200t
INT STEEL FRAME OBH (TEMPORARY)	(97)	32,750t
INT STEEL FRAME OBH (TEMPORARY)	(98)	32,750t
INT STEEL FRAME OBH (TEMPORARY)	(99)	19,125t
TOTAL EXISTING STORAGE		340,175t
PROPOSED SITE STORAGE		
INT (1.8m) STEEL FRAME OBH	(94)	27,510t
INT (1.8m) STEEL FRAME OBH	(95)	30,130t
INT (1.8m) STEEL FRAME OBH	(96)	30,130t
TOTAL PROPOSED STORAGE		87,770t

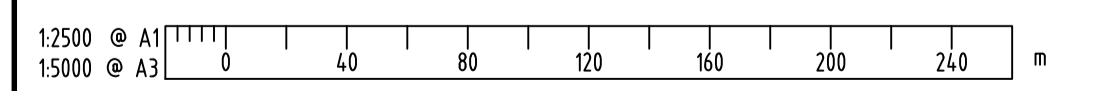
TOTAL SITE STORAGE 427,945t

TOTAL INCREASE IN STORAGE 87,770t

HATCHING LEGEND

AREA OF NEW WORKS 41,700m²

PRELIMINARY ISSUE
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DATE 22.08.22



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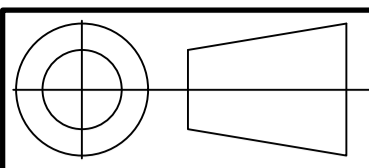


CBH GROUP
LEVEL 6
240 ST GEORGE'S TERRACE
PERTH W.A. 6000
PH (08) 9237 9600
FAX (08) 9322 3942

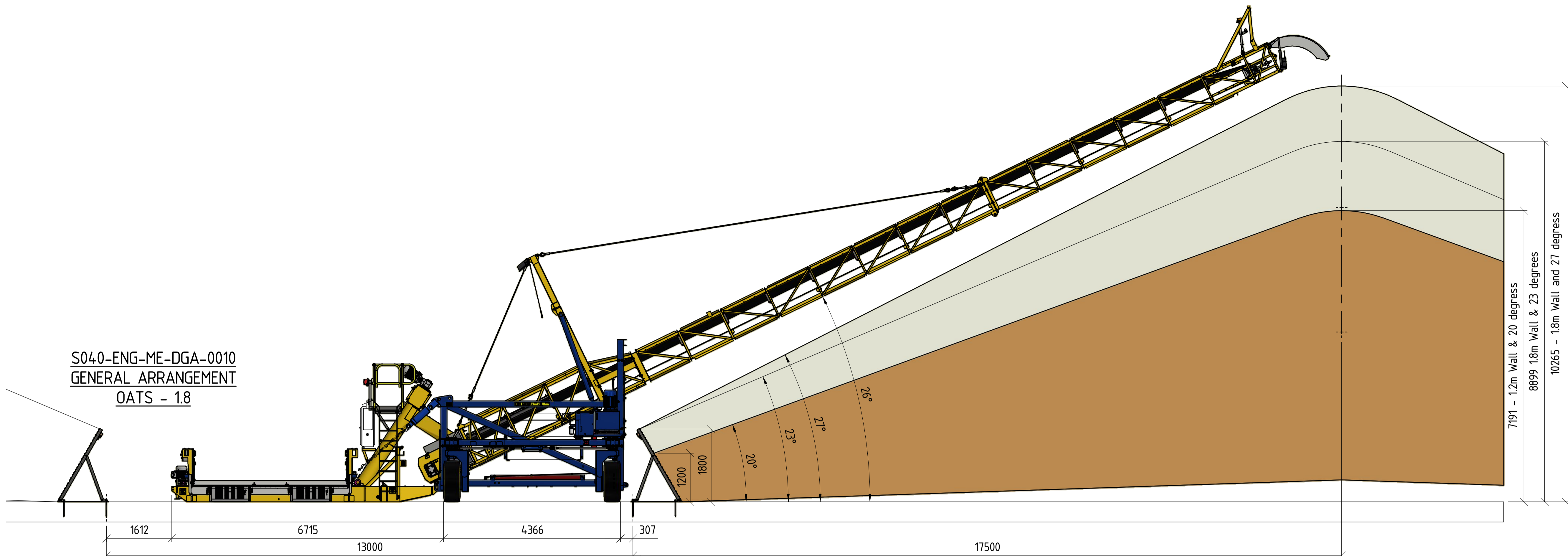
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		PROJECT APPR			

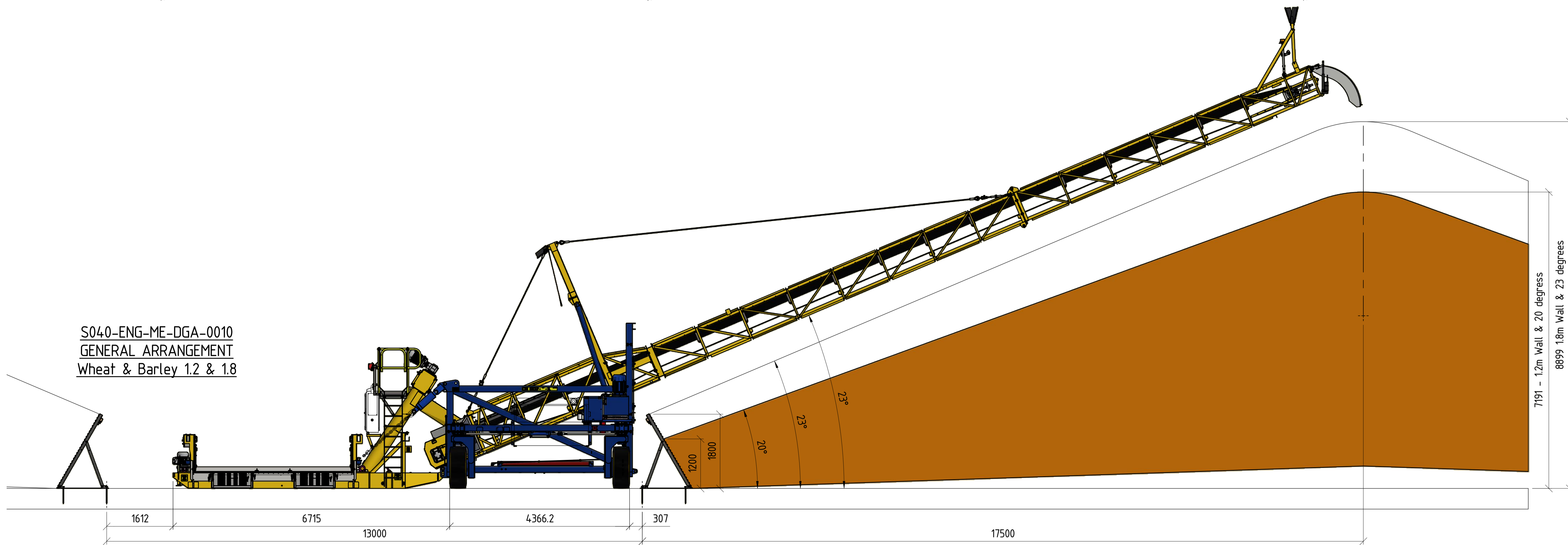
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DRG No.	358-ENG-CI-DCO-0028	SHEET	1 OF 1	REV.	A



S040-ENG-ME-DGA-0010
 GENERAL ARRANGEMENT
 OATS - 1.8



S040-ENG-ME-DGA-0010
 GENERAL ARRANGEMENT
 Wheat & Barley 1.2 & 1.8



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CBH GROUP HEAD OFFICE
 30 DELHI STREET, WEST PERTH W.A 6005
 PH (08) 9237 9600 FAX (08) 9322 3942

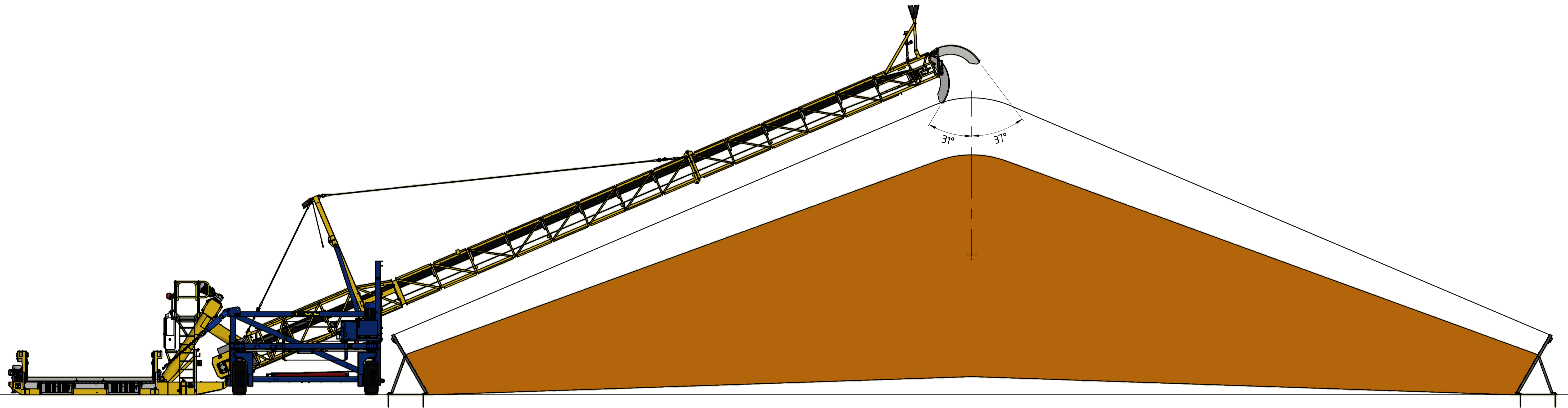
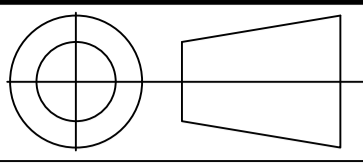
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CHECKED		30/12/1899
ENGINEER		30/12/1899
APPROVED		30/12/1899

DRAWING TITLE
 DOG STACKER BULKHEAD
 ARRANGEMENT
 GENERAL ARRANGEMENT

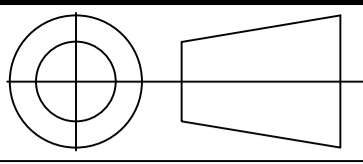
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		DO NOT SCALE FROM THIS DRAWING	REF DRG No.	REFERENCE DRAWING TITLE	REV DATE	REVISIONS	BY CHK APP REV DATE	REVISIONS	BY CHK APP APPROVED	30/12/1899	PROJECT LAYOUT	DRAWING No S040-ENG-ME-DGA-0010		SHEET 2 OF 2	REV. 0



INSTALLATION NOTES:

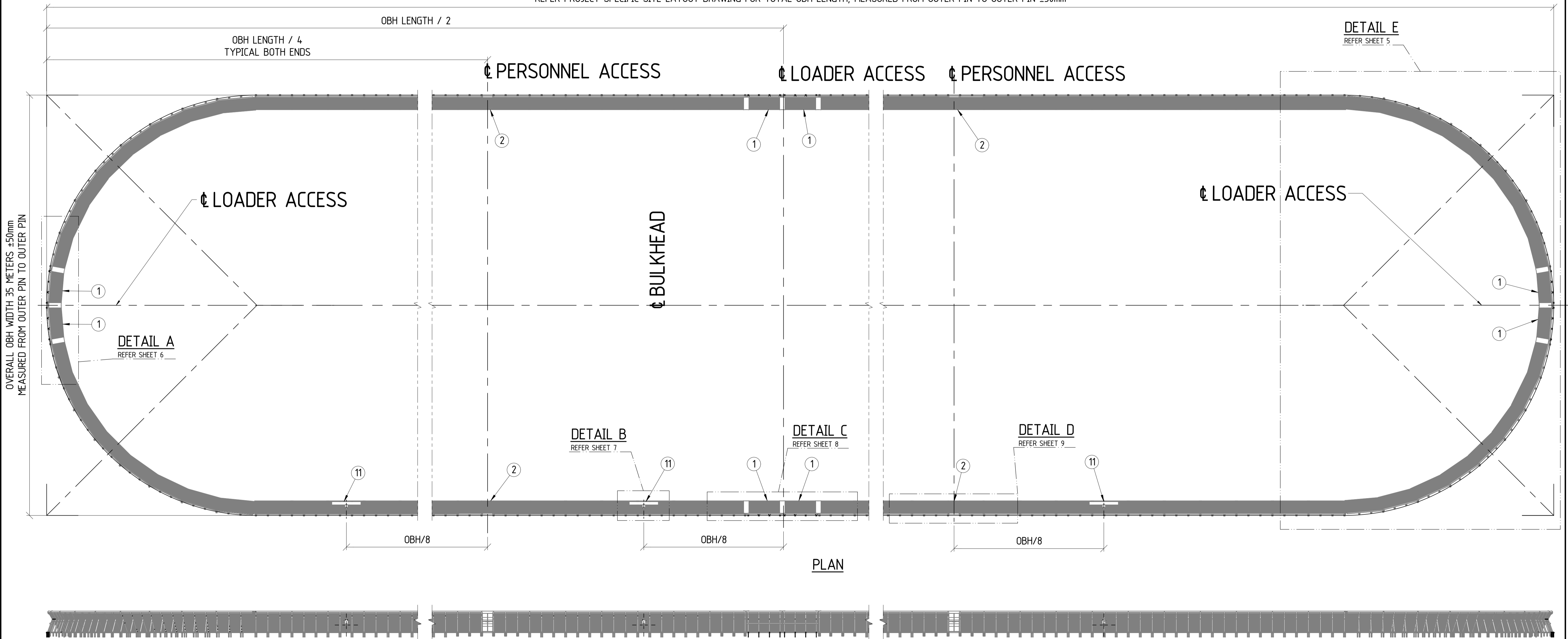
- OBH LENGTH AND WIDTH DIMENSIONS ARE SPECIFIED FROM REAR PIN TO THE OPPOSITE REAR PIN. REFER PROJECT SPECIFIC SITE LAYOUT DRAWING FOR DIMENSIONS.
- TOLERANCE FOR OVERALL OBH WIDTH AND LENGTH ARE +/- 50MM. TOLERANCE FOR FRAME SPACING +/- 10mm.
- NOTE DIFFERENT ANCHORING DETAILS FOR DOOR/GATES AND FRAMES EITHER SIDE OF BULKHEAD OPENINGS. REFER ANCHORING DETAILS ON SHEETS 2 AND 3.
- NOTE ADDITIONAL Z-CAPPING, WOOD AND CLADDING TRIMMING REQUIRED AT GATE JOINS. REFER SHEETS 6 AND 8 FOR DETAILS.
- TYPICAL CLADDING OVERLAP IS 200mm, CENTERED OVER THE CENTERLINE OF THE STRUT, FOR ALL JOINS EXCEPT AT GATE AND DOOR JOINS. REFER SHEETS 6 - 9.
- ALL Z-CAPPING MUST BE ALIGNED AS ACCURATELY AS POSSIBLE. ANY MISALIGNMENT IN Z-CAPPING WILL TEAR THE OBH TARP. REFER NOTES ON SHEETS 6, 8 AND 9 FOR TOLERANCES.
- FOUR PERSONNEL ACCESS DOORS TO BE INSTALLED AS SHOWN. TWO INSTALLED EACH SIDE AT MIDPOINTS BETWEEN END OF OBH AND CENTRE BULKHEAD OPENING.
- THREE FUMIGATION T-PIECES TO BE INSTALLED ON SAME SIDE AS ELECTRICAL CONNECTION. REFER SHEETS 1 AND 7 FOR INSTALLATION DETAILS. REFER CBH DRAWING S119-ENG-ME-DER-0001 FOR VENDOR DRAWING OF T-PIECE.
- DRAWING DEPICTS TYPICAL OBH SIZE OF 35M WIDE BY 300M LONG AND ASSOCIATED STANDARDISED REQUIRED QUANTITIES OF FUMIGATION TEES, PERSONAL ACCESS DOORS AND FRONT END LOADER ACCESS GATES. SITE SPECIFIC OBH REQUIREMENTS SHALL BE CONFIRMED WITH THE NOMINATED CBH REPRESENTATIVE PRIOR TO CONSTRUCTION.
- BULKHEAD CONTENTS ARE INTENDED TO BE FUMIGATED IN A SEALED ENVIRONMENT BY USE OF WALL CANVICON AND OVER STACK TARP - THE CONTRACTOR SHALL MINIMISE ANY MEANS WHICH COULD DETRIMENTALLY AFFECT THE SEALING CAPABILITY, SUCH AS SHARP EDGES THAT COULD CUT TARP.

PARTS LIST (PER UNIT)

ITEM No	DESCRIPTION	WIDTH	LENGTH	QTY	CBH OR SUPPLIER PART No	PROCESS	SAP Code	MASS Kg	TO DETAIL
1	FRONT END LOADER ACCESS GATE			REFER NOTE	S119-ENG-ST-ASY-0034	FIELD FIT	N/A	184.4	Yes
2	PERSONNEL ACCESS DOOR			REFER NOTE	S119-ENG-ST-ASY-0017	FITTING	N/A	17.1	Yes
3	STRAIGHT PIN STRUT ASSEMBLY			REFER NOTE	S119-ENG-ST-ASY-0004	FITTING	N/A	36.4	Yes
4	SPIRAL PIN STRUT ASSEMBLY			REFER NOTE	S119-ENG-ST-ASY-0005	FITTING	N/A	36.2	Yes
5	CUSTOM ORB ZINC ALUME 0.42mm BMT 550 MPa MIN. (YIELD)	762	3200	REFER NOTE	S119-ENG-ST-PRT-0010	FITTING	DREQ	1.3	No
6	DIA 20 STRAIGHT PIN ANCHOR		420	REFER NOTE	S-014-A0000	FIELD KIT	DREQ	1.1	Yes
7	SPIRAL PIN ANCHOR		300	REFER NOTE	S119-ENG-ST-DER-0052	FITTING	DREQ	0.8	Yes
8	Z CAPPING 1.6PL PGI	300	3000	REFER NOTE	S119-ENG-ST-PRT-0011	FAB SHEET	108015	11.4	Yes
9	TIMBER SAWN KARRI STRUC3 75mmx50mmx3m	75	3000	REFER NOTE	S119-ENG-ST-PRT-0014	FITTING	108594	6.2	No
10	TARP CLAMP 6PL	130	257	REFER NOTE	S119-ENG-ST-PRT-0012	FAB PROFILE	107901	1.6	Yes
11	FUMIGATION TEE PIECE			REFER NOTE	S119-ENG-ME-DER-0001	FITTING	N/A		Yes
12	RUBBER STRIP 450mm WIDE, 8mm THICK	450	2050	REFER NOTE	S119-ENG-ST-PRT-0048	FIELD KIT	DREQ	6.9	No
13	M10 x 120 GALV BOLT GR8.8 (50mm THREAD Min.)			REFER NOTE		FIELD KIT	DREQ	0.1	No
14	M10 GALV. NUT			REFER NOTE		FIELD KIT	DREQ	0.0	No
15	M10 GALV FW			REFER NOTE		FIELD KIT	DREQ	0.0	No
16	METAL TEK SCREW, HEX HEAD, 14g-20x22mm, CLASS 4, WITH SEAL			REFER NOTE		FIELD KIT	DREQ	0.0	No
17	METAL TEK SCREW, HEX HEAD, 14g-20x45mm, CLASS 4, WITH SEAL			REFER NOTE		FIELD KIT	DREQ		No
18	NOVALAST LTM 151			REFER NOTE		FIELD KIT	DREQ		No
19	BOSTIK SEAL AND FLEX 1			REFER NOTE		FIELD KIT	DREQ		No

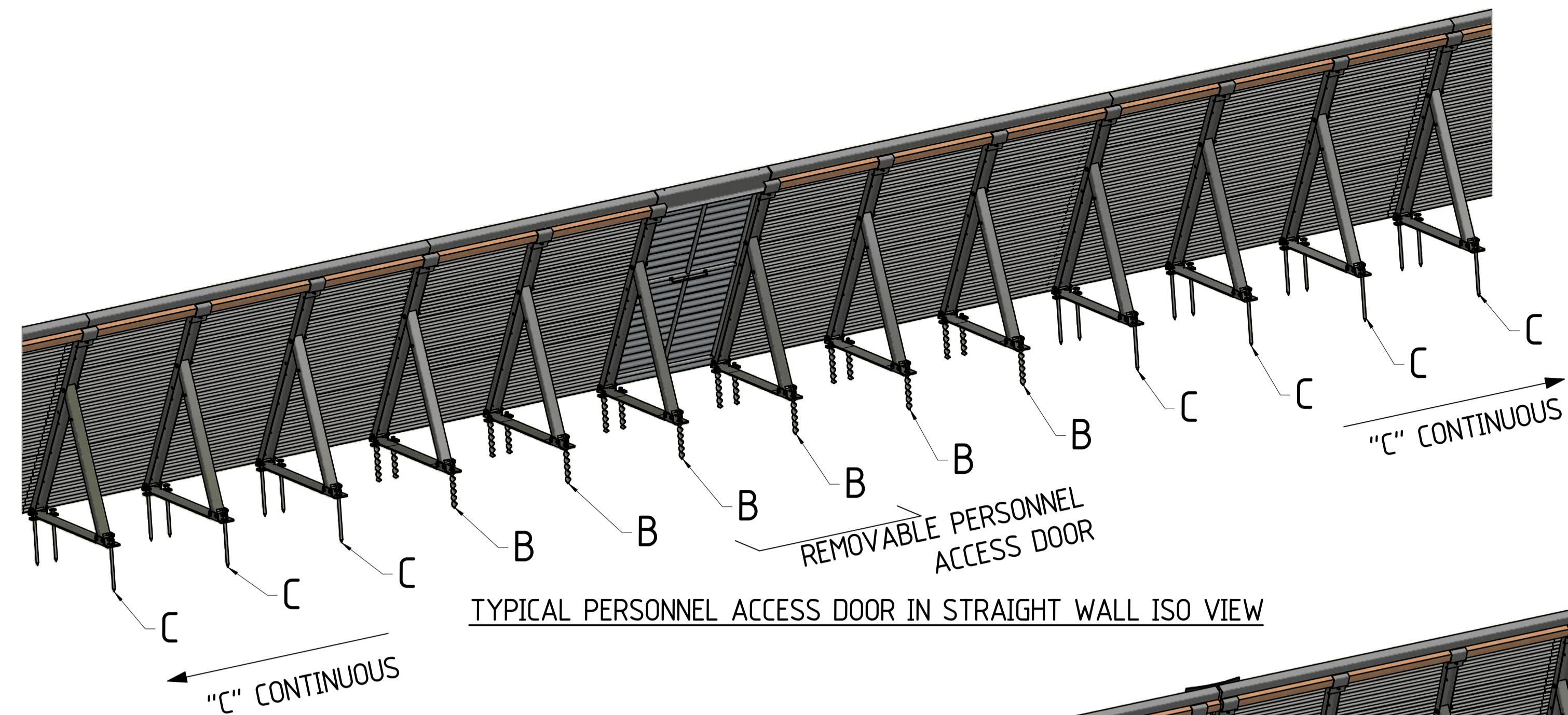
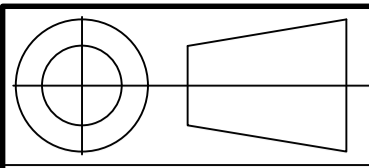
**** QTY NOTE: TO CALCULATE EXACT ORDER QUANTITIES, REFER TO THE 'CBH OBH PROCUREMENT CALCULATOR'-S119-ENG-ST-CAL-0001**

REFER PROJECT SPECIFIC SITE LAYOUT DRAWING FOR TOTAL OBH LENGTH, MEASURED FROM OUTER PIN TO OUTER PIN ±50mm

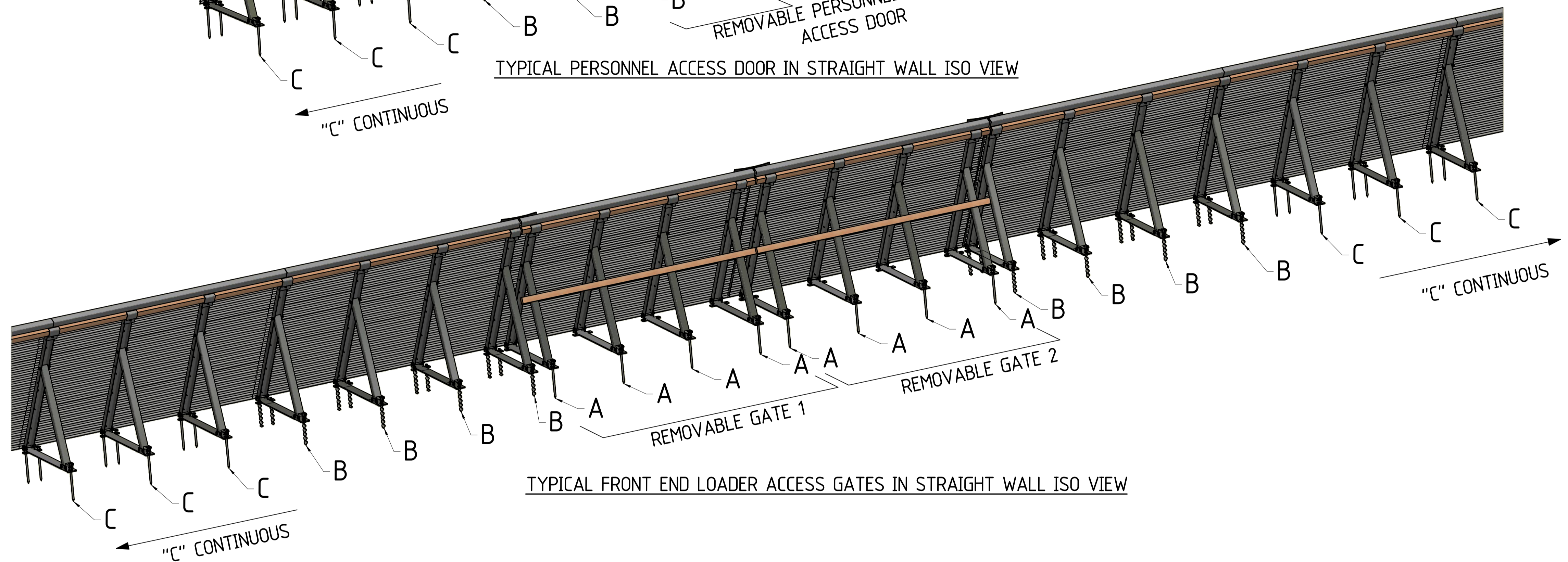


S119-ENG-ST-DGA-0003

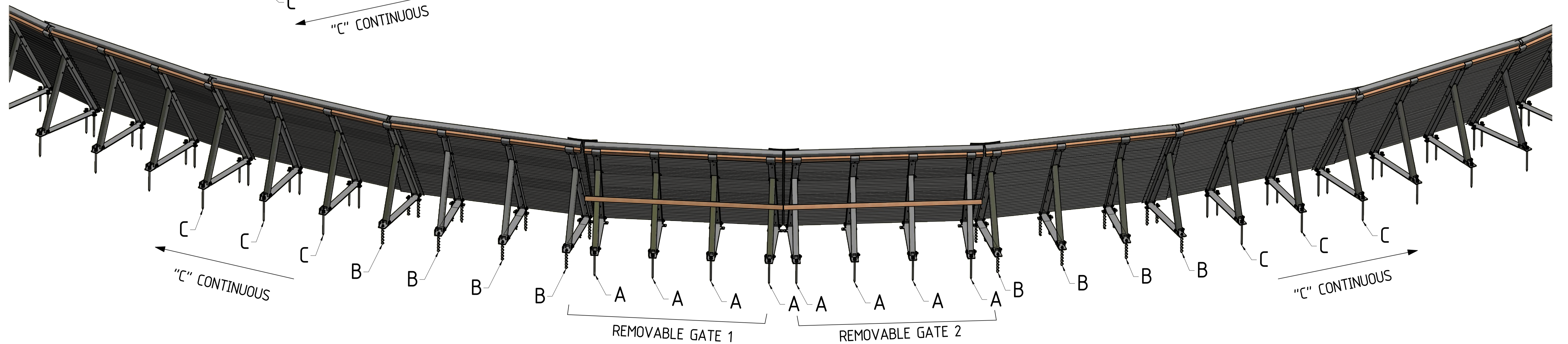
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		DO NOT SCALE FROM THIS DRAWING		REF DRG No.	REFERENCE DRAWING TITLE	REV	DATE	REVISIONS	BY	CHK	APP	REV	DATE	REVISIONS	BY	CHK	APP	APPROVED NH 11/06/2020		



TYPICAL PERSONNEL ACCESS DOOR IN STRAIGHT WALL ISO VIEW



TYPICAL FRONT END LOADER ACCESS GATES IN STRAIGHT WALL ISO VIEW



TYPICAL FRONT END LOADER ACCESS GATES IN CURVED WALL ISO VIEW

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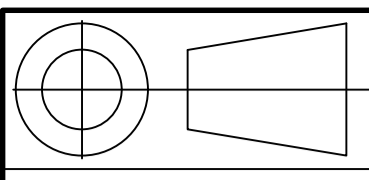
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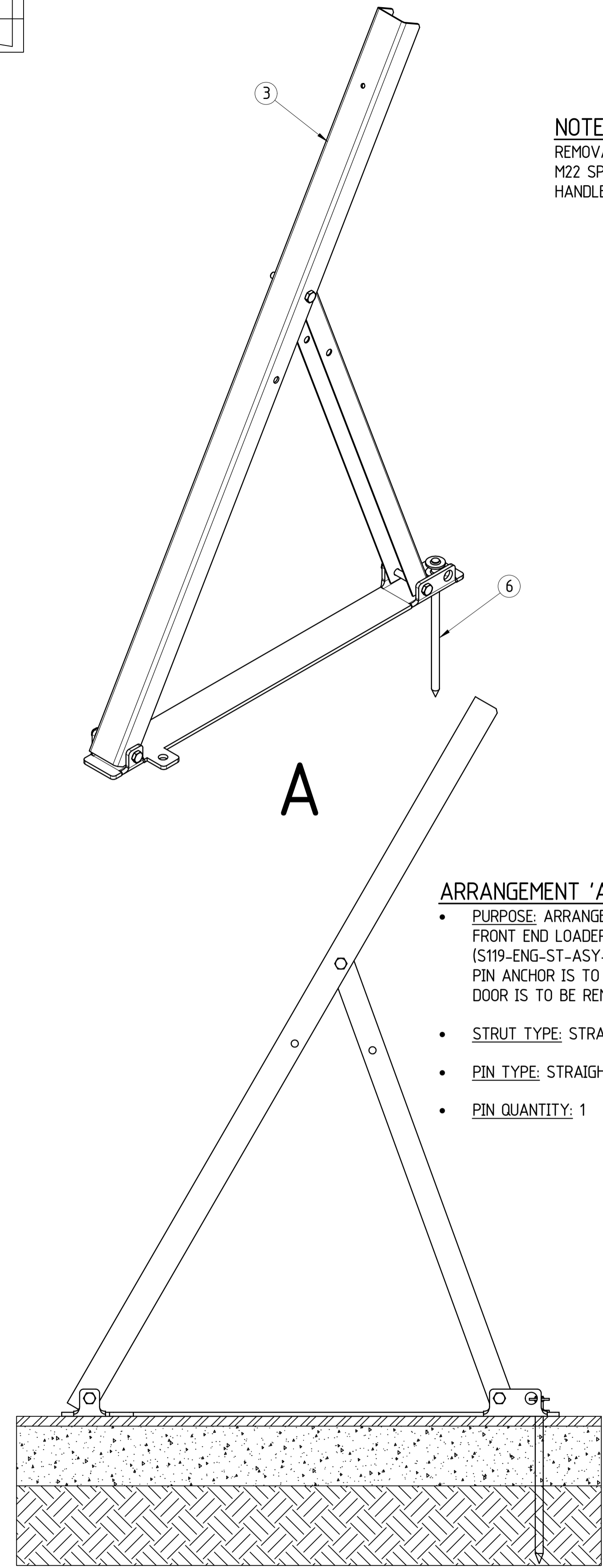
DRAWN	SCR 10/06/2020
CHECKED	LS 10/06/2020
ENGINEER	BC 11/06/2020
APPROVED	NH 11/06/2020

DRAWING TITLE
1.8m OPEN BULK HEAD
GENERAL ARRANGEMENT
ANCHORINGS LAYOUT

SITE	VARIOUS	SIZE	A1
PROJECT	STANDARD		
DRAWING No	S119-ENG-ST-DGA-0003	SHEET	2 OF 9
REV.	0		



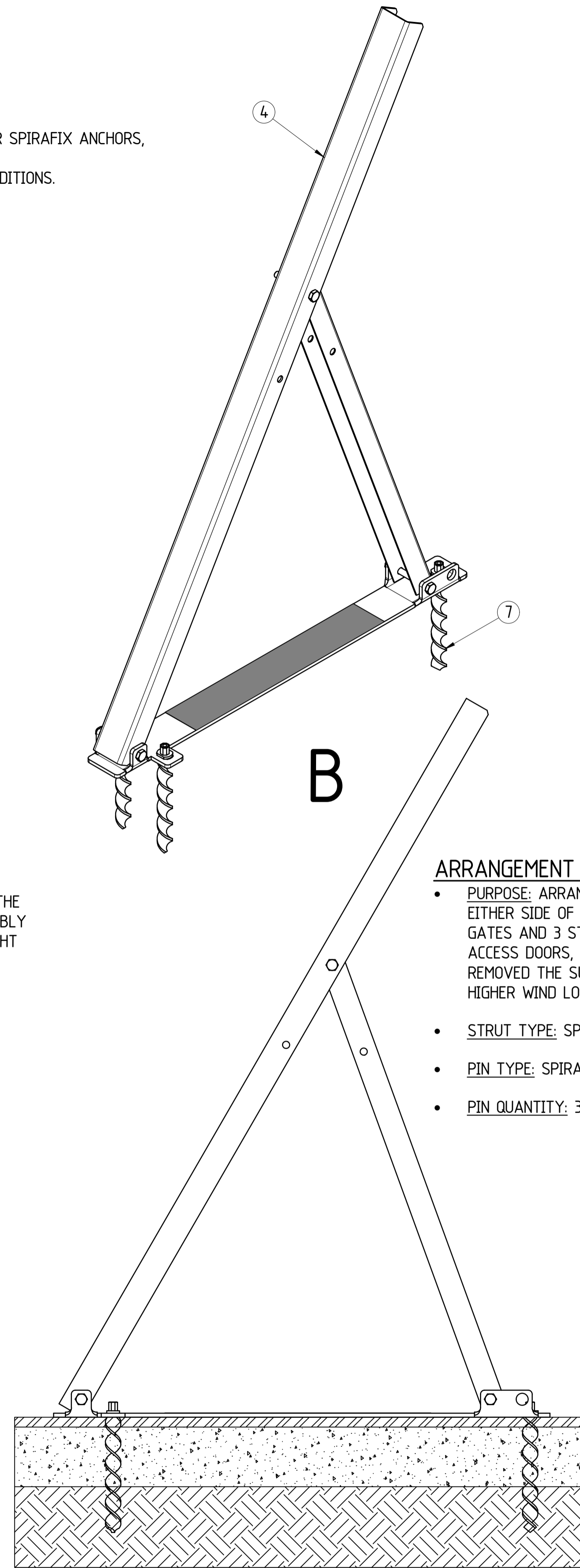
NOTES:
 REMOVAL TOOL REQUIRED FOR SPIRAFIX ANCHORS,
 M22 SPANNER/SOCKET,
 HANDLE LENGTH TO SUIT CONDITIONS.



ARRANGEMENT 'A' NOTES:

- **PURPOSE:** ARRANGEMENT 'A' IS USED IN THE FRONT END LOADER ACCESS GATE ASSEMBLY (S119-ENG-ST-ASY-0034). ONLY 1 STRAIGHT PIN ANCHOR IS TO BE INSTALLED AS THE DOOR IS TO BE REMOVABLE.
- **STRUT TYPE:** STRAIGHT PIN STRUT
- **PIN TYPE:** STRAIGHT PIN ANCHOR
- **PIN QUANTITY:** 1

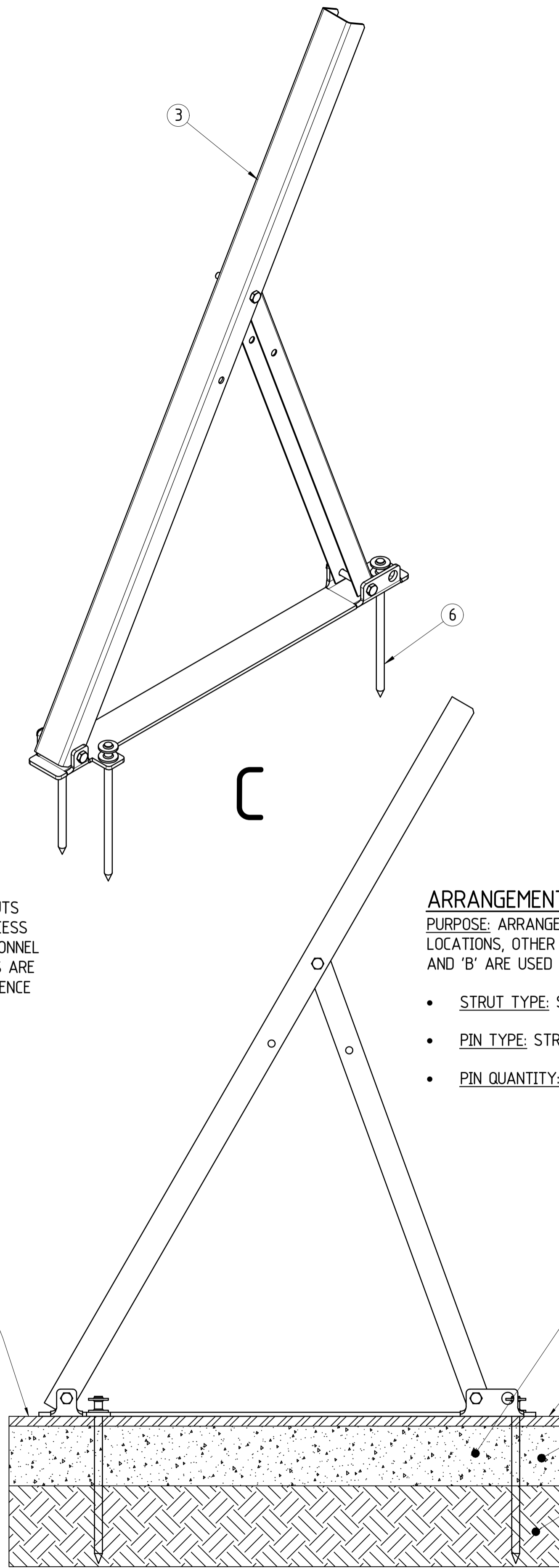
A



ARRANGEMENT 'B' NOTES:

- **PURPOSE:** ARRANGEMENT 'B' IS USED 4 STRUTS EITHER SIDE OF THE FRONT END LOADER ACCESS GATES AND 3 STRUTS EITHER SIDE OF PERSONNEL ACCESS DOORS, AS WHEN THE GATES/DOORS ARE REMOVED THE SURROUNDING STRUTS EXPERIENCE HIGHER WIND LOADS.
- **STRUT TYPE:** SPIRAL PIN STRUT
- **PIN TYPE:** SPIRAL PIN ANCHOR
- **PIN QUANTITY:** 3

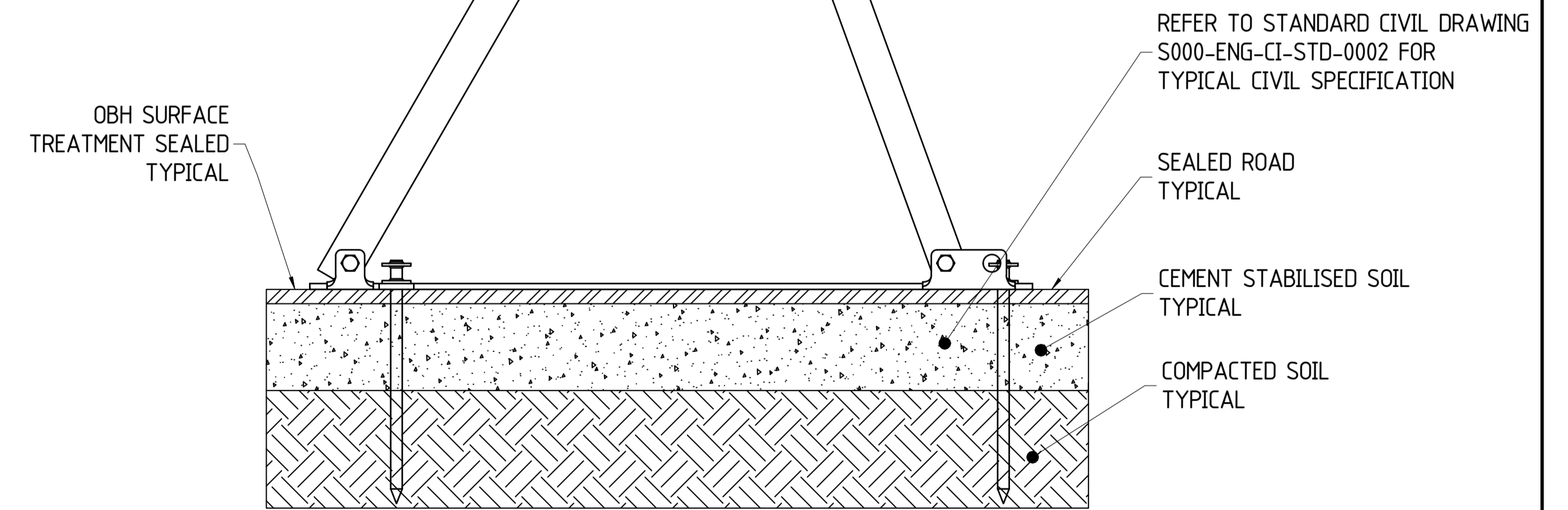
B



ARRANGEMENT 'C' NOTES:

- **PURPOSE:** ARRANGEMENT 'C' IS USED IN ALL LOCATIONS, OTHER THAN WHERE ARRANGEMENT 'A' AND 'B' ARE USED
- **STRUT TYPE:** STRAIGHT PIN STRUT
- **PIN TYPE:** STRAIGHT PIN ANCHOR
- **PIN QUANTITY:** 3

C



REFER TO STANDARD CIVIL DRAWING
 S000-ENG-CI-STD-0002 FOR
 TYPICAL CIVIL SPECIFICATION

- SEALED ROAD TYPICAL
- CEMENT STABILISED SOIL TYPICAL
- COMPACTED SOIL TYPICAL

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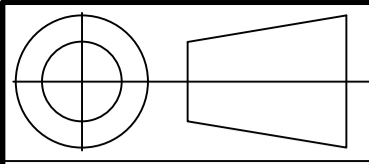
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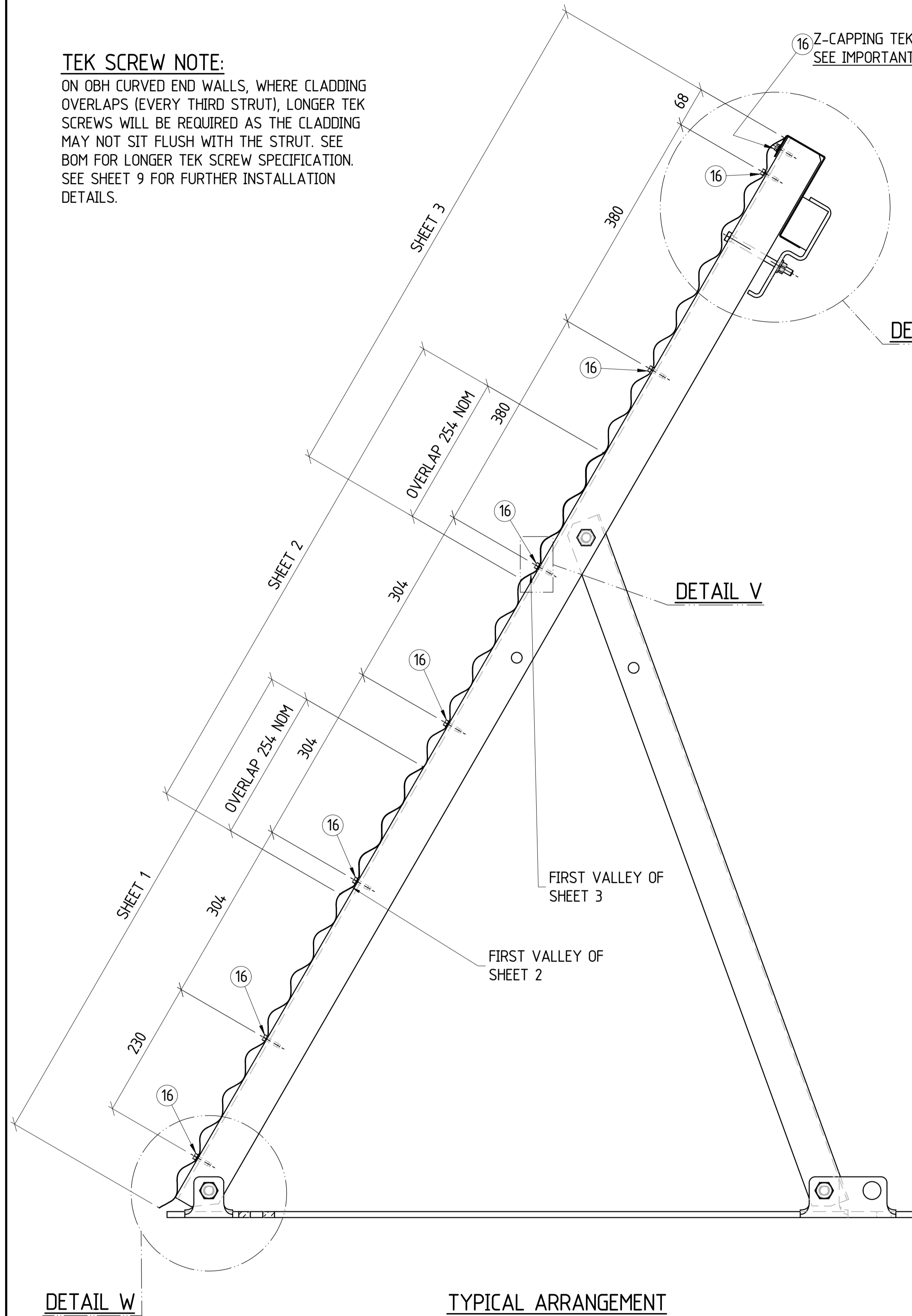
DRAWING TITLE
 1.8m OPEN BULK HEAD
 GENERAL ARRANGEMENT
 TYPICAL ANCHORINGS

SITE	VARIOUS	SIZE	A1
PROJECT	STANDARD		
DRAWING No	S119-ENG-ST-DGA-0003	SHEET	3 OF 9
REV.	0		



TEK SCREW NOTE:

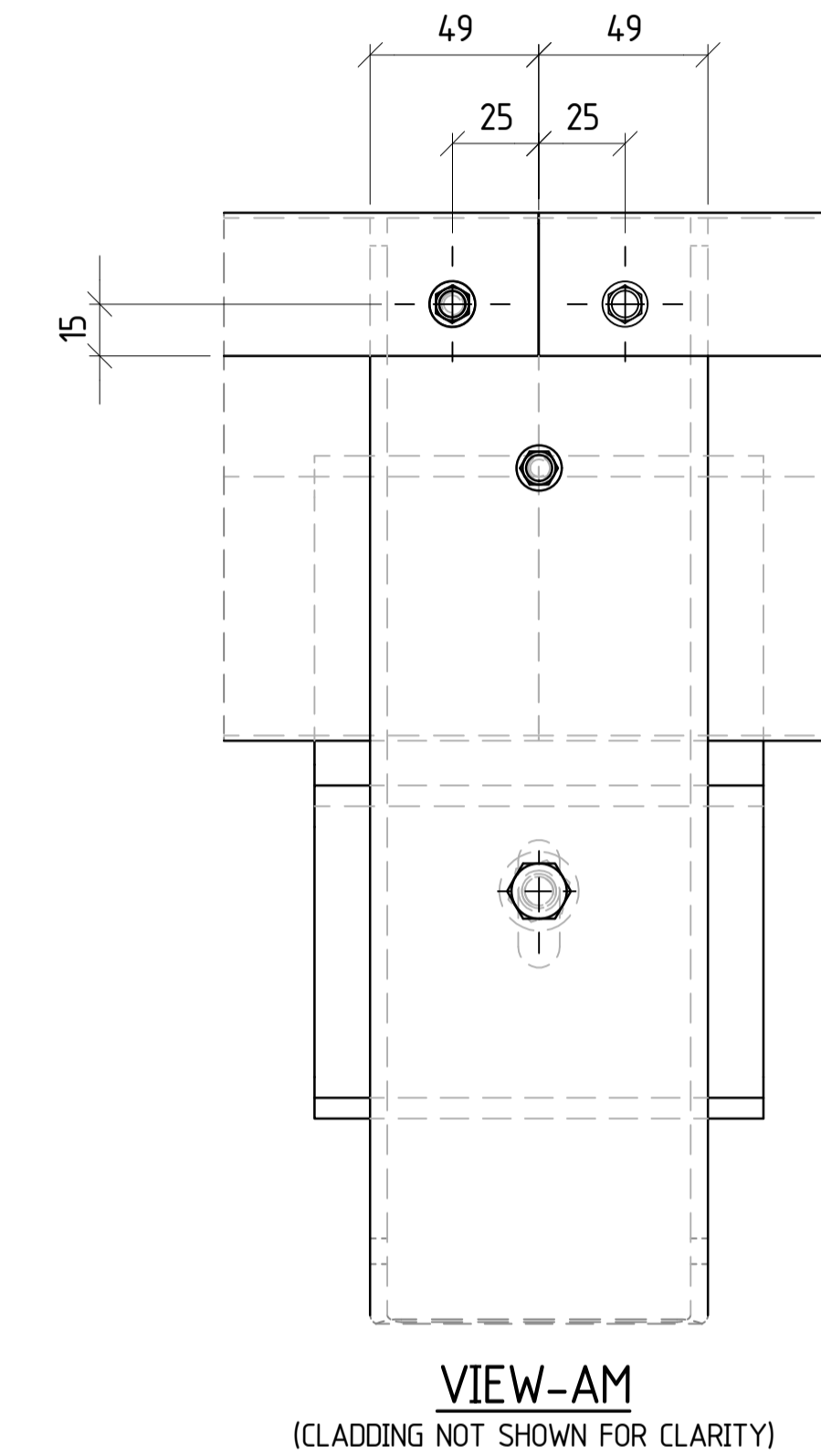
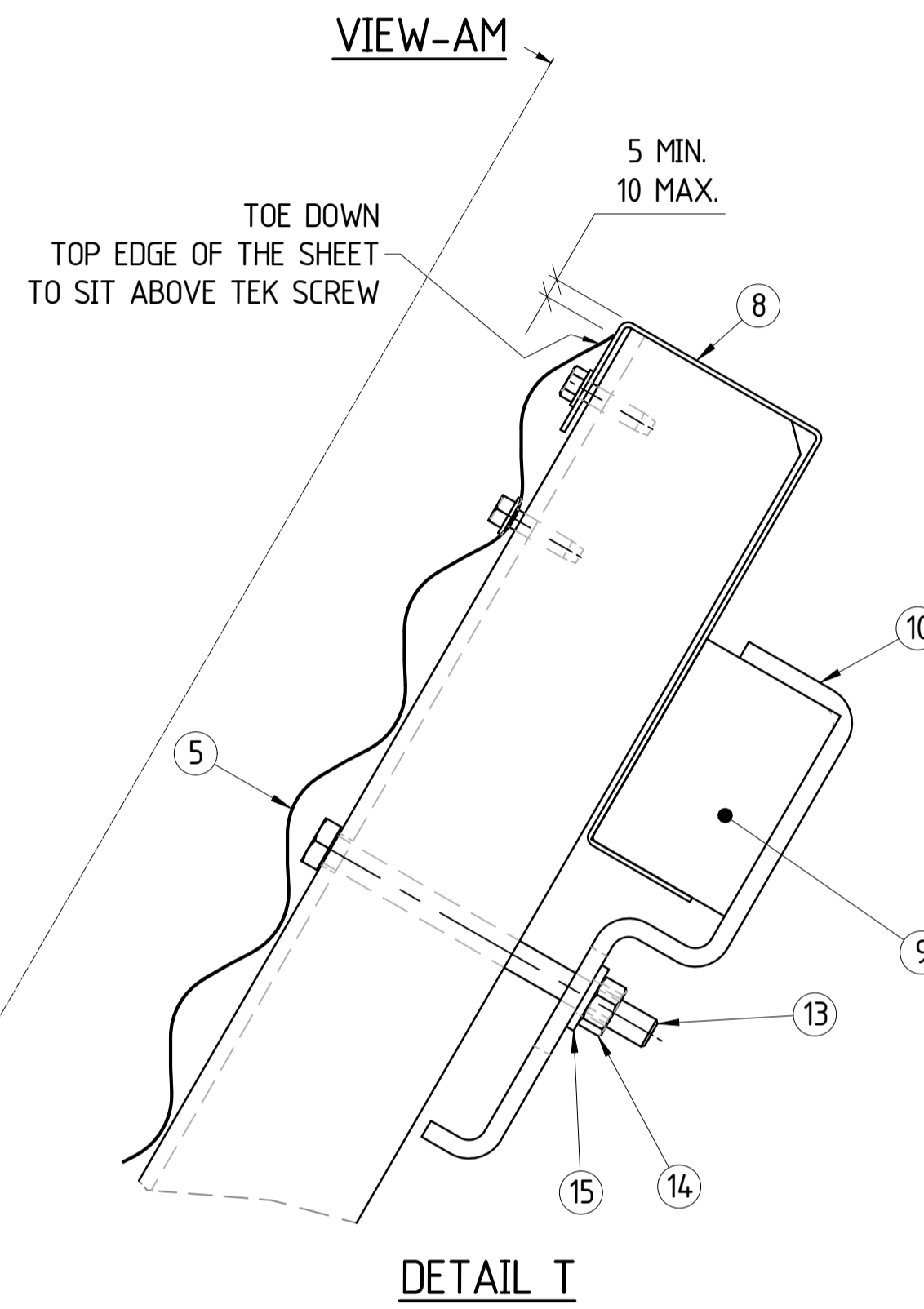
ON OBH CURVED END WALLS, WHERE CLADDING OVERLAPS (EVERY THIRD STRUT), LONGER TEK SCREWS WILL BE REQUIRED AS THE CLADDING MAY NOT SIT FLUSH WITH THE STRUT. SEE BOM FOR LONGER TEK SCREW SPECIFICATION. SEE SHEET 9 FOR FURTHER INSTALLATION DETAILS.



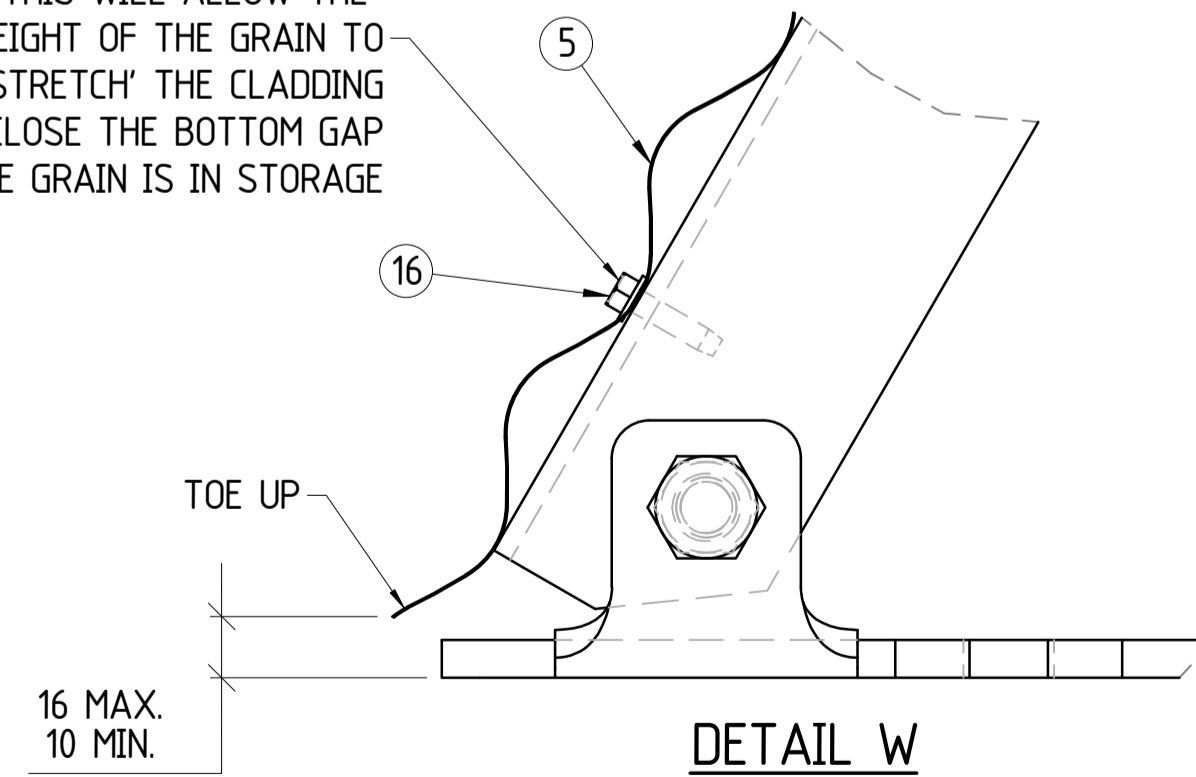
IMPORTANT NOTE:

TYPICAL ALL JOINTS, EXCEPT DOOR/GATE JOINTS:

- 'Z' CAPPING SHALL BUTT JOIN TO THE CENTRE LINE OF THE STRUT.
- ALL Z CAPPING MUST BE ALIGNED AS ACCURATELY AS POSSIBLE. ANY MIS-ALIGNMENT IN THE 'Z' CAPPING WILL CREATE SHARP EDGES, WHICH MAY DAMAGE THE OBH TARP. MAXIMUM 'Z' CAPPING MISALIGNMENT TO BE 2mm IN ALL DIRECTIONS.
- WHERE 'Z' CAPPING BUTT JOINS OVER A STRUT, FIX 'Z' CAP WITH 2 x TEK SCREWS, ONE IN EACH 'Z' CAP (SHOWN BELOW)
- WHERE 'Z' CAPPING PASSES OVER A STRUT, FIX 'Z' CAP WITH 1 x TEK SCREW, INLINE WITH THE CENTRE OF THE STRUT.



PLACE THE BOTTOM TEK SCREW IN THE SECOND CORRUGATION AS THIS WILL ALLOW THE WEIGHT OF THE GRAIN TO 'STRETCH' THE CLADDING AND CLOSE THE BOTTOM GAP WHILE GRAIN IS IN STORAGE



SHEET 2 & 3 OVERLAP - TEK SCREW TO BE FIXED IN THE FIRST VALLEY OF SHEET 3

SHEET 1 & 2 OVERLAP - TEK SCREW TO BE FIXED IN THE FIRST VALLEY OF SHEET 2

SHEET 3 ON TOP OF SHEET 2

SHEET 2 ON TOP OF SHEET 1

DETAIL V
SHEET OVERLAP
(STRUT NOT SHOWN FOR CLARITY)

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DRAWN	SCR	10/06/2020
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ENGINEER	BC	11/06/2020
APPROVED	NH	11/06/2020

DRAWING TITLE
**1.8m OPEN BULK HEAD
GENERAL ARRANGEMENT
TYPICAL WALL ASSEMBLY**

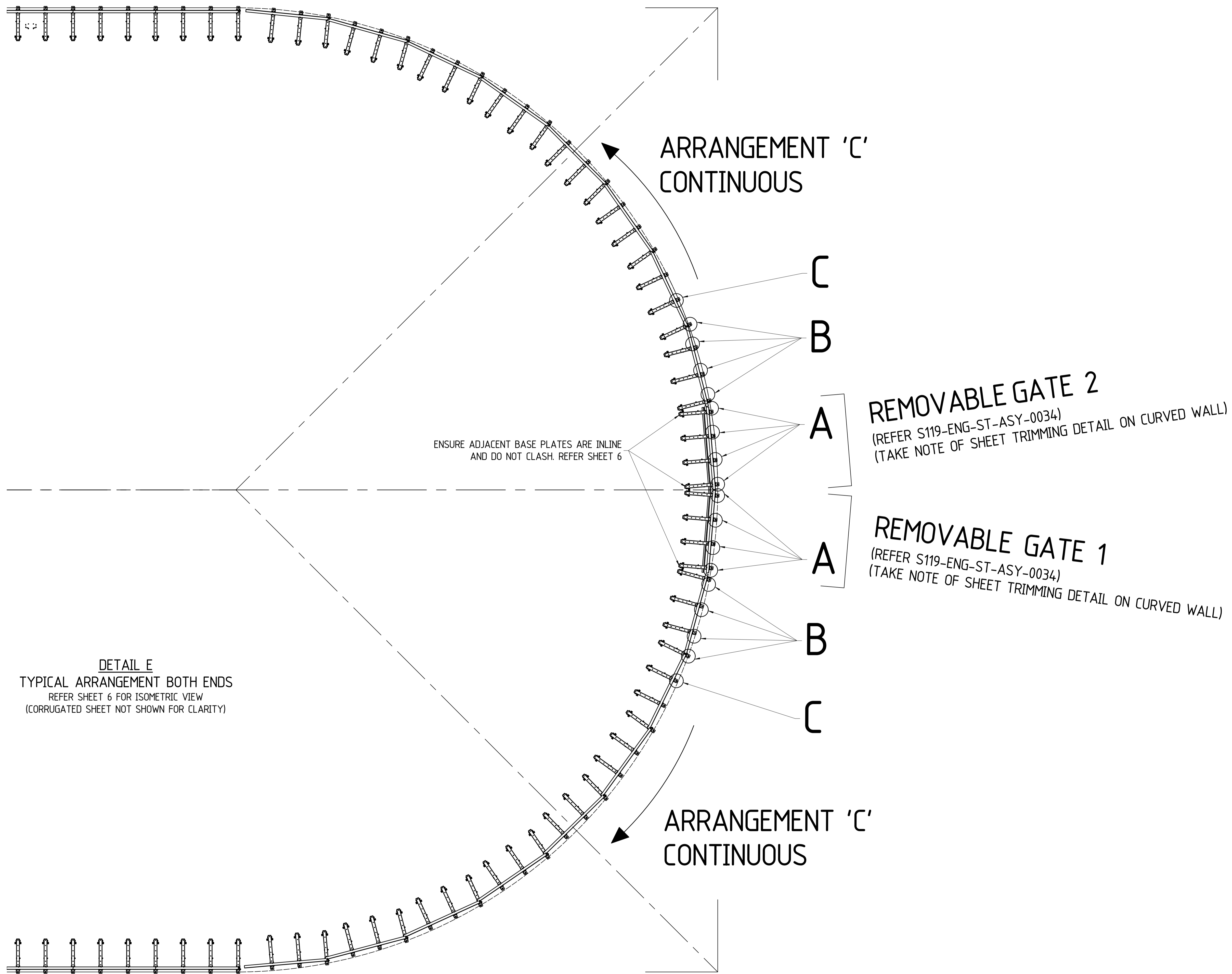
SITE	VARIOUS	SIZE	A1
PROJECT	STANDARD		
DRAWING No	S119-ENG-ST-DGA-0003	SHEET	4 OF 9
REV.			0

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REVISIONS BY CHK APP REV DATE

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DETAIL E
 TYPICAL ARRANGEMENT BOTH ENDS
 REFER SHEET 6 FOR ISOMETRIC VIEW
 (CORRUGATED SHEET NOT SHOWN FOR CLARITY)

ENSURE ADJACENT BASE PLATES ARE INLINE
 AND DO NOT CLASH. REFER SHEET 6

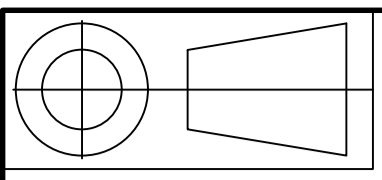
ARRANGEMENT 'C'
 CONTINUOUS

REMOVABLE GATE 2
 (REFER S119-ENG-ST-ASY-0034)
 (TAKE NOTE OF SHEET TRIMMING DETAIL ON CURVED WALL)

REMOVABLE GATE 1
 (REFER S119-ENG-ST-ASY-0034)
 (TAKE NOTE OF SHEET TRIMMING DETAIL ON CURVED WALL)

ARRANGEMENT 'C'
 CONTINUOUS

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		DO NOT SCALE FROM THIS DRAWING		REF DRG No.	REFERENCE DRAWING TITLE	REV DATE	REVISIONS	BY CHK APP	REV DATE	REVISIONS	BY CHK APP	APPROVED NH 11/06/2020	PROJECT STANDARD		DRAWING No S119-ENG-ST-DGA-0003	SHEET 5 OF 9	REV. 0		

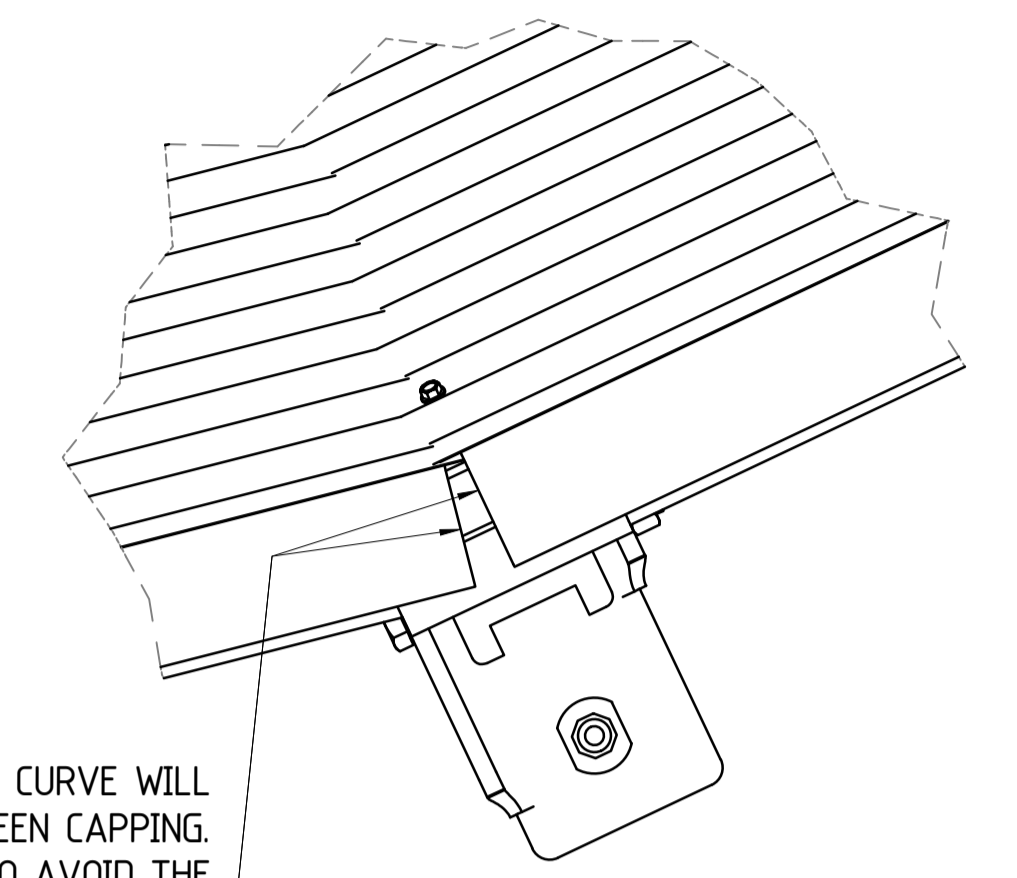
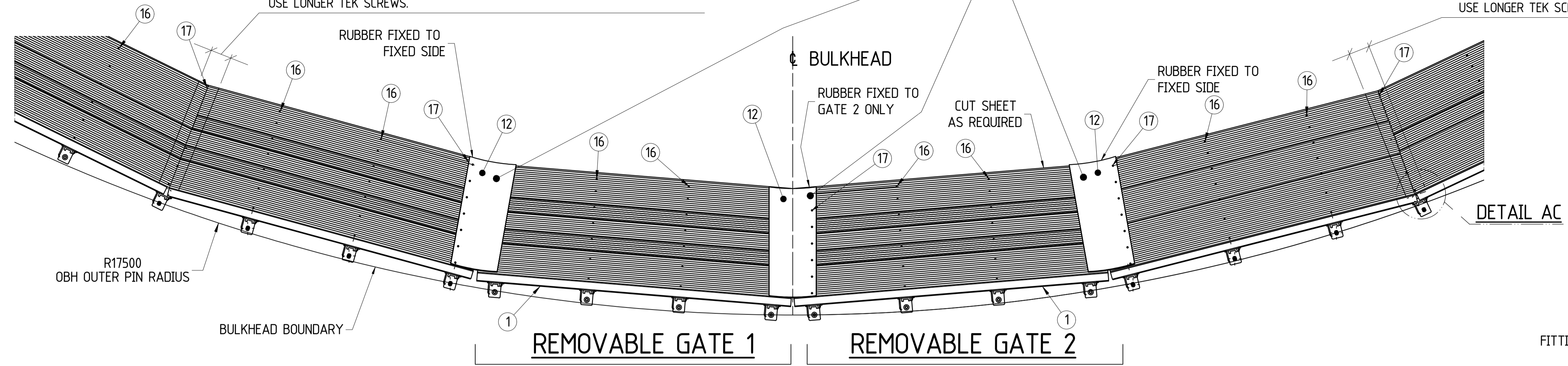


- 200 CLADDING OVERLAP, CENTERED OVER THE CENTRELINE OF THE STRUT
TYPICAL ALL CLADDING, EXCEPT OBH GATE/DOOR JOINS
- ON CURVED ENDS, WHERE CLADDING OVERLAPS,
USE LONGER TEK SCREWS.

TYPICAL RUBBER FIXINGS, BOTH ENDS

- ATTACH CONVEYOR BELT OVER JOINTS (SEE BOM FOR BELT DETAILS)
- FIX RUBBER USING 45MM LONG TEK SCREWS,
USING 7 TEK SCREWS PER RUBBER STRIP

- 200 CLADDING OVERLAP, CENTERED OVER THE CENTRELINE OF THE STRUT
TYPICAL ALL CLADDING, EXCEPT OBH GATE/DOOR JOINS
- ON CURVED ENDS, WHERE CLADDING OVERLAPS,
USE LONGER TEK SCREWS.



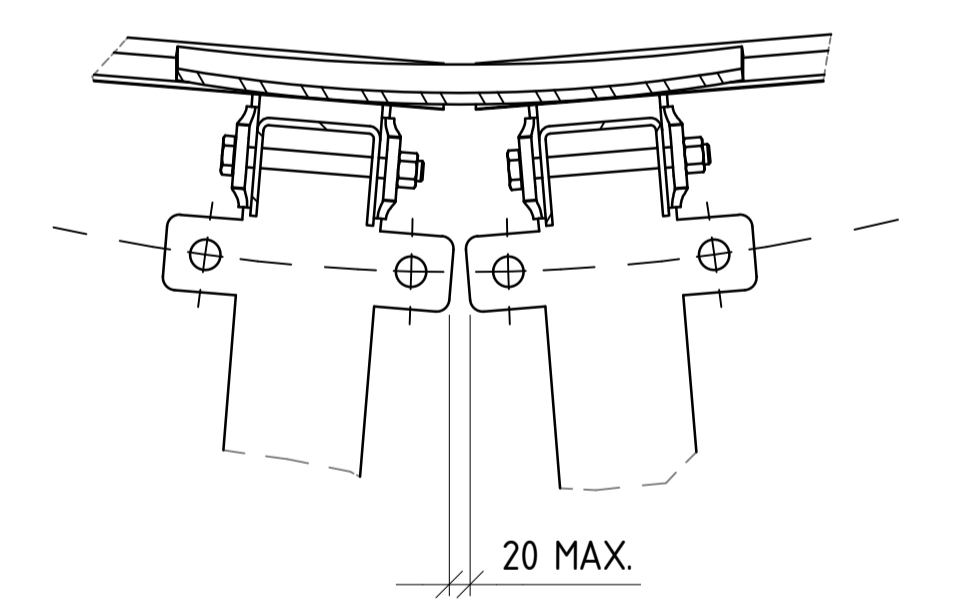
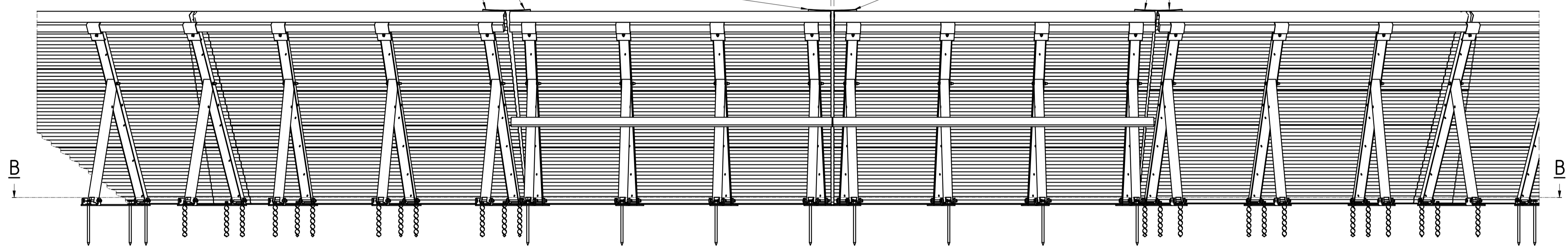
FITTING THE Z-CAPPING TO A CURVE WILL
CREATE A GAP BETWEEN CAPPING.
MINIMISE GAP AS MUCH AS POSSIBLE TO AVOID THE
SHARP EDGES RIPPING THE OBH TARP.
VERTICAL AND HORIZONTAL MISALIGNMENT
SHOULD BE A MAXIMUM OF 2MM.

CLADDING, Z-CAPPING AND WOOD, ALL TRIMMED
TO SUIT ON BOTH SIDES TO CREATE A BUTT JOIN
BETWEEN THE FIXED WALL AND THE REMOVABLE GATE.
REFER S119-ENG-ST-ASY-0003 FOR CLADDING TRIMMING DETAIL.
MAX ALLOWABLE GAP BETWEEN BUTT
JOINTS IS 20mm - TYPICAL ALL GATES

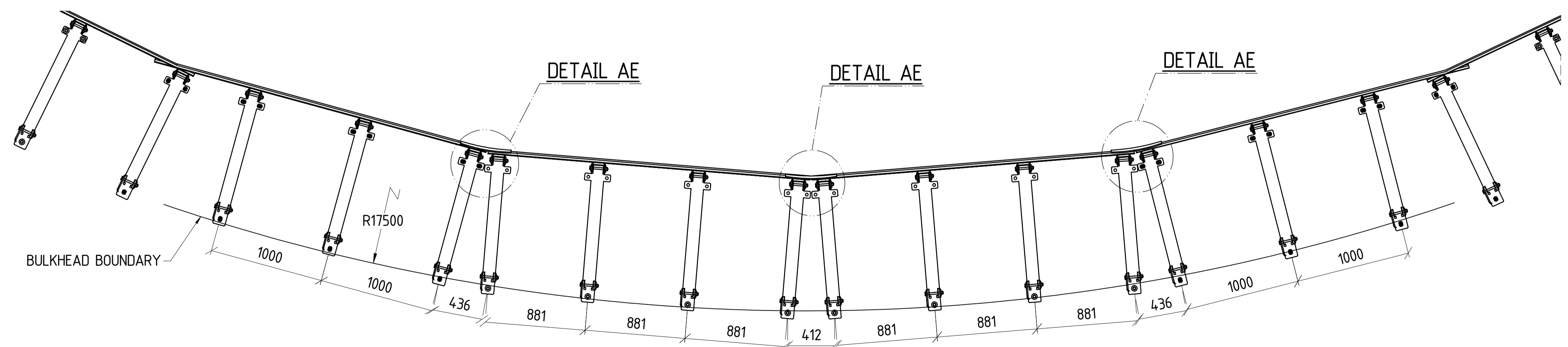
DETAIL A
FRONT END LOADER ACCESS GATES IN CURVED WALL
TYPICAL BOTH ENDS

CLADDING, Z-CAPPING AND WOOD, ALL TRIMMED
TO SUIT ON BOTH SIDES TO CREATE A BUTT JOIN
BETWEEN THE FIXED WALL AND THE REMOVABLE GATE.
REFER S119-ENG-ST-ASY-0003 FOR CLADDING TRIMMING DETAIL.
MAX ALLOWABLE GAP BETWEEN BUTT
JOINTS IS 20mm - TYPICAL ALL GATES

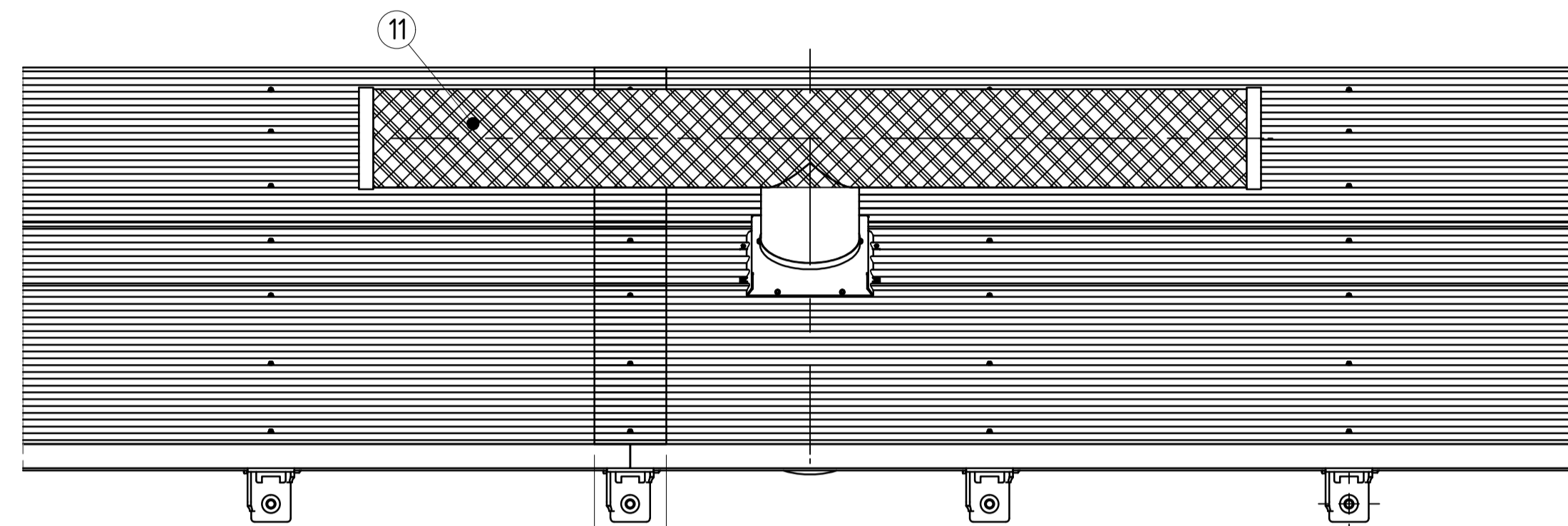
20 MAX. GAP
TYPICAL ALL ACCESS WAYS



DETAIL AE
TYPICAL STRUT FOOT ALIGNMENT
AT GATE JOINS
(PINS NOT SHOWN FOR CLARITY)

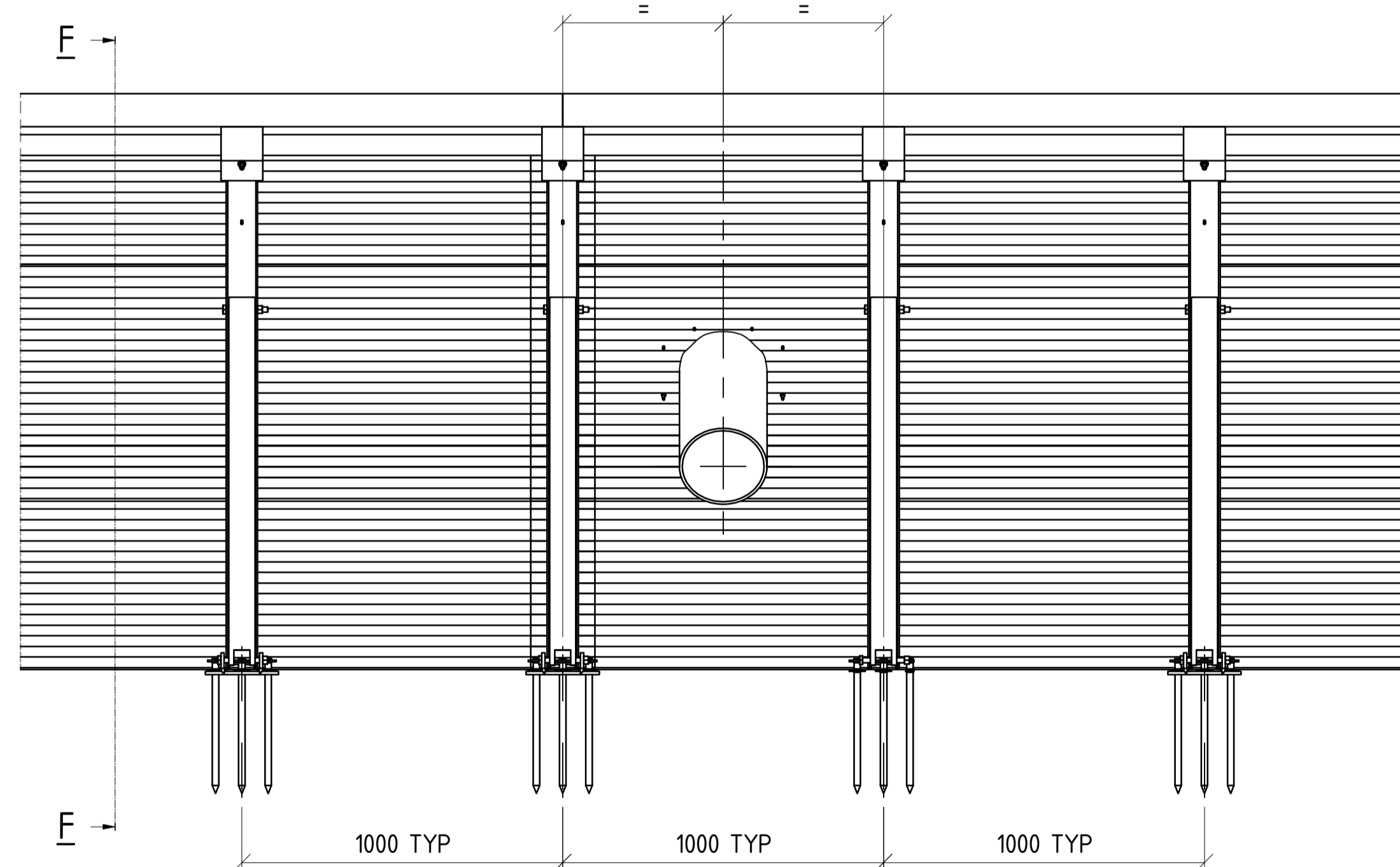


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		DO NOT SCALE FROM THIS DRAWING	REF DRG No.	REFERENCE DRAWING TITLE	REV DATE	REVISIONS	BY CHK APP REV DATE	REVISIONS	BY CHK APP APPROVED NH 11/06/2020	PROJECT STANDARD	DRAWING No S119-ENG-ST-DGA-0003	SHEET 6 OF 9		REV. 0	

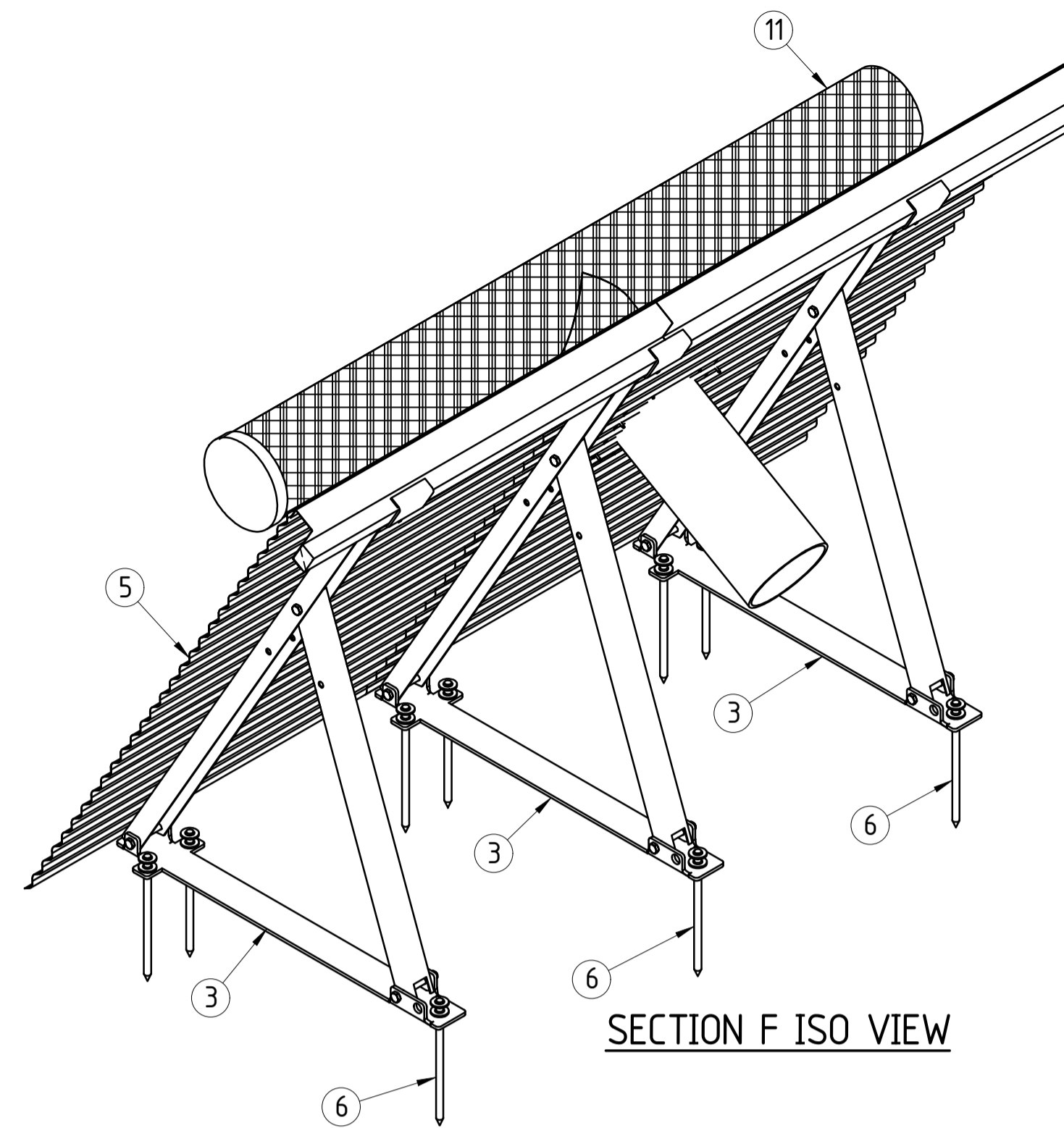


200 CLADDING OVERLAP, CENTERED OVER THE CENTRELINE OF THE STRUT
TYPICAL ALL CLADDING, EXCEPT OBH GATE/DOOR JOINS

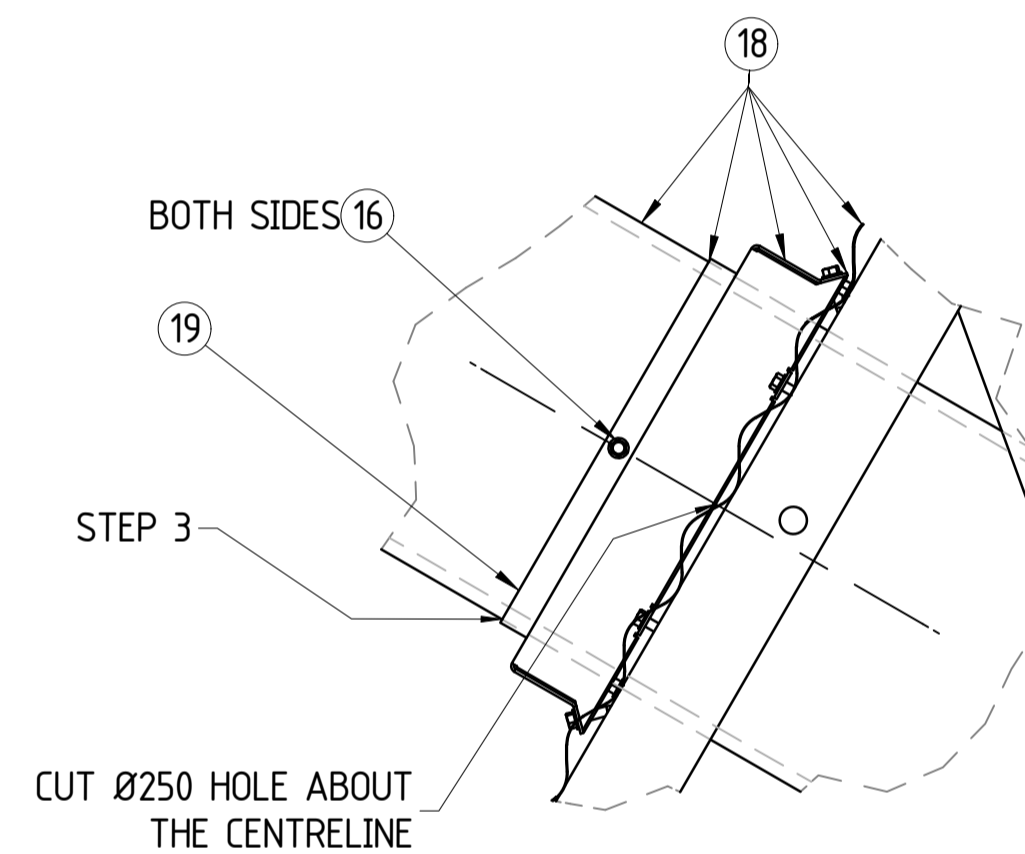
DETAIL B
'T' PIECE INSTALLATION DETAIL



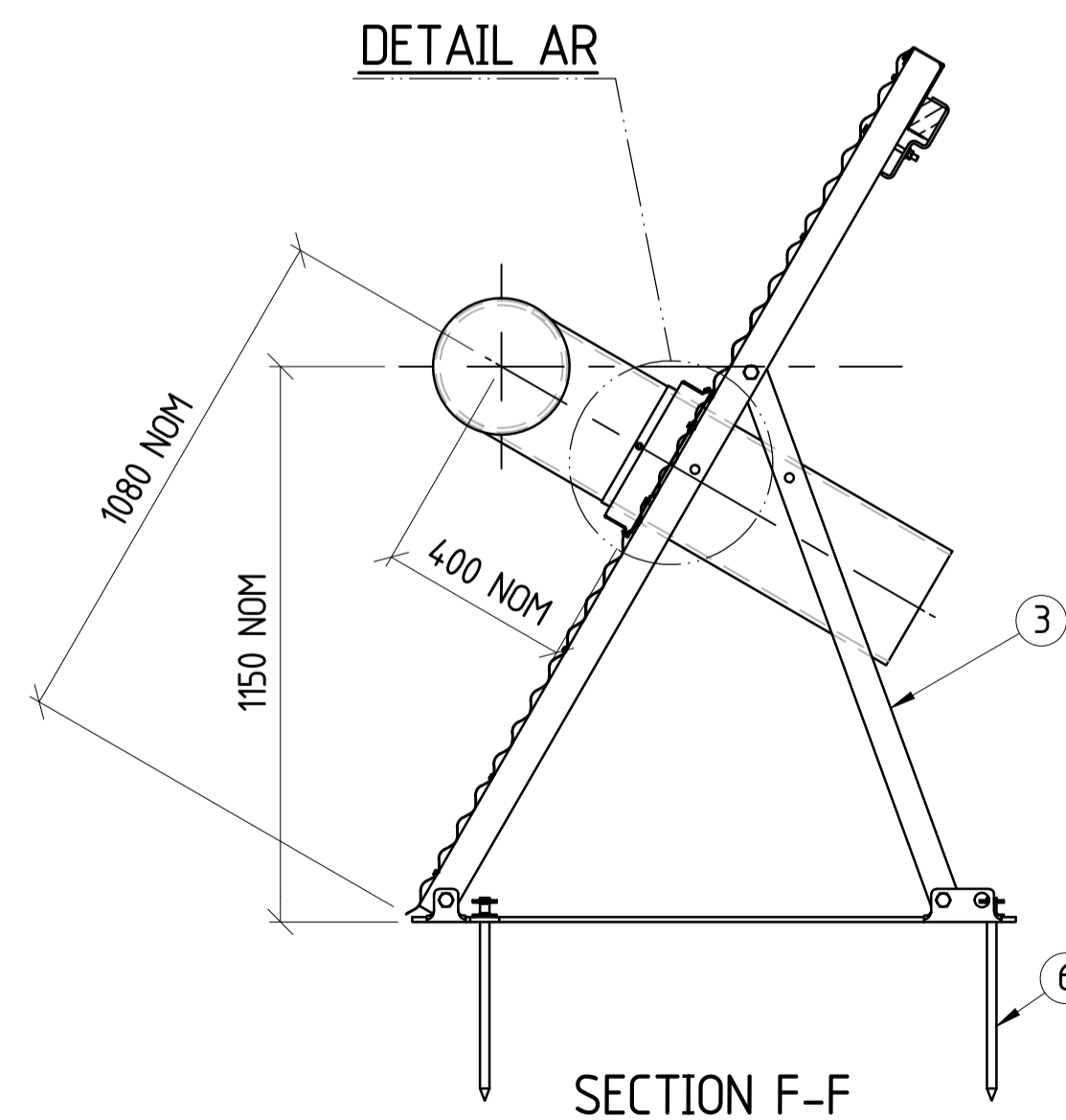
ELEVATION



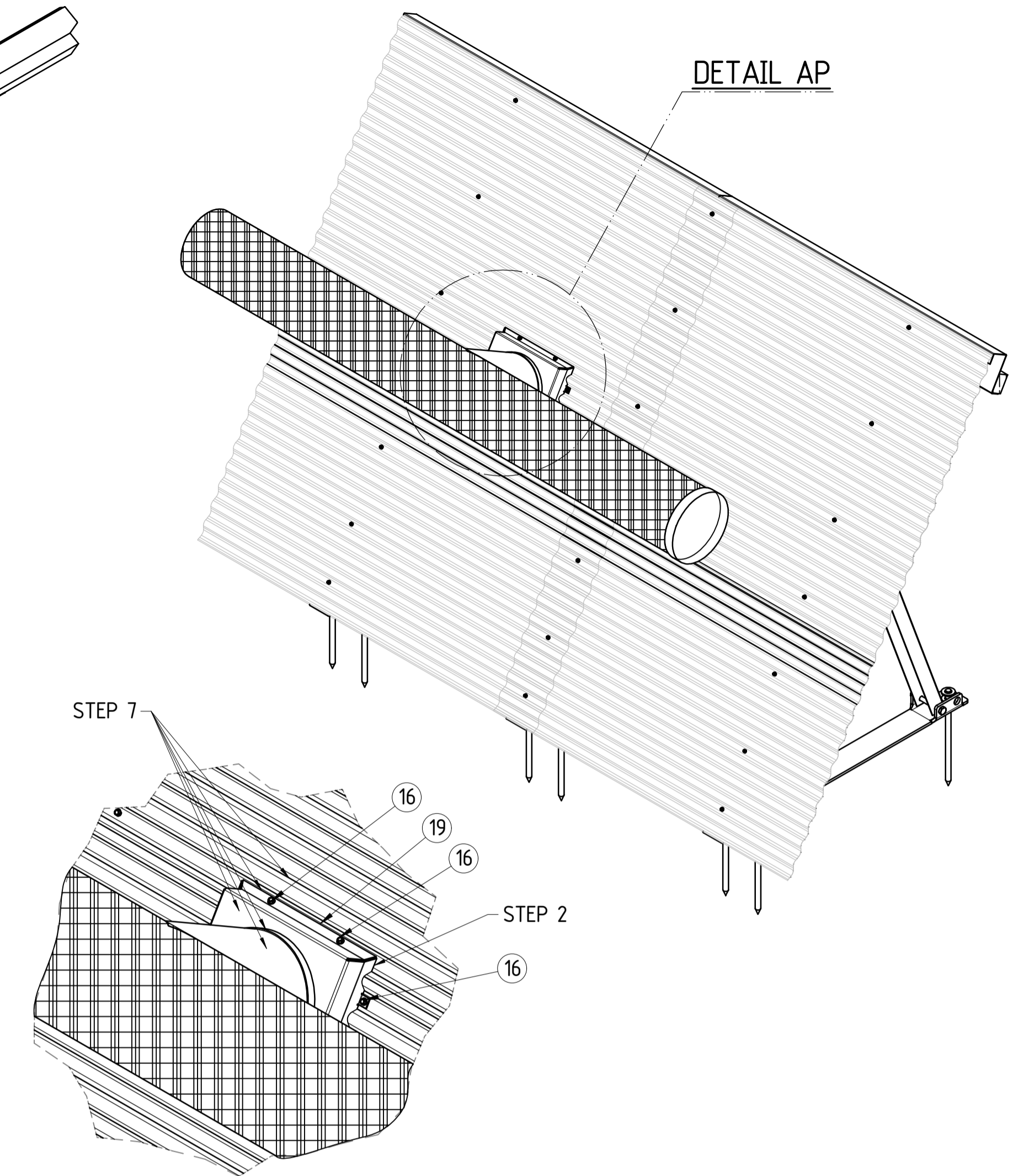
SECTION F ISO VIEW



DETAIL AR



SECTION F-F



DETAIL AP

BACKGROUND:

- THE 'T' PIECE IS USED TO PUMP HAZARDOUS FUMIGANT INTO THE STORAGE AFTER IT IS FULLY SEALED. CARE MUST BE TAKEN WHEN INSTALLING THE 'T' PIECE AND APPLYING THE SEALANTS TO ENSURE THE SEAL IS APPLIED TO A HIGH QUALITY.

USE THE FOLLOWING QUANTITY'S PER 1 'T'PIECE

- 1 X 600ML SAUSAGE OF BOSTIK SEAL AND FLEX 1
- 1L OF NOVALAST LTM 151

PROCEDURE:

- STEP 1: PREPARE AND CLEAN SURFACES WHERE SEALANTS ARE TO BE APPLIED AS PER MANUFACTURERS SPECIFICATIONS.
- STEP 2: INITIAL COLLAR INSTALL; APPLY A THICK (5-10MM) BEAD OF 'BOSTIK SEAL N FLEX 1' TO ALL EDGES OF THE T-PIECE MOUNTING COLLAR WHICH WILL CONTACT THE CORRUGATED CLADDING. TEK SCREW T-PIECE MOUNT (WITH BOSTIK SEALANT APPLIED) TO THE CLADDING USING 8 TEK SCREWS, EVENLY SPACED AROUND THE T-PIECE MOUNTING COLLAR.
- STEP 3: INSERT T-PIECE INTO THE T-PIECE MOUNTING COLLAR. SECURE THE T-PIECE AT THE LOCATION SHOWN, USING 2 X TEK SCREWS, THROUGH THE MOUNTING COLLAR RING. APPLY A THICK (5-10MM) BEAD OF 'BOSTIK SEAL N FLEX 1' AROUND THE JOIN AND AROUND ANY GAPS, INCLUDING AROUND THE TEK SCREWS. ALSO APPLY A THICK BEAD TO FILL THE GAP BETWEEN THE CLADDING AND THE T-PIECE, ON THE OUTSIDE OF THE BULKHEAD.
- STEP 4: LET SEALANT DRY AS PER MANUFACTURER'S DIRECTIONS.
- STEP 5: APPLY A SECOND THICK (5-10MM) BEAD OF 'BOSTIK SEAL N FLEX 1' AROUND ALL JOINS BETWEEN THE T-PIECE MOUNTING COLLAR, THE T-PIECE AND THE CLADDING.
- STEP 6: LET SEALANT DRY AS PER MANUFACTURER'S DIRECTIONS.
- STEP 7: PAINT THE ENTIRE T-PIECE MOUNTING COLLAR AND 150MM OF CLADDING AROUND THE COLLAR. ALSO PAINT 150MM OF THE T-PIECE, PAST THE COLLAR RING JOIN. PAINT WITH 'NOVALAST 151 LTM'
- STEP 8: LET SEALANT DRY AS PER MANUFACTURER'S DIRECTIONS.

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REFERENCE DRAWING TITLE

REV DATE

REVISIONS

BY CHK APP

REV DATE

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APPROVED

DATE

DRAWN SCR 10/06/2020
CHECKED LS 10/06/2020
ENGINEER BC 11/06/2020
APPROVED NH 11/06/2020

DRAWING TITLE
1.8m OPEN BULK HEAD
GENERAL ARRANGEMENT
'T' PIECE DETAIL

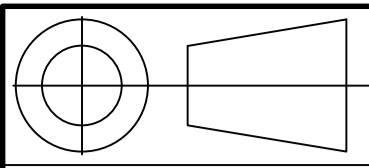
SITE
VARIOUS
PROJECT
STANDARD

DRAWING No
S119-ENG-ST-DGA-0003

SHEET
7 OF 9

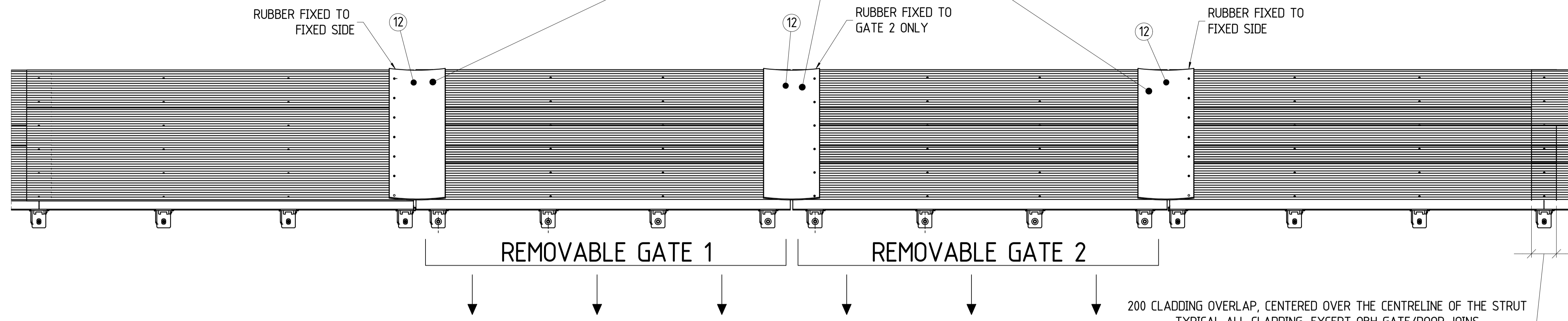
SIZE
A1

REV.



TYPICAL RUBBER FIXINGS, BOTH ENDS

- ATTACH CONVEYOR BELT OVER JOINTS (SEE BOM FOR BELT DETAILS)
- FIX RUBBER USING 45MM LONG TEK SCREWS, USING 7 TEK SCREWS PER RUBBER STRIP

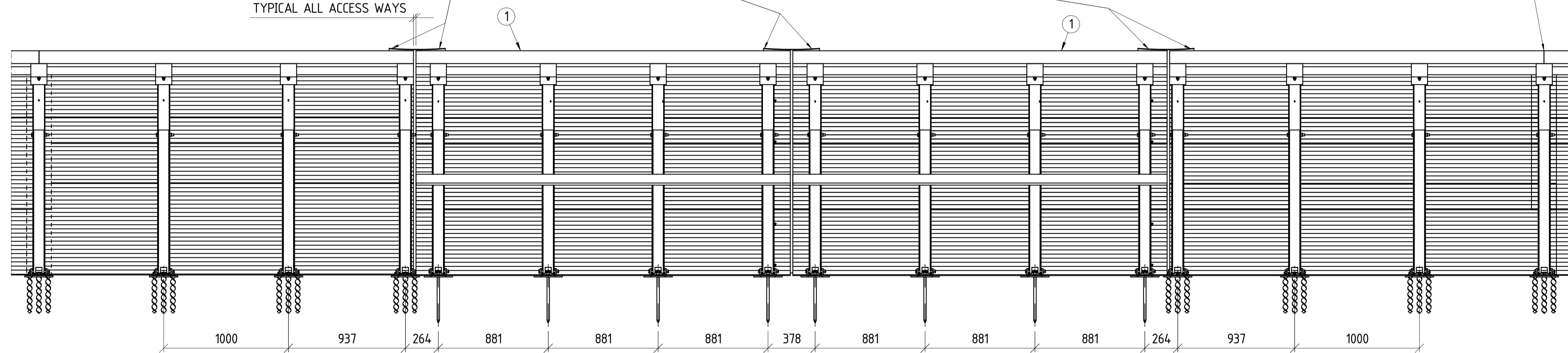


**DETAIL C
FRONT END LOADER ACCESS GATES IN STRAIGHT WALL
TYPICAL BOTH SIDES**

CLADDING, Z-CAPPING AND WOOD, ALL TRIMMED TO SUIT ON BOTH SIDES TO CREATE A BUTT JOIN BETWEEN THE FIXED WALL AND THE REMOVABLE GATE. REFER S119-END-ST-ASY-0003 FOR CLADDING TRIMMING DETAIL. MAX ALLOWABLE GAP BETWEEN BUTT JOINTS IS 20MM - TYPICAL ALL GATES

Z-CAPPING MUST BE NEATLY BUTT JOINED AND ALIGNED IN ALL DIRECTIONS TO ENSURE THAT THERE ARE NO SHARP EDGES WHICH COULD PUNCTURE THE OBH TARP. MAX MISALIGNMENT OF 2MM IN ALL DIRECTIONS. TYPICAL ALL JOINTS EXCEPT AT OBH DOOR/GATE JOINTS.

20 MAX. GAP
TYPICAL ALL ACCESS WAYS



ELEVATION

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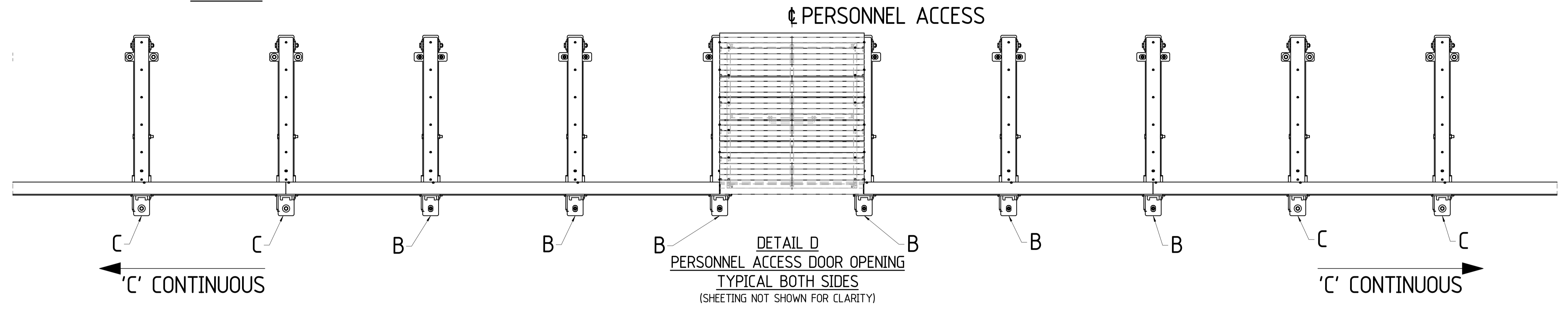
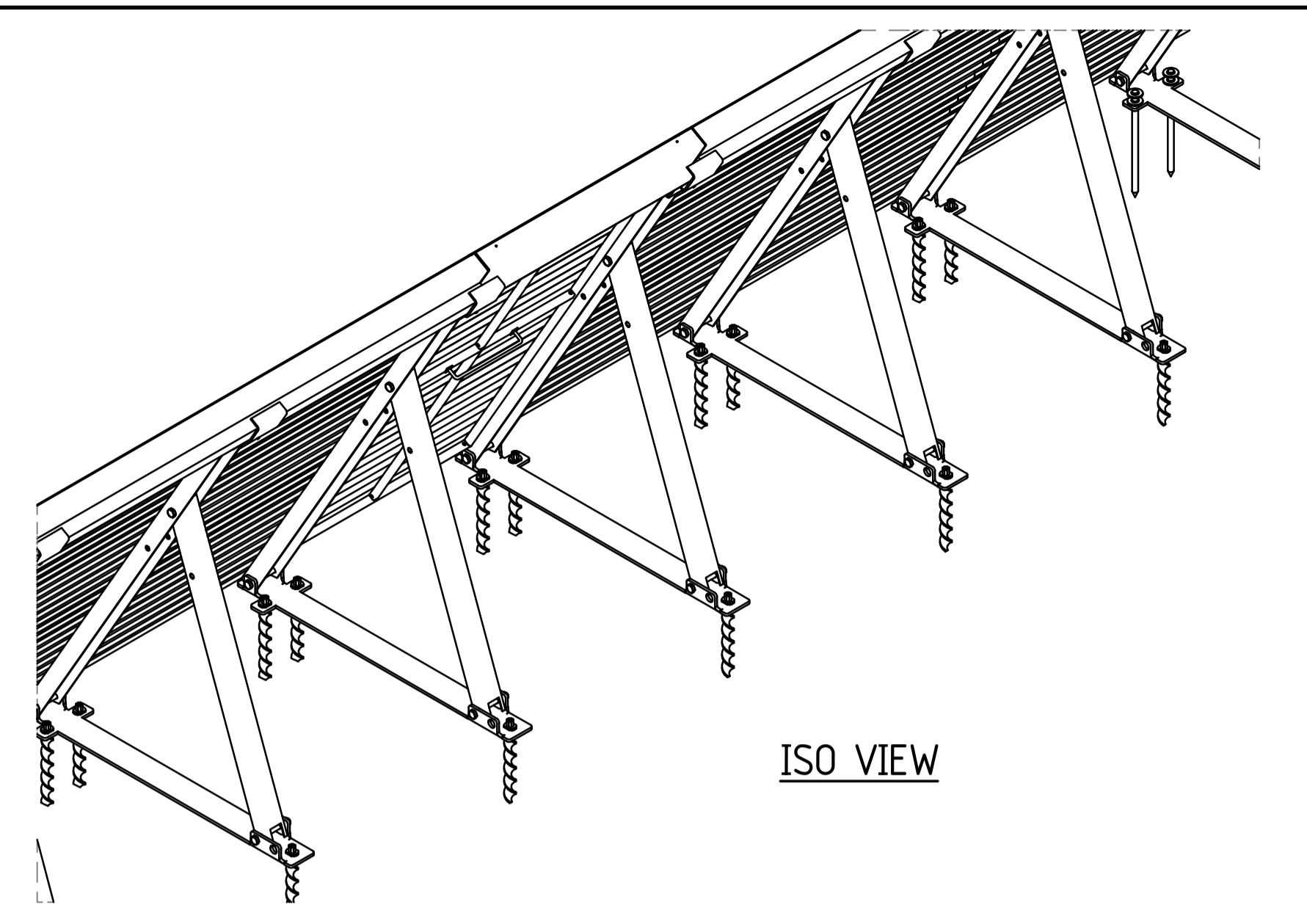
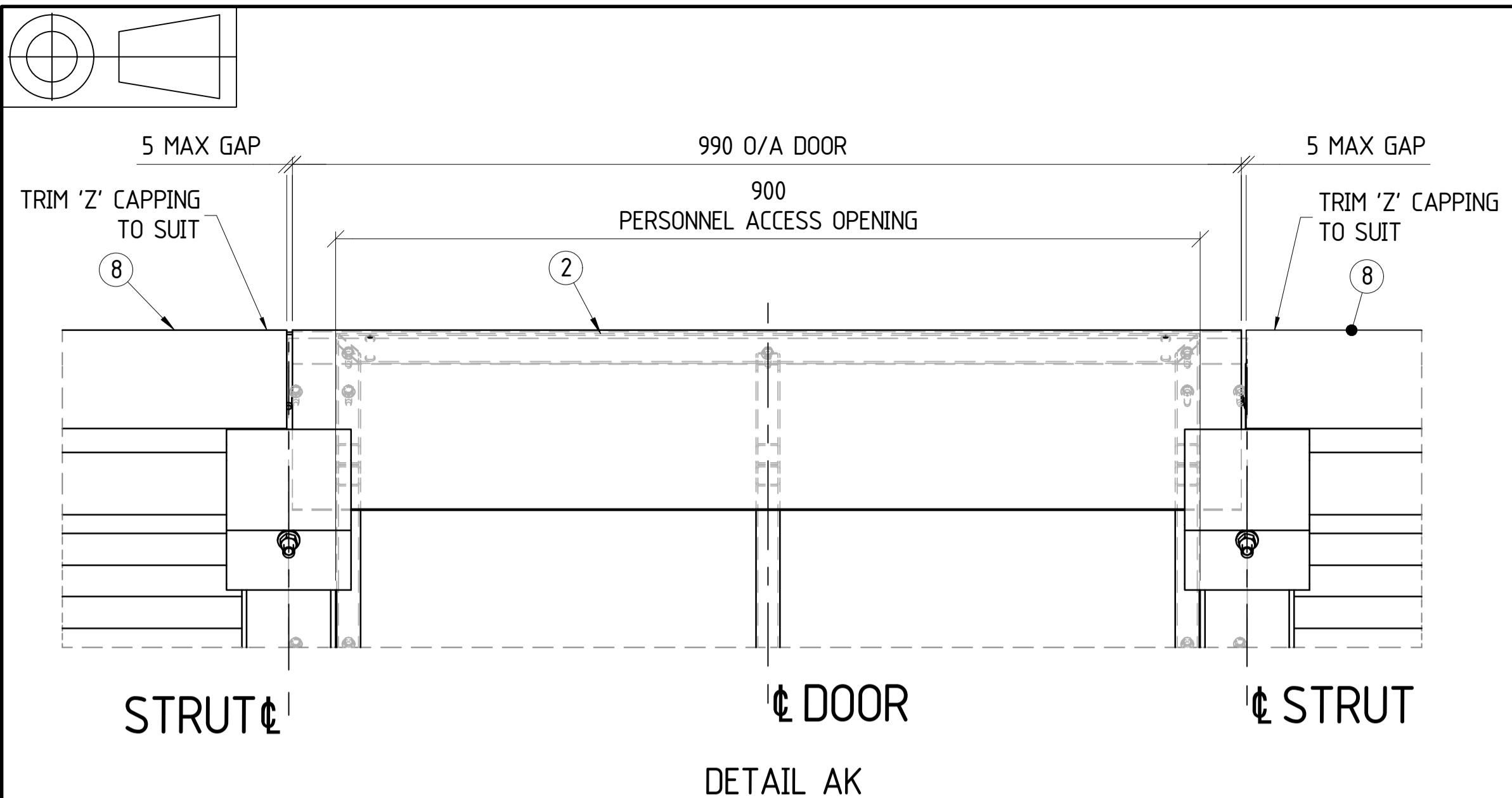
REF DRG No.	REFERENCE DRAWING TITLE	REV	DATE	REVISIONS	BY	CHK	APP	REV	DATE	REVISIONS	BY	CHK	APP	APPROVED
		0	10/06/2020	COPIED FROM S-119, ISSUED FOR CONSTRUCTION	SCR	LS	NH							

DRAWN	SCR	10/06/2020
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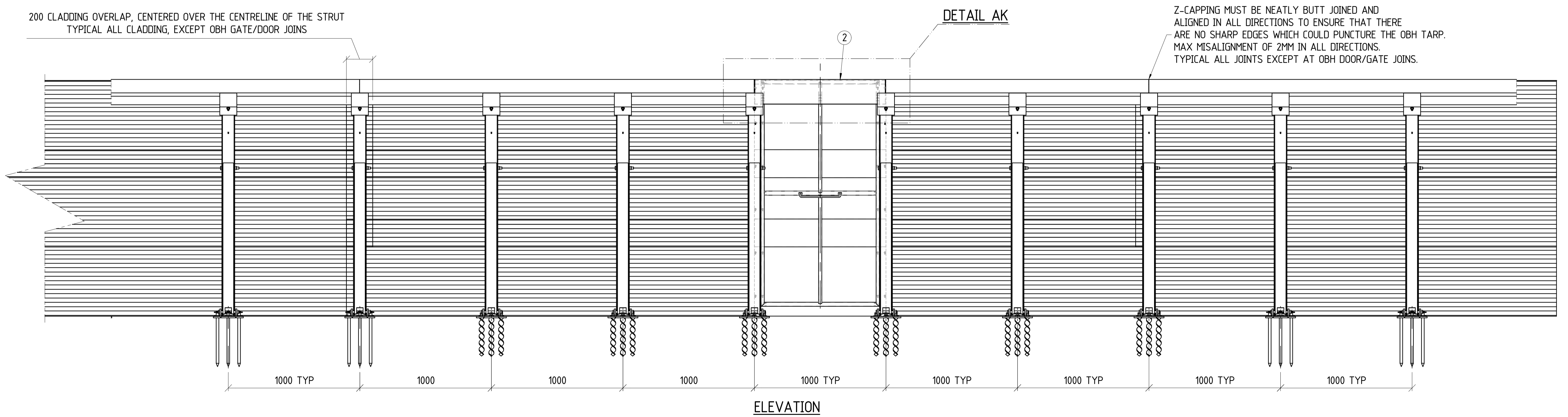
DRAWING TITLE
**1.8m OPEN BULK HEAD
GENERAL ARRANGEMENT
STRAIGHT OBH OPENING DETAIL**

SITE	VARIOUS	SIZE	A1
PROJECT	STANDARD		
DRAWING No	S119-ENG-ST-DGA-0003	SHEET	8 OF 9
REV.			0

DO NOT SCALE FROM THIS DRAWING



200 CLADDING OVERLAP, CENTERED OVER THE CENTRELINE OF THE STRUT
TYPICAL ALL CLADDING, EXCEPT OBH GATE/DOOR JOINS



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		DO NOT SCALE FROM THIS DRAWING										REF DRG No.		REFERENCE DRAWING TITLE		REV DATE		REVISIONS		BY CHK APP REV DATE		REVISIONS		APPROVED NH 11/06/2020	
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10. ELECTED MEMBERS MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

11. NEW BUSINESS OF AN URGENT NATURE AGREED TO BY RESOLUTION OF COUNCIL

RESOLUTION 535

Moved Cr Barratt, seconded Cr Wilkes that Council agree to deal with late business of an urgent nature.

CARRIED 7/0
Simple Majority

11.1 SHIRE OF GOOMALLING AMENDMENT NO 6 TPS NO 3

File Reference	10.05
Disclosure of Interest	Nil
Applicant	Shire of Goomalling
Previous Item Numbers	Resolution 428
Date	19 September 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	1. Copy of Report

Summary

To Consider a report for the reclassification of 8 Forrest Street Goomalling from “Public Purposes” to “Residential R12.5”

Background

September 2021

RESOLUTION 401

Moved Cr Wilkes seconded Cr Van Gelderen:

That the Council:

1. Has determined that it wishes to sell 8 Forrest Street Goomalling and that it has deemed that the value of the property is \$110,000 for the purposes of sale; and
2. Directs the CEO to offer the property to Jessica Rodwell and Clint Mclvor at that price and if they agree to this price proceed to sell the property to them by private treaty as per the Local Government regulations; and
3. Should the proponents not be prepared to purchase the property at this price, Council directs the CEO to offer the property for sale by tender with a reserve price of \$110,000.
4. Should the property not reach the reserve price in the tender process, the CEO is delegated authority to negotiate with all tenderers to achieve this price and where there is a failure to achieve this price Council will retain the property.



CARRIED 6/0 By Absolute Majority

November 2021

Council dealt with an item at the September 2021 Ordinary Meeting offering to purchase 8 Forrest Street. The Council provided feedback to the proponent and subsequently they have agreed to purchase the property. Council has determined the value of the property and although it could sell the lot with the current zoning, it would be appropriate for Council to apply for a change the zoning so that the property is unencumbered for the proponents.

OFFICERS' RECOMMENDATION

That the Council:

Direct the CEO to make application to rezone 8 Forrest Street from "Public Purposes" to "Residential".

RESOLUTION 428

Moved Cr Van Gelderen, seconded Cr Ashton that Council endorse Officer's recommendation.

CARRIED 7/0 Simple Majority

Consultation

Nil other

Statutory Environment

Local Government Act (1995)

State Planning Strategy 2050;

State Planning Policy 1 State Planning Framework Policy;

State Planning Policy No. 2.9 Water Resources;

State Planning Policy No. 3 Urban Growth and Settlement;

State Planning Policy 3.7 Planning in Bushfire Prone Areas - the site is not within a Bushfire Prone Area as shown at

<https://maps.slip.wa.gov.au/landgate/bushfireprone/>;

State Planning Policy 5.4 Road and Rail Noise - the site is within the 'trigger' area due to freight railway noise; and

Wheatbelt Regional Planning and Infrastructure Framework;

Policy Implications

Council does not have a specific policy regarding this particular matter

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
Outcome 2.3	Actively support and develop local and new business
Outcome 2.2	Facilitate the development of local and regional tourism

Comment/Conclusion

The property has recently settled and is now in private ownership. The CEO has prepared the attached report with the assistance of Council's contract Town Planner for presentation to the Department of Planning, Lands and Heritage to facilitate the reclassification that better reflects the actual and intended purpose of the property now that it is in private ownership. Council's application for reclassification of this property was a condition of the sale.



OFFICERS' RECOMMENDATION

That the Council:

pursuant to section 75 of the *Planning and Development Act 2005*, amend the Shire of Goomalling Town Planning Scheme No 3 by:

2. Reclassifying Lot 26 (No. 8) Forrest Street, from 'Public Purposes' reserve to 'Residential R12.5' zone.
3. Amending the Scheme map accordingly.
4. Advertising Councils intent to do so with a public comment period of 42 days as per section 47 of the *Planning and Development Act 2005*.

The amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:

- A) The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment.
- B) The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

RESOLUTION 536

Moved Cr Butt, seconded Cr Chester that Council endorses the Officer's recommendation.

***CARRIED 7/0
Simple Majority***



Shire of Goomalling

Town Planning Scheme No. 3

Amendment No. 6

Summary of Amendment Details

Reclassification of Lot 26 (No. 8) Forrest Street Goomalling from "Public Purposes" Reserve to "Residential R12.5" zone due to the sale of the property for residential purposes.

Planning and Development Act 2005

RESOLUTION TO PREPARE AND ADOPT AMENDMENT TO LOCAL PLANNING SCHEME

Shire of Goomalling Town Planning Scheme No. 3 Amendment No. 6

Resolved that the local government pursuant to section 75 of the *Planning and Development Act 2005*, amend the above Town Planning Scheme by:

1. Reclassifying Lot 26 (No. 8) Forrest Street, from 'Public Purposes' reserve to 'Residential R12.5' zone.
2. Amending the Scheme map accordingly.

The amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:

- A) The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment.
- B) The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

Dated this _____ day of _____ 20_____

(Chief Executive Officer)

1.0 INTRODUCTION

The Shire of Goomalling seeks the support of the Western Australian Planning Commission (WAPC) and the approval of the Hon. Minister for Planning to reclassify Lot 26 (No. 8) Forrest Street, Goomalling (the 'site') from 'Public Purpose' Reserve to 'Residential R12.5' zone.

The purpose of this report is to explain and set out the planning merits of the Amendment.

2.0 BACKGROUND

Property Address and Cadastral Details

Cadastral details for the site are summarised below in Table 1:

Lot	Diagram	Volume	Folio	Area	Owner
26 Forrest Street, Goomalling	DP222510	2660	979	2023m ²	Shire of Goomalling

Location

The property is located in a mixed-use area adjacent to the main commercial area in the Goomalling townsite. The prospective owners operate a bed and breakfast on a separate lot, which adjoins the amendment site, at Lot 27 Forrest Street.

Lot 27 Forrest Street is zoned 'Commercial' due to the nature of its use as a bed and breakfast. The prospective owners currently rent Lot 26 Forrest Street from the Shire and use this as their primary place of residence. They wish to acquire the property as owners to undertake renovations to the house to better facilitate their occupation and management of the adjacent business.

A copy of the Scheme Map is attached to further highlight the site's location.

Ownership

Lot 26 Forrest Street Goomalling was originally Reserve 5270 for the purposes of 'Public Buildings – Lands and Police'. The purpose was changed to 'Police' in 1993 and the vesting was also changed to the Commissioner of Police at the same time.

The Shire of Goomalling obtained a Management Order for the reserve in 2005 which designated the purpose as 'Shire Purposes'. This took effect from 14 June 2005.

The Shire of Goomalling acquired the freehold for the property and the Duplicate Title was issued on 20 September 2007 in the name of the Shire of Goomalling and the Shire has retained ownership since. Under its Town Planning Scheme No 3, the Council classified the purpose of the property as 'Public Purposes' Reserve.

The Council has entered into a contract of sale for the property with private persons who are currently tenants in the building and the 'Public Purposes' Reserve is not consistent with private ownership.

Current & Surrounding Land uses

While the current classification is 'Public Purposes' Reserve, the actual use of the property has been residential as there has been a house on the property since its vesting in the Commissioner for Police. The property was originally the combined Police Station and officer's residence. The original house is still in use.

On the current Scheme Map, the property is shown as a Public Purpose Reserve and the adjacent properties are classified as 'Commercial'. Several properties across the road from the subject property are zoned Commercial and have a non-conforming Residential land use. These properties are an 'overhang' from years prior to the adoption of the Shire of Goomalling TPS 3 when many commercial properties also provided for housing for the business owners. The non-conforming rights are still current for these properties and are used predominantly for residential purposes.

Physical Characteristics

The property contains a single residence and shed. The site is connected to relevant services.

3.0 LOCAL PLANNING CONTEXT

State & Regional Planning Context

The requested Amendment is consistent with the planning framework including:

- *State Planning Strategy 2050;*
- *State Planning Policy 1 State Planning Framework Policy;*
- *State Planning Policy No. 2.9 Water Resources;*
- *State Planning Policy No. 3 Urban Growth and Settlement;*
- *State Planning Policy 3.7 Planning in Bushfire Prone Areas - the site is not within a Bushfire Prone Area as shown at <https://maps.slip.wa.gov.au/landgate/bushfireprone/>;*
- *State Planning Policy 5.4 Road and Rail Noise - the site is within the 'trigger' area due to freight railway noise; and*
- *Wheatbelt Regional Planning and Infrastructure Framework;*

Local Planning Strategy

The Shire does not have a Local Planning Strategy.

Local Planning Policies

There are no relevant local planning policies applying to the Amendment request.

Shire of Goomalling Town Planning Scheme No. 3

Clause 2.3.2 of the Scheme states the objectives for land shown as Public Purposes on the

Scheme Map are:

- a) to protect areas already set aside for public purposes by Crown Reserves;
- b) to enable the Council to control development in public purpose reserves.

Given the land is no longer a reserve, it is appropriate that the classification of the property be regularised. Surrounding residential land as an R-Coding of R12.5. The proposal is consistent with Residential zone objectives in clause 3.5.1.

Shire of Goomalling Strategic Community Plan

The Strategic Community Plan sets the community's vision for the future and it is the principal strategic guide for the Council's future planning and activities. The plan supports growth and progress locally and regionally. The Council seeks to promote Goomalling as a prosperous community, to support enhanced community services, existing businesses and to attract new businesses. Relevant matters are summarised below:

Shire of Goomalling Community Strategic Plan 2019-2028	
2.3.3	Facilitate and create sustainable business and community partnerships
2.3.4	Promote new commercial and industrial development through appropriate zoning of land and infrastructure
2.3.6	Develop a strategy to attract and retain skilled people in the local area
2.3.7	Develop additional housing and other forms of accommodation to attract skilled workers to the district

4.0 PROPOSAL

The proposal is to reclassify the property consistent with current usage and private ownership. It is a simple change of classification due to the change of ownership from public to private. The 'Public Purposes' Reserve is not consistent with private ownership and the best description of the actual use of the property is a Residential R12.5 zone.

With the prospect of private ownership, the classification is no longer appropriate and the change to residential is the most appropriate classification of the land use. There are no physical impediments or off-site uses such as offensive trades or the like, that would preclude this change or the quiet enjoyment of the property by the prospective owners.

5.0 CONCLUSION

This report confirms that the Amendment is consistent with the planning framework, it respects the local context and the site is suitable to be reclassified from Public Purposes Reserve to Residential R12.5 zone.

The support of the WAPC and the approval of the Hon. Minister for Planning are requested.

PLANNING AND DEVELOPMENT ACT 2005

SHIRE OF GOOMALLING

TOWN PLANNING SCHEME No. 3

AMENDMENT No. 6

The Shire of Goomalling under and by virtue of the powers conferred upon it in that behalf by the *Planning and Development Act 2005* hereby amends the above Town Planning Scheme by:

1. Reclassifying Lot 26 (No. 8) Forrest Street, from 'Public Purposes' reserve to 'Residential R12.5' zone.
2. Amending the Scheme Map accordingly.

The Amendment is standard under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reasons:

- A) The amendment would have minimal impact on land in the scheme area that is not the subject of the amendment.
- B) The amendment does not result in any significant environmental, social, economic or governance impacts on land in the scheme area.

COUNCIL ADOPTION FOR ADVERTISING

Adopted for advertising by resolution of the Council of the Shire of Goomalling at the Ordinary Meeting of the Council held on the

.....
SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

COUNCIL RECOMMENDED/SUBMITTED FOR APPROVAL

This Standard Amendment was supported for submission to the Minister for Planning for approval by resolution of the Shire of Goomalling at the Ordinary Meeting of the Council held on the and the Common Seal of the Shire of Goomalling was hereunto affixed by the authority of a resolution of the Council in the presence of:

.....
SHIRE PRESIDENT

.....
CHIEF EXECUTIVE OFFICER

WAPC RECOMMENDED/SUBMITTED FOR APPROVAL

.....
DELEGATED UNDER S.16 OF THE
PLANNING AND DEVELOPMENT ACT 2005

DATE.....

APPROVAL GRANTED

.....
MINISTER FOR PLANNING
S.87 OF THE *PLANNING AND DEVELOPMENT ACT 2005*

DATE.....



11.2 PROPOSED INSTALLATION OF 20' SEA CONTAINER AT THE MENS SHED

File Reference	10.5A
Disclosure of Interest	Nil
Applicant	Goomalling Men's Shed
Previous Item Numbers	Nil
Date	19 September 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	3. Location plan

Summary

For Council to consider a proposal to locate another shipping container at the Goomalling Men's Shed site.

Background

Council has received a letter from John Bisschoff, President of the Goomalling Men's Shed, seeking permission to locate a second 20 foot sea container at the site. The container will be the subject of a Grant application to the National Men's shed parent body.

Consultation

Nil other

Statutory Environment

Local Government Act 1995

Policy Implications

Nil specific

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029	
Outcome 1.1	Enhance our sense of Community
Outcome 1.2	Create an environment that provides for a caring and healthy community
Outcome 1.3	Provide active and passive recreation facilities and services

Comment/Conclusion

The Men's Shed is applying for a Grant for the container to enhance existing storage and security. Council must approve the siting of the container in order for the grant to be acceptable.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council;

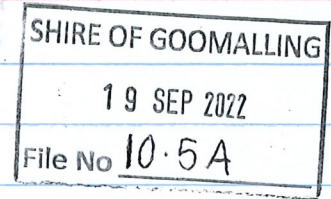
Grant permission to the Goomalling Men's Shed to site a further container at the site should it successful in obtaining funding.

RESOLUTION 537

Moved Cr Chester, seconded Cr Wilkes that Council endorses the Officer's recommendation.

***CARRIED 7/0
Simple Majority***

GOOMALLING MENS SHED
28 WILLIAMS ST



19 SEPT 2022

RE: PURCHASING & INSTALLING A 20' SEA CONTAINER
AT THE SHED FOR TIMBER STORAGE

DEAR COUNCIL,

I INTEND TO APPLY FOR A GRANT FROM
THE NATIONAL MENS SHED FOR \$3000.00 TO
PURCHASE THE ABOVE & WOULD REQUIRE COUNCIL
APPROVAL TO PUT CONTAINER AT SHED.

THANKING YOU.

JOHN BISSCHOFF
PRESIDENT.

0477 858 303

email: goomallingmensshed1@gmail.com.

Goomalling Mens Shed
28 Williams Street, Goomalling





11.3 PROPOSED OUTBUILDING EXTENSION

File Reference	10.5A
Disclosure of Interest	Edge Planning & Property receive payment for planning advice to the Shire and declare a Financial Interest (section 5.70 of the <i>Local Government Act 1995</i>)
Applicant	Raymond Rayner for Robyn Westphal
Previous Item Numbers	Nil
Date	20 September 2022
Author	Steve Thompson – Consultant Planner
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	
<ul style="list-style-type: none"> 4. Application plans 5. Location plan 	

Summary

For Council to consider granting development approval for an outbuilding extension at Lot 459 (No. 18) Wollyam Street, Goomalling.

Background

The applicant has submitted a Development Application to extend a shed (outbuilding). The proposed extension is 12m long, 10m wide, has a wall height of 4.5m, is 5.472m to the roof peak and has a floor area of 120m².

The property is 1290m² in area and contains a dwelling and an outbuilding. The existing outbuilding is 54m² in area.

The applicant also owns adjoining Lot 185 (No. 20) Wollyam Street.

Consultation

The current Development Application has not been subject to community and stakeholder consultation. It is a discretionary decision of Council whether or not to undertake advertising on the Development Application. Given the applicant owns adjoining No. 20 Wollyam Street, the Shire administration suggest no advertising is required for this Development Application.

Statutory Environment

Planning and Development Act 2005

Planning and Development (Local Planning Schemes) Regulations 2015

Shire of Goomalling Town Planning Scheme No. 3 (TPS3)

The property is zoned 'Residential R12.5' in TPS3.

Policy Implications

There is merit in preparing an Outbuildings Policy to clarify Council expectations.

Financial Implications

The applicant has paid the Development Application fee. The applicant has a right of review to the State Administrative Tribunal to review the Council's decision. If this occurred, the Shire would have associated costs.



Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2029

Outcome 4.1	Provide accountable and transparent leadership
-------------	--

Comment/Conclusion

The total area of the existing and proposed outbuildings is 174m² (54m² plus 120m²). While the total outbuilding size exceeds the deemed-to-comply requirements of the Residential Design Codes (R-Codes) of 60m², it is suggested the application demonstrates compliance with Design Principle P3 of the R-Codes which states:

Outbuildings that do not detract from the streetscape or the visual amenity of residents or neighbouring properties.

The proposed outbuilding extension is located in the back yard with access from a laneway and the applicant owns an adjoining property. Accordingly, it is recommended that Council conditionally approve the Development Application.

Voting Requirements

Simple Majority



OFFICERS' RECOMMENDATION

That the Council;

Grants development approval for the proposed extension to the outbuilding at Lot 459 on Deposited Plan 222512 (No. 18) Wollyam Street, Goomalling, subject to the following conditions:

7. The development hereby approved must substantially commence within 2 years from the date of this decision letter.
8. The development hereby approved must be carried out in accordance with the plans submitted with the application, addressing all conditions, or otherwise amended by the local government and shown on the approved plan and these shall not be altered and/or modified without the prior knowledge and written consent of the local government.
9. The provision of details with the Building Permit as to how stormwater will be addressed for the proposed development to the satisfaction of the Shire. The Shire will require that all stormwater from the outbuilding shall be collected and detained on site to the satisfaction of the Shire prior to occupation. The stormwater facilities provided in accordance with this condition shall be permanently maintained in an operative condition to the satisfaction of the Shire.
10. The outbuilding is not used for industrial, commercial or habitable purposes.

Advice

- D) This is not a Building Permit. A Building Permit must be obtained before any building works commence.
- E) If the applicant is aggrieved by this determination there is a right of review by the State Administrative Tribunal in accordance with the *Planning and Development Act 2005* Part 14. An application must be made within 28 days of the determination.

RESOLUTION 538

Moved Cr Butt, seconded Cr Ashton that Council endorses the Officer's recommendation.

***CARRIED 7/0
Simple Majority***



SHIRE OF GOOMALLING

Office address: 32 Quinlan Street, Goomalling WA 6460

Postal address: PO Box 118, Goomalling WA 6460

Phone: 9629 1101 Email: goshire@goomalling.wa.gov.au

APPLICATION FOR DEVELOPMENT APPROVAL

Owner Details		
Name: <i>Robyn Westphal</i>	ABN (if applicable):	
Address: <i>18 Wollyam Street Goomalling</i>		Postcode: <i>6460</i>
Phone: (work): (home): (mobile): <i>0429291660</i>	Fax:	E-mail: <i>Robynwestphal@outlook.com</i>
Contact person for correspondence: <i>Raymond Rayner</i>		
Signature: <i>R. Westphal</i>	Date: <i>25/06/22</i>	
Signature:	Date:	
<i>The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2)</i>		

Applicant Details (if different from owner)		
Name: <i>Raymond Rayner</i>		
Address: <i>18 Wollyam Street Goomalling</i>		Postcode: <i>6460</i>
Phone: (work): (home): (mobile): <i>0438835553</i>	Fax:	E-mail: <i>Raymar8969@hotmail.com</i>
Contact person for correspondence: <i>Raymond Rayner</i>		
The information and plans provided with this application may be made available by the local government if viewing in connection with the application. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Signature: <i>[Signature]</i>	Date: <i>25/06/22</i>	

Property Details		
Lot No: <i>459</i>	House/Street No: <i>18</i>	Location No: <i>Lot No 459</i>
Diagram or Plan No: <i>222612</i>	Certificate of Title Vol. No: <i>2170</i>	Folio: <i>854</i>
Title encumbrances (e.g. easements, restrictive covenants):		
Street name: <i>Wollyam</i>	Suburb: <i>Goomalling</i>	
Nearest street intersection: <i>WOLLYAM & JAMES</i>		

Proposed Development

Nature of development: *Shed Extension To*

Is an exemption from development claimed for part of the development? Yes No

If yes, what is the exemption for:

Description of proposed works and/or land use: *Shed Extension of 120 m² To be erected on Existing concrete pad 10 x 12 metre measuring 1m From closest Boundary. For the purpose off Toy storage and hobby use. Id Like To in A car hoist for hobby car Build*

Description of exemption claimed (if relevant):

Nature of any existing buildings and/or land use: *Shed 6x10 metre. For Storage and hobby use*

Approximate cost of proposed development: *\$26,984.65 plus \$11250 = \$38620*

Estimated time of completion: *6 months*

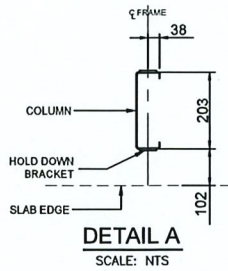
OFFICE USE ONLY

Acceptance Officer's initials:

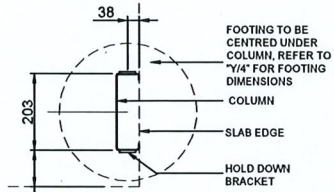
Date received:

Local Government reference no:

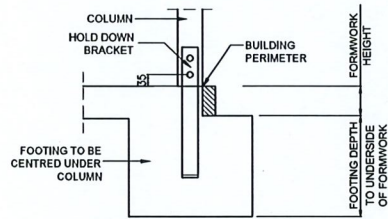
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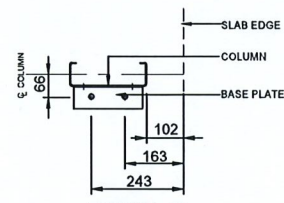
DETAIL A
SCALE: NTS



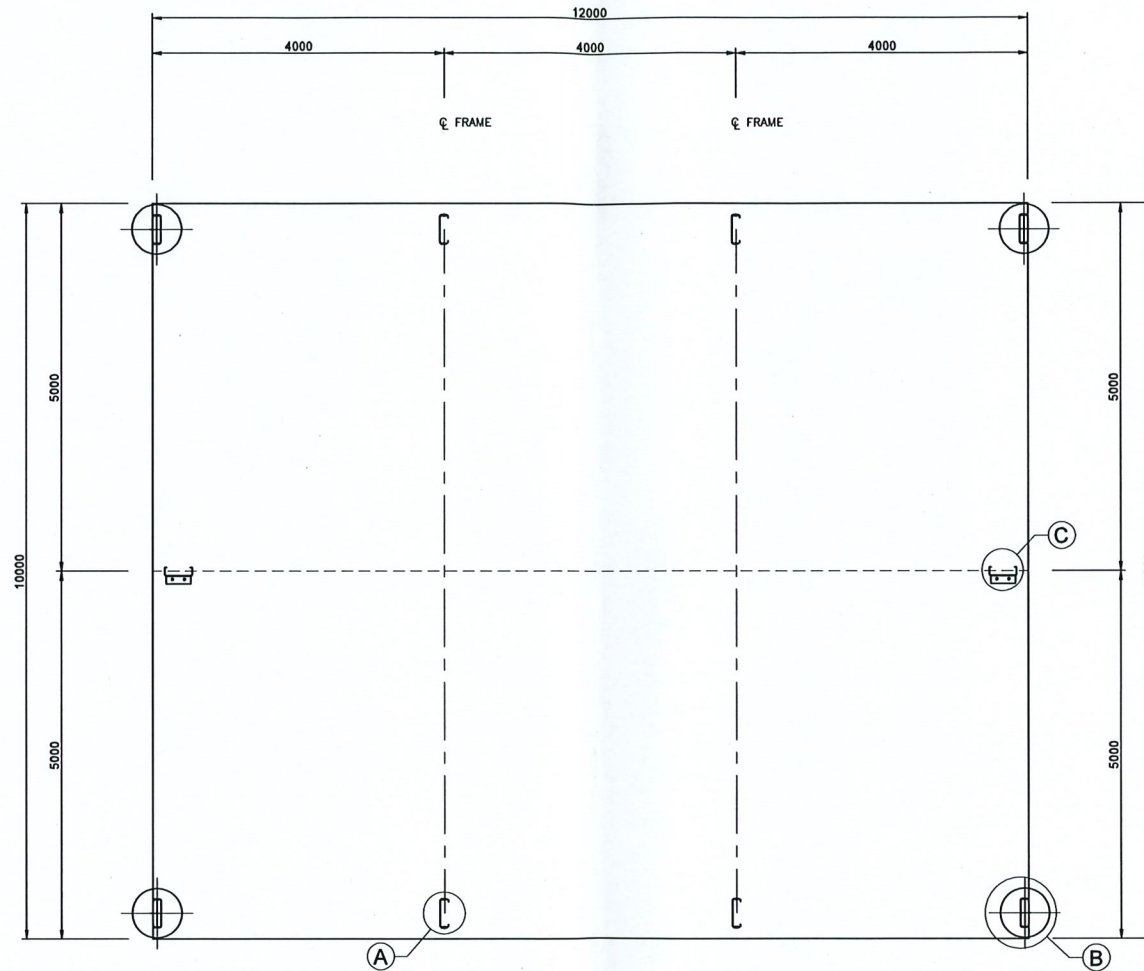
DETAIL B
SCALE: NTS



CORNER SECTION DETAIL (TYP.)
SCALE: NTS



DETAIL C
SCALE: NTS



1 HOLD DOWN BRACKET LAYOUT
SCALE: 1 = 100

IF YOU HAVE A ROLLER DOOR IN THE GABLE END OF YOUR SHED, CONTACT YOUR DISTRIBUTOR TO SEE IF MULLION NEEDS TO BE ROTATED FOR USE AS A DOOR JAMB.

NOT PART OF COUNCIL APPLICATION DOCUMENTATION

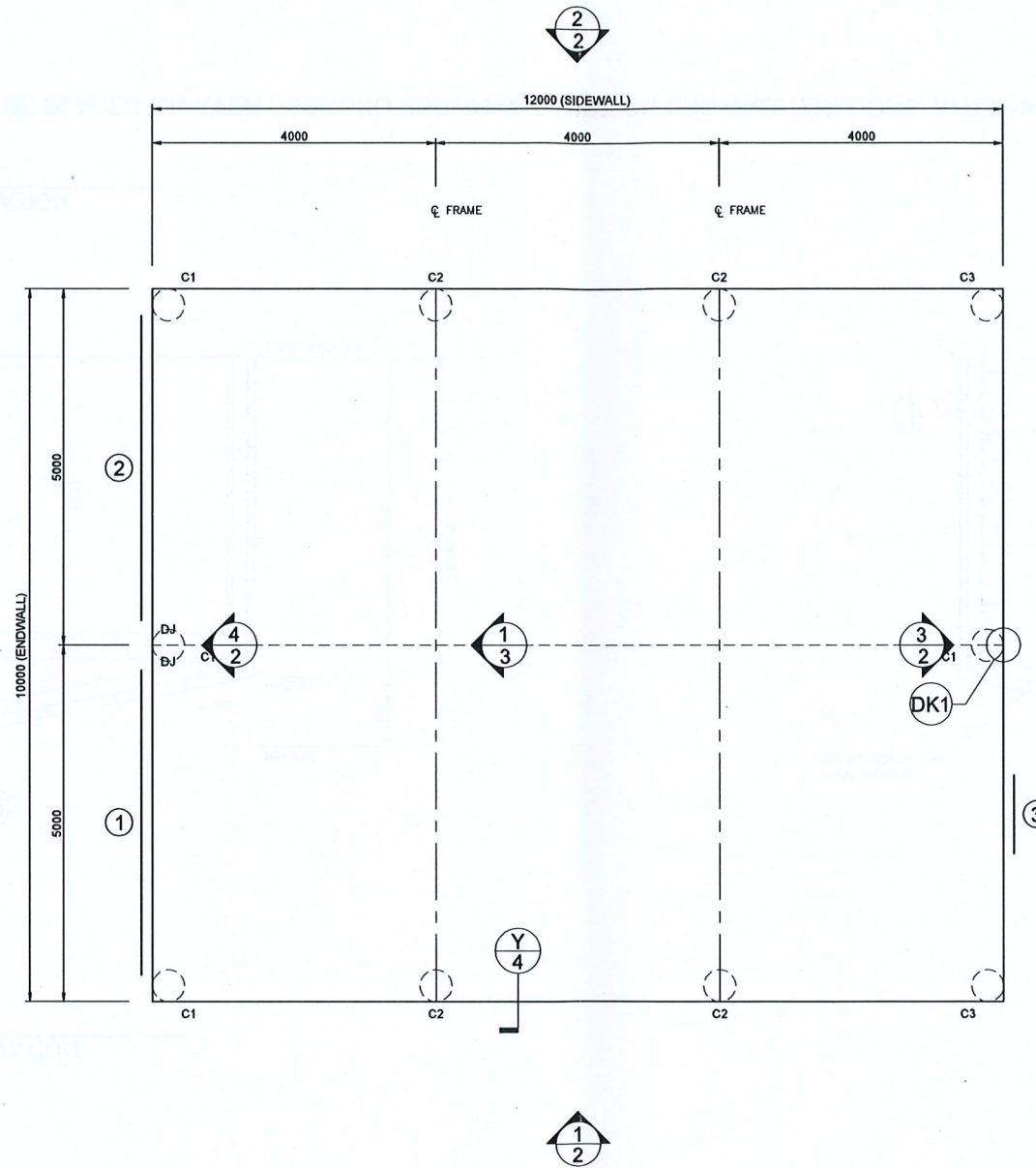
JOB NO. PERH56798	DATE 8/9/2022	CHECKED TM	DRAWN FDS	STEEL BUILDING BY
				WESTERN SHEDS PTY LTD 08 94178880
				FOR
				ROBYN WESTPHAL
				AT
				18 WOLLYAM ST GOOMALLING



BRACKET LAYOUT

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IF IN DOUBT, ASK.






1 FOUNDATION PLAN AND MEMBER LAYOUT
SCALE: 1 = 100

MEMBER LEGEND

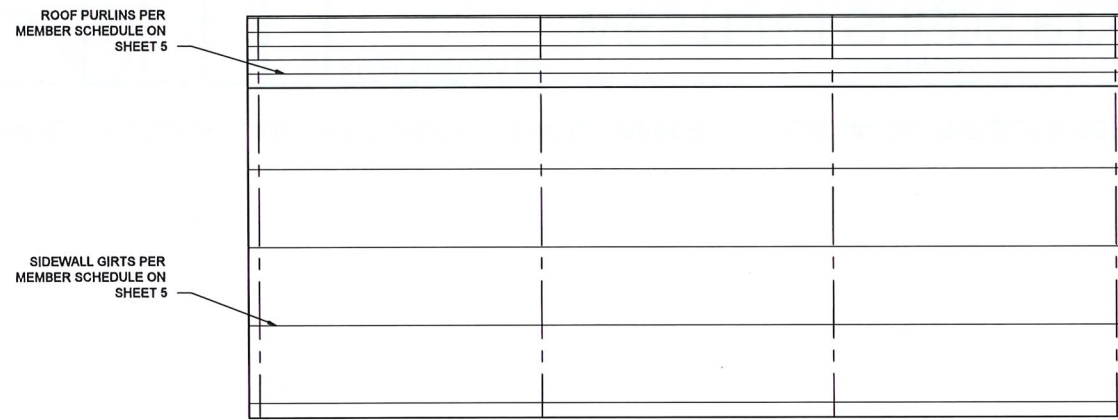
C1	C20019
C2	C20024
C3	C20015

DJ - INDICATES DOOR JAMBS AT THESE LOCATIONS. REFER TO SHEET #4 ON THE DOOR SCHEDULE FOR SIZES

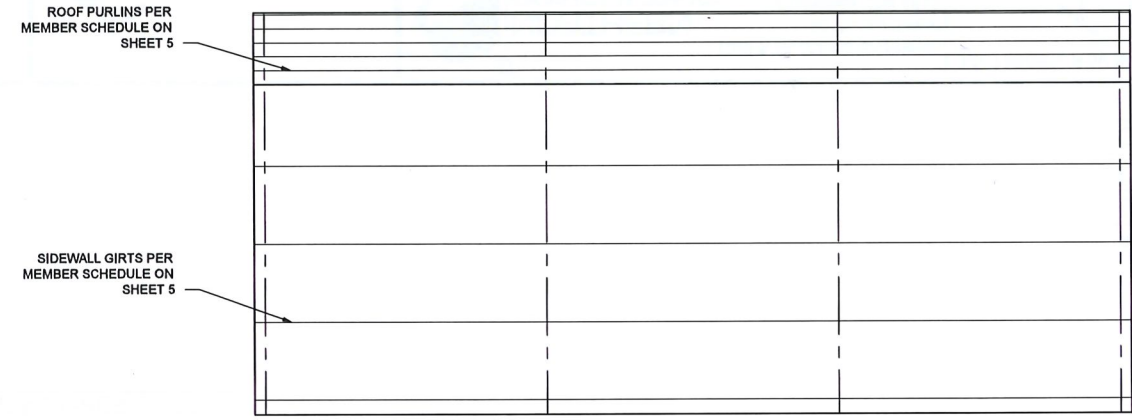
DO NOT SCALE THIS DRAWING. USE FIGURED DIMENSIONS ONLY. ALL DIMENSIONS TO BE VERIFIED ON SITE.

1 OF 6 SHEET	JOB NO. PERH56798 NCC 2019	DATE 8/9/2022	CHECKED TM	DRAWN FDS	STEEL BUILDING BY (CONTACT) WESTERN SHEDS PTY LTD 08 94178880 ROBYN WESTPHAL 18 WOLLYAM ST GOOMALLING	 	 Civil & Structural Engineers 50 Punari Street Currajong, Qld 4812 Fax: 07 4725 5850 Email: design@nceng.com.au ABN 341 008 173 56	Mr Timothy Roy Messer BE MIEAust RPEQ Signature <i>T. Messer</i> Date 8/9/2022 Registered on the NPER in the areas of practice of Civil & Structural National Professional Engineers Register
	Registered Chartered Professional Engineer Registered Professional Engineer (Civil & Structural) QLD Registered Certifying Engineer (Structural) N.T. Registered Engineer - (Civil) VIC Registered Engineer - (Civil) TAS	Regn. No. 2558980 Regn. No. 8985 Regn. No. 116373ES Regn. No. PE0002216 Regn. No. CC5648M						

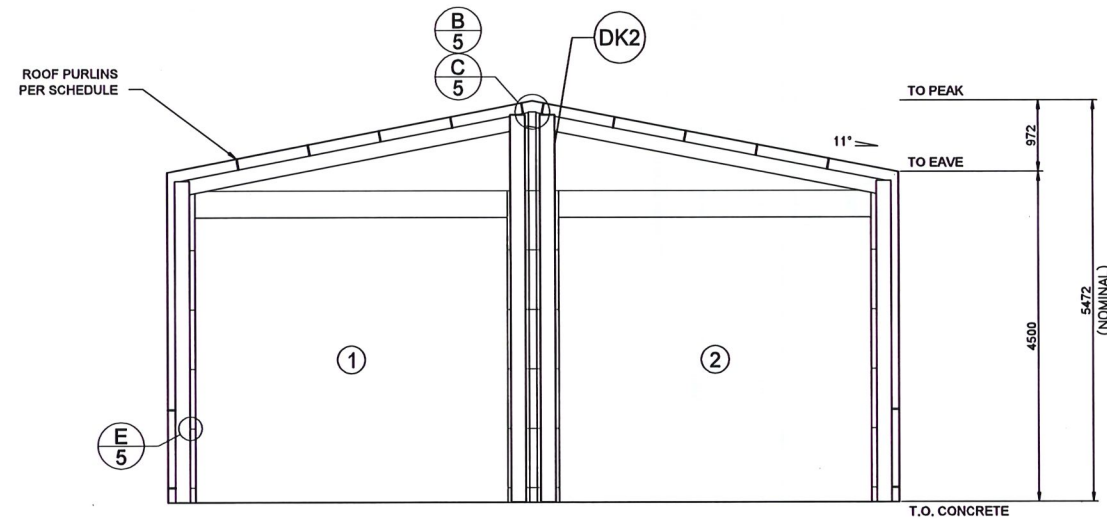
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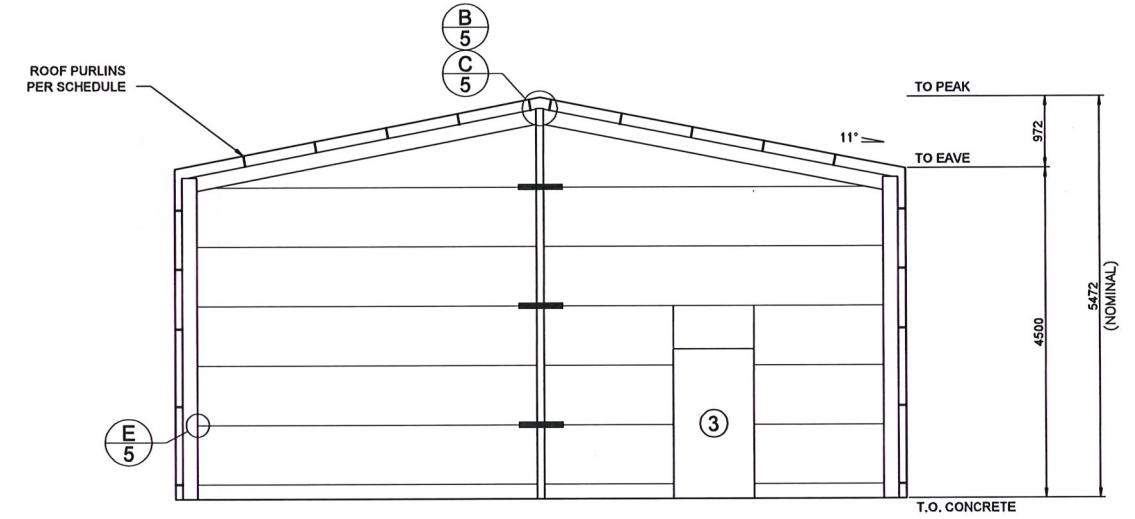
1 SIDEWALL EXTERIOR ELEVATION
2 SCALE: 1 = 100



2 SIDEWALL EXTERIOR ELEVATION
2 SCALE: 1 = 100



4 ENDWALL INTERIOR ELEVATION
2 SCALE: 1 = 100

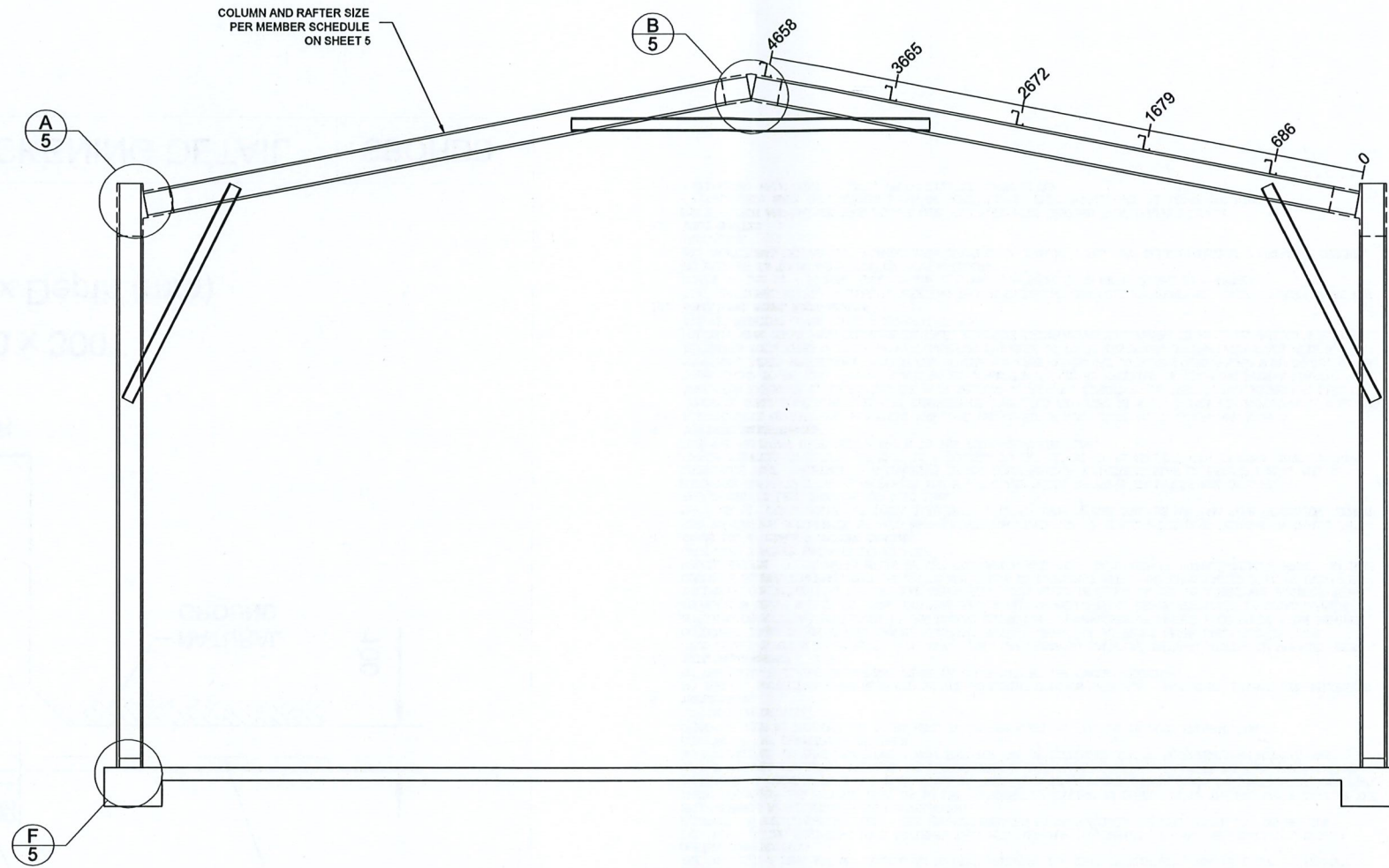


3 ENDWALL INTERIOR ELEVATION
2 SCALE: 1 = 100

DIAGONAL X BRACING NOT REQUIRED IN THIS BUILDING.
CLADDING DIAPHRAGM SUFFICIENT. FLY BRACING IS INCLUDED TO BE PLACED ON EVERY SECOND PURLIN AND GIRT ON ENDWALL MULLIONS, INTERNAL COLUMNS AND INTERNAL RAFTERS.




2 OF 6	SHEET	JOB NO. PERH56798	DATE 8/9/2022	CHECKED TM	DRAWN FDS	STEEL BUILDING BY WESTERN SHEDS PTY LTD (CONTACT) 08 94178880 ROBYN WESTPHAL 18 WOLLYAM ST GOOMALLING			<p>Civil & Structural Engineers 50 Punari Street Currajong, Qld 4812 Fax: 07 4725 5850 Email: design@nceng.com.au ABN 341 008 173 56</p>	Mr Timothy Roy Messer BE MIEAust RPEQ
	DATE 8/9/2022	NCC 2019				<p>Registered Chartered Professional Engineer Registered Professional Engineer (Civil & Structural) QLD Registered Certifying Engineer (Structural) N.T. Registered Engineer - (Civil) VIC Registered Engineer - (Civil) TAS</p> <p>Regn. No. 2558980 Regn. No. 9985 Regn. No. 116373ES Regn. No. PE0002216 Regn. No. CC5848M</p>				<p>Signature <i>T. Messer</i></p> <p>Date 8/9/2022</p> <p>Registered on the NPER in the areas of practice of Civil & Structural National Professional Engineers Register</p>

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1 INTERNAL FRAME SECTION
3 SCALE: 1 = 50

Refer to Sheet #4 for concrete specification.

3 OF 6 SHEET	JOB NO. PERH56798	DATE 8/9/2022	CHECKED TM	DRAWN FDS	STEEL BUILDING BY (CONTACT) WESTERN SHEDS PTY LTD 08 94178880 ROBYN WESTPHAL 18 WOLLYAM ST GOOMALLING	 	 NORTHERN CONSULTING engineers <small>Registered Chartered Professional Engineer Registered Professional Engineer (Civil & Structural) QLD Registered Certifying Engineer (Structural) N.T. Registered Engineer - (Civil) VIC Registered Engineer - (Civil) TAS</small>	Civil & Structural Engineers 50 Punari Street Currajong, Qld 4812 Fax: 07 4725 5850 Email: design@nceng.com.au ABN 341 008 173 56	Mr Timothy Roy Messer BE MIEAust RPEQ Signature <i>T. Messer</i> Date 8/9/2022 Registered on the NPER in the areas of practice of Civil & Structural National Professional Engineers Register
	NCC 2019							<small>Regn. No. 2558980 Regn. No. 9895 Regn. No. 116373ES Regn. No. PE0002216 Regn. No. CC5648M</small>	

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STRUCTURAL GENERAL NOTES

- GOVERNING CODE** : NATIONAL CONSTRUCTION CODE (NCC), LOADING TO AS1170 - ALL SECTIONS. BUILDING SUITABLE AS EITHER A PRIVATE GARAGE CLASS 10A, OR A FARM SHED (CLASS 7 OR 8), UNLESS OTHERWISE SPECIFICALLY NOTED. FOR USE AS A FARM SHED, IT MUST MEET THE FOLLOWING REQUIREMENTS:
 - BE LESS THAN 2000 SQM IN AREA (INCLUSIVE OF ANY MEZZANINE FLOOR AREA).
 - MUST BE LOCATED ON A FARM AND USED IN CONNECTION WITH FARMING PURPOSES.
 - BUILDING IS NOT TO BE OCCUPIED FREQUENTLY NOR FOR EXTENDED PERIODS BY PEOPLE, WITH A MAXIMUM OF 1 PERSON PER 200 SQM OR 2 PERSONS MAXIMUM IN TOTAL WHICHEVER IS THE LESSER.
- DRAWING OWNERSHIP** : THESE DRAWINGS REMAIN THE PROPERTY OF FBHS (AUST) PTY LIMITED. ENGINEERING SIGNATURE AND CERTIFICATION IS ONLY VALID WHEN BUILDING IS SUPPLIED BY A DISTRIBUTOR OF FBHS. DRAWINGS ARE PROVIDED FOR THE DUAL PURPOSE OF OBTAINING BUILDING PERMITS AND AIDING CONSTRUCTION. ANY OTHER USE OR REPRODUCTION IS PROHIBITED WITHOUT WRITTEN APPROVAL FROM FBHS.
- DRAWING SIGNATURE REQUIREMENTS** : THESE DRAWINGS ARE NOT VALID UNLESS SIGNED BY THE ENGINEER. THE ENGINEER ACCEPTS NO LIABILITY OR RESPONSIBILITY FOR DRAWINGS WITHOUT A SIGNATURE. EACH TITLE BLOCK CONTAINS A WATER MARK UNDER THE CUSTOMERS NAME CONTAINING THE DATE OF PRODUCTION OF THE DRAWINGS; THE DRAWINGS ARE TO BE SUBMITTED TO COUNCIL WITHIN 21 DAYS OF THIS DATE. THIS IS TO ENSURE THAT ONLY CURRENT DRAWINGS ARE IN CIRCULATION.
- CONTRACTOR RESPONSIBILITIES** : CONTRACTOR IS RESPONSIBLE FOR ENSURING NO PART OF THE STRUCTURE BECOMES OVERSTRESSED DURING CONSTRUCTION. BUILDING IS NOT STRUCTURALLY ADEQUATE UNTIL THE INSTALLATION OF ALL COMPONENTS AND DETAILS SHOWN IS COMPLETED IN ACCORDANCE WITH THESE DRAWINGS. THE INDICATED DRAWING SCALES ARE APPROXIMATE. DO NOT SCALE DRAWINGS FOR CONSTRUCTION PURPOSES. FOR FURTHER DIRECTIONS ON CONSTRUCTION THE CONTRACTOR SHOULD CONSULT THE APPROPRIATE INSTRUCTION MANUAL.
- ENGINEERING** : THE ENGINEER / FBHS ARE NOT ACTING AS PROJECT MANAGERS FOR THIS DEVELOPMENT, AND WILL NOT BE PRESENT DURING CONSTRUCTION. THE UNDERSIGNING ENGINEERS HAVE REVIEWED THIS BUILDING FOR CONFORMITY ONLY TO THE STRUCTURAL DESIGN PORTIONS OF THE GOVERNING CODE. THE PROJECT MANAGER IS RESPONSIBLE FOR ADDRESSING ANY OTHER CODE REQUIREMENTS APPLICABLE TO THIS DEVELOPMENT. THESE DOCUMENTS ARE STAMPED ONLY AS TO THE COMPONENTS SUPPLIED BY FBHS. IT IS THE RESPONSIBILITY OF THE PURCHASER TO COORDINATE DRAWINGS PROVIDED BY FBHS WITH OTHER PLANS AND/OR OTHER COMPONENTS THAT ARE PART OF THE OVERALL PROJECT. IN CASES OF DISCREPANCIES, THE LATEST DRAWINGS PROVIDED BY FBHS SHALL GOVERN. NO ALTERATIONS TO THIS STRUCTURE (INCLUDING REMOVAL OF CLADDING) ARE TO BE UNDERTAKEN WITHOUT THE CONSENT OF THE CERTIFYING ENGINEER. OPENINGS SUCH AS WINDOWS AND DOORS NEED TO BE INSTALLED AS PER THE PRODUCT MANUFACTURER'S INFORMATION/DETAILS.
- INSPECTIONS** : NO SPECIAL INSPECTIONS ARE REQUIRED BY THE GOVERNING CODE ON THIS JOB. ANY OTHER INSPECTIONS REQUESTED BY THE LOCAL BUILDING DEPARTMENT SHALL BE CONDUCTED AT THE OWNER'S EXPENSE.
- SOIL REQUIREMENTS** : SITE CLASSIFICATION TO BE A, S OR M ONLY. SOIL SAFE BEARING CAPACITY VALUE INDICATED ON DRAWING SHEET 4 OCCURS AT 100mm BELOW FINISH GRADE, EXISTING NATURAL GRADE, OR AT FROST DEPTH SPECIFIED BY LOCAL BUILDING DEPARTMENT, WHICHEVER IS THE LOWEST ELEVATION. REGARDLESS OF DETAIL Y ON SHEET 4 THE MINIMUM FOUNDATION DEPTH SHOULD BE 100MM INTO NATURAL GROUND OR BELOW FROST DEPTH SPECIFIED BY LOCAL COUNCIL. ROLLED OR COMPACTED FILL MAY BE USED UNDER SLAB, COMPACTED IN 150mm LAYERS TO A MAXIMUM DEPTH OF 900mm. CONCRETE FOUNDATION EMBEDMENT DEPTHS DO NOT APPLY TO LOCATIONS WHERE ANY UNCOMPACTED FILL OR DISTURBED GROUND EXISTS OR WHERE WALLS OF THE EXCAVATION WILL NOT STAND WITHOUT SUPPLEMENTAL SUPPORT, IN THIS CASE SEEK FURTHER ENGINEERING ADVICE.
- CLASS 10a or Class 7 FOOTING DESIGNS** : THE FOUNDATION DOCUMENTED IS ALSO APPROPRIATE FOR CLASS 10a or CLASS 7 BUILDING DESIGNS ON 'M-D', 'H', 'H-D' OR 'E' CLASS SOILS, IF TOTAL SLAB AREA IS UNDER 100m SQUARE AND THE MAXIMUM SLAB DIMENSION (LENGTH AND WIDTH) IS LESS THAN OR EQUAL TO 12m. PLEASE BE AWARE THAT THE SLAB DESIGN FOR H & E CLASS SOILS IN THESE INSTANCES ARE DESIGNED TO EXPERIENCE SOME CRACKING. THIS CRACKING IS NOT CONSIDERED A STRUCTURAL FLAW OR DESIGN ISSUE, AND IS SIMPLY COSMETIC IN NATURE. IF THIS IS A CONCERN TO THE CLIENT IT IS ADVISED THEY DISCUSS OTHER OPTIONS WITH THE RELEVANT DISTRIBUTOR PRIOR TO THE POURING OF THE SLAB.
- CONCRETE REQUIREMENTS** : ALL CONCRETE DETAILS AND PLACEMENT SHALL BE PERFORMED IN ACCORDANCE WITH AS2870 AND AS3600. CONCRETE SHALL HAVE A MIN. 28-DAY STRENGTH OF 20MPa FOR EXPOSURE A1 & B1, 25MPa FOR EXPOSURE A2 & B2 AND 32MPa FOR EXPOSURE C, IN ACCORDANCE WITH SECTION 4, AS3600. CEMENT TO BE TYPE A. MAX AGGREGATE SIZE OF 20mm. SLUMP TO BE 80mm +/- 15mm. SLABS TO BE CURED FOR 7 DAYS BY WATERING OR COVERING WITH A PLASTIC MEMBRANE, AFTER WHICH CONSTRUCTION CAN BEGIN, DUE CARE GIVEN NOT TO OVER-TIGHTEN HOLD DOWN BOLTS. GIVEN ALLOWABLE SOIL TYPES 1 LAYER OF S/L72 REINFORCING MESH IS TO BE INSTALLED ON STANDARD SLABS WITH A MINIMUM 30MM COVER FROM CONCRETE SURFACE. CONCRETE REINFORCING TO CONFORM TO AS 1302, AS1303 & AS 1304. ALL REINFORCING COVER TO BE A MINIMUM OF 30mm.
- STRUCTURAL STEEL REQUIREMENTS** : ALL STRUCTURAL STEEL, INCLUDING SHEETING THOUGH EXCLUDING CONCRETE REINFORCING, SHALL CONFORM TO AS 1397 (GAUGE <= 1mm fy = 550MPa, GAUGE > 1mm < 1.5mm fy = 500MPa, GAUGE >= 1.5mm fy = 450MPa). NO WELDING IS TO BE PERFORMED ON THIS BUILDING. ALL STRUCTURAL MEMBERS AND CONNECTIONS DESIGNED TO AS4600. ALL BOLT HOLE DIAMETERS TO STRAIT GENERAL PUNCHINGS.
- FOOT TRAFFIC** : FOR ERECTION AND MAINTENANCE PLEASE NOTE THE FOLLOWING DEFINED FOOT TRAFFIC ZONES:
 - CORRUGATED: WALK ONLY WITHIN 200MM OF SCREW LINES. FEET SPREAD OVER AT LEAST TWO RIBS.
 - MONOCLAD: WALK ONLY IN PANS, OR ON RIBS AT SCREW LINES.

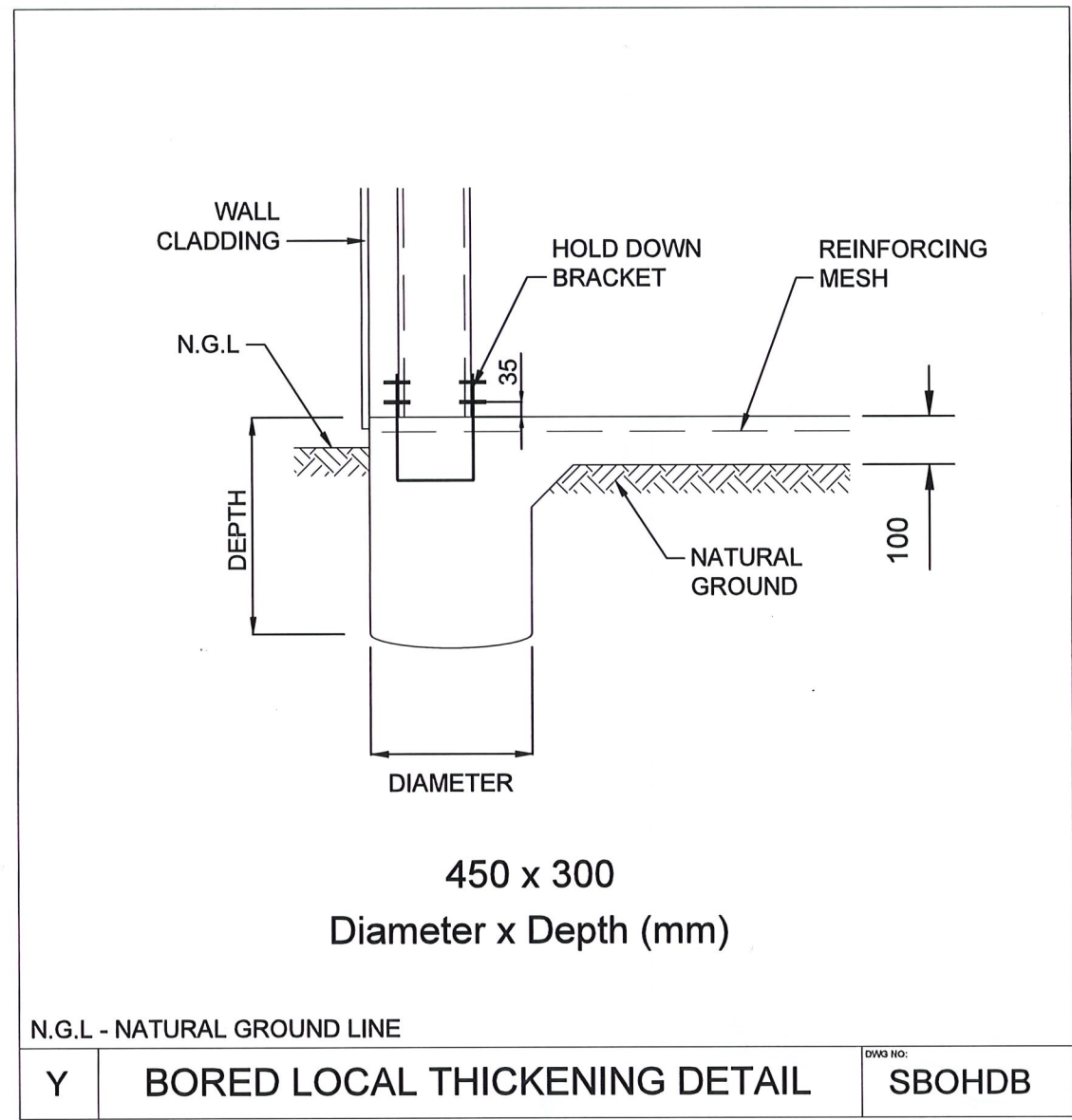
PROJECT DESIGN CRITERIA	
ROOF LIVE LOAD:	0.25 kPa
BASIC WIND SPEED:	VR 45 m/s
SITE WIND SPEED:	VsIB 37.9 m/s
WIND REGION:	Reg A
TOPOGRAPHY FACTOR, Mt:	1
SHIELDING FACTOR, Ms:	1
MAX GROUND SNOW LOAD:	N/A
MAX ROOF SNOW LOAD:	N/A
SITE ALTITUDE:	N/A
TERRAIN CATEGORY:	Tcat 2.85
SOIL SAFE BEARING CAPACITY:	100 kPa
RETURN PERIOD:	1:500
LIMITING CPI 1:	-0.3
LIMITING CPI 2:	0
IMPORTANCE LEVEL:	2

DETAIL KEYS	
DK1	ENDWALL VERTICAL MULLION (SEE DETAIL C/5 FOR TOP CONN. AND F/5 FOR BASE CONN.)
DK2	FLYBRACING PER DETAIL L/5
DK3	X-BRACING IN ROOF ABOVE (SEE DETAIL M/5)
DK4	DOUBLE X-BRACING IN ROOF ABOVE (SEE DETAIL M/5)

SCHEDULE OF OPENINGS						
DOOR	OPENING SIZE MAX WIDTH	OPENING SIZE MAX HEIGHT	OPENING TYPE	HEADER GIRT	OPENING JAMBS	WIND RATED
①	4270	3880*	3.90H X 4.37CB PLANETARY GEAR *SERIES B	SINGLE	C25024P	YES
②	4270	3880*	3.90H X 4.37CB PLANETARY GEAR *SERIES B	SINGLE	C25024P	YES
③	1100	2040	EXTERNAL PA DOOR 1100 WIDE	SINGLE		YES

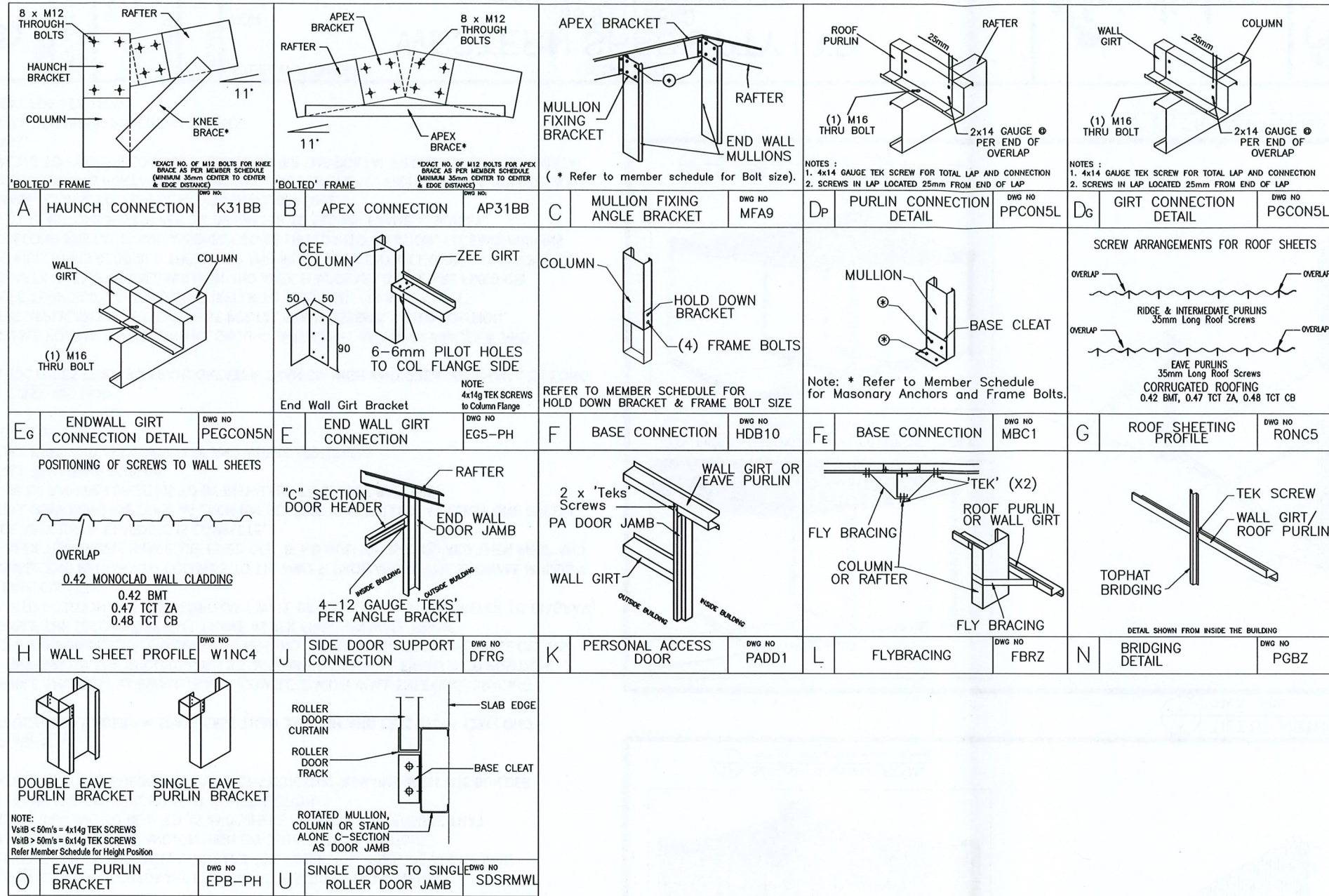
NOTES: 1) SEE SHEET 5 FOR DOOR OPENING FRAMING INFORMATION.
2) ALL DOOR SCHEDULE MEASUREMENTS ARE ACTUAL DOOR/WINDOW SIZE NOT OPENING SIZE.

* ROLLER DOOR OPENING HEIGHT DEPENDENT ON FINAL BUILD LOCATION.



4 OF 6 SHEET	JOB NO. PERH56798	DATE 8/9/2022	CHECKED TML	DRAWN FDS	STEEL BUILDING BY (CONTACT) WESTERN SHEDS PTY LTD			Civil & Structural Engineers 50 Punari Street Currajong, Qld 4812 Fax: 07 4725 5850 Email: design@nceng.com.au ABN 341 008 173 58	Mr Timothy Roy Messer BE MIEAust RPEQ Signature <i>T. Messer</i> Date 8/9/2022 Registered on the NPER in the areas of practice of Civil & Structural National Professional Engineers Register
	NCC 2019				FOR ROBYN WESTPHAL				

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MEMBER AND MATERIAL SCHEDULE		
1	END WALL RAFTER	Single C20015
2	C.S. FRAME RAFTER	Single C20019
3	END FRAME COLUMN (C3)	Single C20015
4	C.S. FRAME COLUMN (C2)	Single C20024
5	MULLION (C1)	Single C20019
6	DOOR (#1) JAMB	C25024
7	DOOR (#2) JAMB	C25024
8	C.S. FRAME KNEE BRACE	Single C15012 @ 2.00 LONG 3 bolts each end
9	KNEE BRACE HEIGHT UP COLUMN	2.80m
10	KNEE BRACE LENGTH UP RAFTER	0.79m
11	C.S. FRAME APEX BRACE	Single C15012 @ 2.77 LONG 3 bolts each end
12	APEX POSITION FROM RAFTER END	1.38m
13	END ANCHOR BRACKETS (# PER DETS.)	HOLD DOWN BRKTS 200 X 50 X 5-400 DEEP GAL FLAT
14	MAIN SNG ANCHOR BRACKETS (# PER DETS.)	Hold Down Brackets 200 X 50 X 5 Gal Flat
15	MULLION ANCHOR BOLTS (# PER DETS.)	Screw Anchor 16mm x 100 Galv
16	EAVE PURLIN	C10015 (Eave Purlin Bracket 0mm from top of column)
17	TYP. ROOF PURLIN SIZE	Z10010 (1 rows of bridging)
18	MAIN BLDG. PURLIN SPACING	0.993 m. (5 rows) (Max Allow. 1.000m)
19	MAIN BLDG. PURLIN LENGTH	4.4 m. (0.4m Overlap)
20	ROOF PURLIN BRIDGING	Tophat 64 x 0.75
21	TYP. SIDEWALL GIRTS SIZE	Z10010
22	MAIN BLDG. SIDEWALL GIRTS SPACING	1.062 m. (4 rows) (Max Allow. 1.299m)
23	MAIN BLDG. SIDEWALL GIRTS LENGTH	4.4 m. (0.4m Overlap)
24	TYP. ENDWALL GIRTS SIZE	Z10010 (1 rows of bridging)
25	MAIN BLDG. ENDWALL GIRTS SPACING	0.810 m. (6 rows) (Max Allow. 0.938m)
26	MAIN BLDG. ENDWALL GIRTS LENGTH	5 m. (0.3m Overlap)
27	ENDWALL GIRTS BRIDGING	Tophat 64 x 0.75
28	FRAME SCREW FASTENERS	14-13x22 Hex C/S (SP HD 5/16" Hex Drive)
29	FRAME BOLT FASTENERS	Purlin Assy M12x30 Z/P
30	PURLIN/GIRTS FASTENERS	Purlin Assy M16x30 Z/P
31	X-BRACING STRAP AND FASTENERS	Single Bracing Strap Per Roll Light
32	WALL COLOUR	MONUMENT
33	ROOF COLOUR	MONUMENT
34	ROLLER DOOR COLOUR	NIGHT_SKY
35	P.A. DOOR COLOUR	NIGHT_SKY
36	DOWNPIPE COLOUR	NIGHT_SKY
37	GUTTER COLOUR	NIGHT_SKY
38	CORNER FLASHING COLOUR	NIGHT_SKY
39	BARGE FLASHING COLOUR	NIGHT_SKY
40	OPENING FLASHING COLOUR	NIGHT_SKY
41	OPEN BAY HEADER HEIGHT	0.5

"C.S." = CLEARSPAN "L" = LEFT "R." = RIGHT

5 OF 6	SHEET	DATE	CHECKED	DRAWN	STEEL BUILDING BY	(CONTACT)	WESTERN SHEDS PTY LTD	08 94178880	ROBYN WESTPHAL	18 WOLLYAM ST GOOMALLING			Civil & Structural Engineers 50 Punari Street Currarong, Qld 4812 Fax: 07 4725 5850 Email: design@nceng.com.au ABN 341 008 173 56	Mr Timothy Roy Messer BE MIEAust RPEQ Signature <i>T. Messer</i> Date 8/9/2022 Registered on the NPER in the areas of practice of Civil & Structural National Professional Engineers Register
	JOB NO.	8/9/2022	TM	FDS	FOR	AT	PERH56798	NCC	2019					

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GUIDE TO THE INSTALLATION OF TEMPORARY BRACING

(REFER TO INSTALLATION GUIDE MANUAL FOR THE TWO METHODS OF CONSTRUCTION)

NOTES:

BRACING MATERIALS - THE SHED ERECTOR TO SUPPLY SPECIFIC BRACING. SUITABLE RIGID MEMBERS CAPABLE OF TENSION AND COMPRESSION OR OPPOSING CHAINS OR OPPOSING LOAD RATED RATCHET STRAPS TO BE USED. (RIGID BRACING AS SHOWN ON DIAGRAM) ROPE BRACING SUITABLE ONLY FOR SMALLER STRUCTURES IN IDEAL CONDITIONS.

BRACING LOCATION - TEMPORARY BRACING TO BE ERECTED AS CLOSE TO 45 DEGREE ANGLE AND FIXED TO THE TOP OF THE COLUMN OR MULLION TO ACHIEVE THE OPTIMUM EFFECTIVENESS. IF THERE IS NOT ENOUGH SPACE FOR A 45 DEGREE ANGLE, THEN 20 DEGREE ANGLE IS TO BE THE MINIMUM ANGLE ALLOWED (REFER TO DIAGRAM). RIGID TEMPORARY BRACING MEMBER TO BE BOLTED TO HEAVY ANGLE PEGS HAMMERED INTO THE GROUND OR TO A BRACKET, MASONRY ANCHORED TO THE SLAB.

BRACING REMOVAL - TEMPORARY BRACING TO REMAIN IN PLACE UNTIL CLADDING IS FULLY INSTALLED WHERE POSSIBLE. IN NO CASE SHOULD TEMPORARY BRACING BE REMOVED UNTIL ALL PURLINS, GIRTS (AND PERMANENT CROSS BRACING WHERE USED) ARE FIXED.

SITE SAFETY - DUE CONSIDERATION TO BE GIVEN TO SITE SAFETY IN REGARD TO LOCATIONS OF BRACING AND PEGS.

GUIDE APPLICATION - TEMPORARY BRACING AS DESCRIBED IS A MINIMUM REQUIREMENT FOR AN AVERAGE, STANDARD SITE CONDITION. PROVIDE ADDITIONAL BRACING FOR MORE SEVERE AND/OR HIGH EXPOSURE SITE CONDITIONS. ADDITIONAL BRACING TO BE USED AS AND WHERE NECESSARY TO ENSURE THAT ENTIRE FRAME IS RIGID THROUGHOUT CONSTRUCTION. RESPONSIBILITY FOR ENSURING STABILITY OF STRUCTURE REMAINS WITH THE BUILDER.

TILT UP METHOD

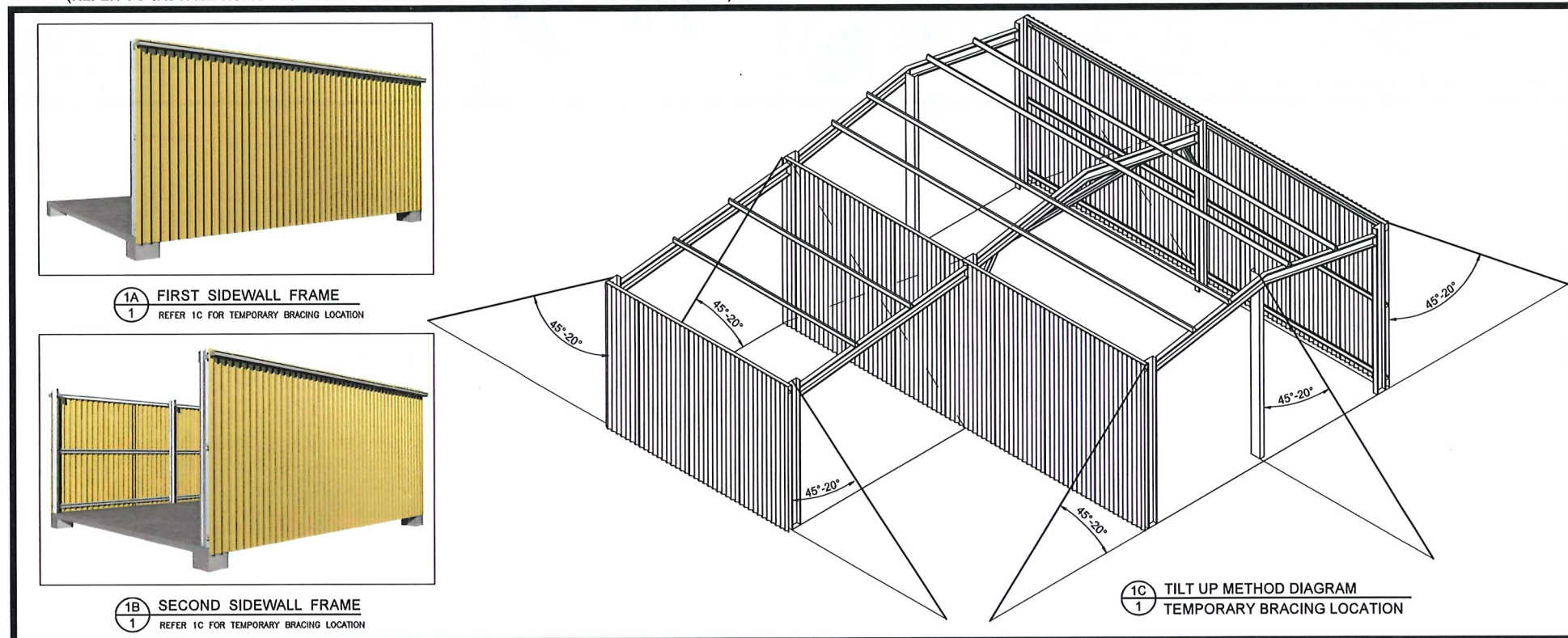
FOR STRUCTURES UNDER 9M SPAN, LESS THAN 3M HIGH AND LESS THAN 12M LONG

- A. ASSEMBLE THE FIRST SIDEWALL FRAME (COMPLETE WITH WALL SHEETING, BRACING AND GUTTER) ON THE GROUND AND LIFT ASSEMBLED SIDEWALL FRAME INTO POSITION. FIX OFF TEMPORARY SIDE BRACING TO EACH END (REFER TO DIAGRAM). FIX BASE CLEATS.
- B. ASSEMBLE THE SECOND SIDEWALL FRAME AS PER FIRST SIDEWALL FRAME. LIFT INTO POSITION. FIX OFF TEMPORARY WALL BRACING TO EACH END (REFER TO DIAGRAM) FIX BASE CLEATS.
- C. FIX GABLE END RAFTERS TO COLUMNS TO TIE WALLS. PROP APEX UNTIL ENDWALL MULLION AND APEX TEMPORARY BRACE ARE FIXED OFF. IF NO MULLION IS REQUIRED THEN PROP AND BRACE APEX UNTIL CLADDING IS COMPLETE.
- D. INSTALL REMAINING RAFTERS. AS EACH RAFTER PAIR IS INSTALLED, AT LEAST ONE PURLIN PER 3M OF RAFTER LENGTH IS TO BE INSTALLED TO SECURE RAFTERS.
- E. INSTALL REMAINING PURLINS
- F. INSTALL KNEE AND APEX BRACES IF AND WHERE APPLICABLE.
- G. REPEAT FOR LEANTO'S.

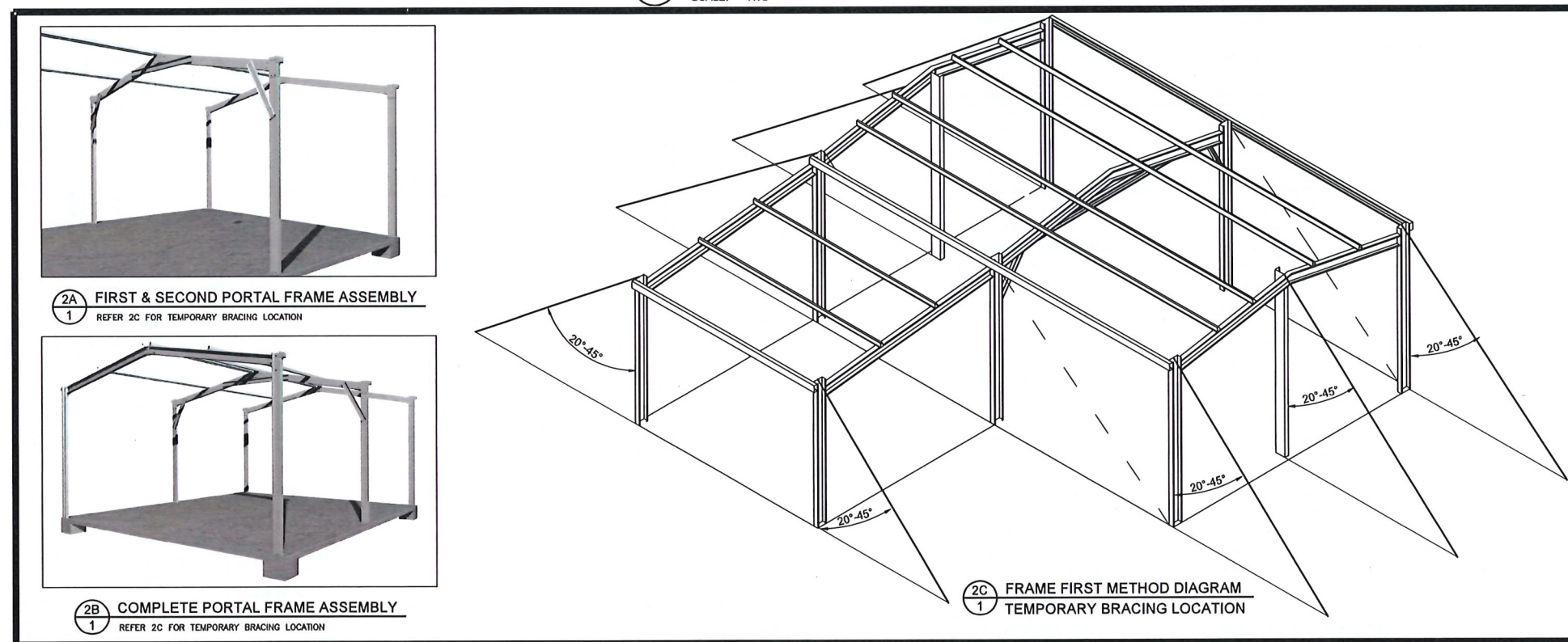
FRAME FIRST METHOD

FOR STRUCTURES OVER 9M SPAN, GREATER THAN 3M HIGH AND GREATER THAN 12M LONG

- A. ASSEMBLE PORTAL FRAMES ON THE GROUND (WITH KNEE AND APEX BRACES IF AND WHERE APPLICABLE). LIFT THE FIRST PORTAL FRAME ASSEMBLY INTO POSITION. FIX OFF TEMPORARY END BRACING (REFER TO DIAGRAM). FIX BASE CLEATS.
- B. PROP APEX UNTIL ENDWALL MULLION AND APEX TEMPORARY BRACE ARE FIXED OFF. IF NO MULLION IS REQUIRED THEN PROP AND BRACE APEX UNTIL CLADDING IS COMPLETE.
- C. THE SECOND PORTAL FRAME ASSEMBLY TO BE LIFTED INTO POSITION. FIX EAVE PURLINS AND AT LEAST ONE PURLIN PER 3M OF RAFTER TO SECURE FRAME ASSEMBLY. FIX BASE CLEATS. FIX TEMPORARY SIDEWALL BRACING.
- D. STAND REMAINING PORTAL FRAME ASSEMBLY AS PER STEP C, FIXING TEMPORARY SIDE WALL BRACING TO EVERY SECOND BAY. BRACE OTHER END PORTAL FRAME AS PER FIRST PORTAL FRAME.
- E. INSTALL REMAINING PURLINS AND GIRTS.
- F. REPEAT FOR LEANTO'S.



1 TILT UP METHOD DIAGRAM
SCALE: NTS



2 FRAME FIRST METHOD DIAGRAM
SCALE: NTS

6 OF 6	SHEET	JOB NO.	DATE	CHECKED	DRAWN	STEEL BUILDING BY
	PERH56798	8/9/2022	TM	FDS	(CONTACT)	WESTERN SHEDS PTY LTD
	NCC 2019					08 94178880
						ROBYN WESTPHAL
						18 WOLLYAM ST
						GOOMALLING

FOR AT

WESTERN SHEDS PTY LTD
08 94178880
ROBYN WESTPHAL
18 WOLLYAM ST
GOOMALLING

SHED SAFE
fairdinkum SHEDS

NORTHERN CONSULTING engineers
Civil & Structural Engineers
50 Punari Street
Currajong, Qld 4812
Fax: 07 4725 5850
Email: design@nceng.com.au
ABN 341 008 173 56

Registered Chartered Professional Engineer
Registered Professional Engineer (Civil & Structural) QLD
Registered Certifying Engineer (Structural) N.T.
Registered Engineer - (Civil) VIC
Registered Engineer - (Civil) TAS

Regn. No. 2558980
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Regn. No. 116373ES
Regn. No. PE0002216
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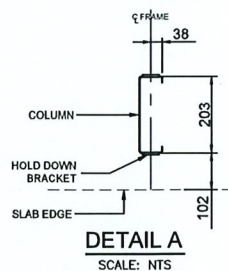
Mr Timothy Roy Messer BE MIEAust RPEQ

Signature *T. Messer*

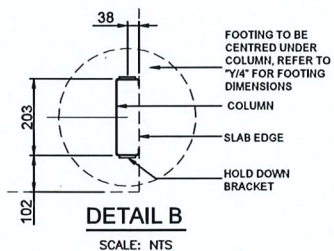
Date 8/9/2022

Registered on the NPER in the areas of practice of Civil & Structural National Professional Engineers Register

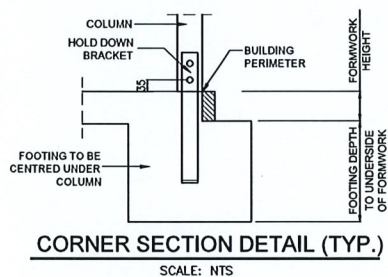
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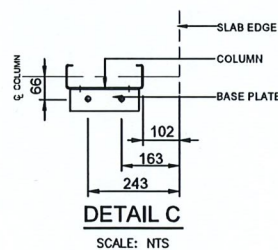
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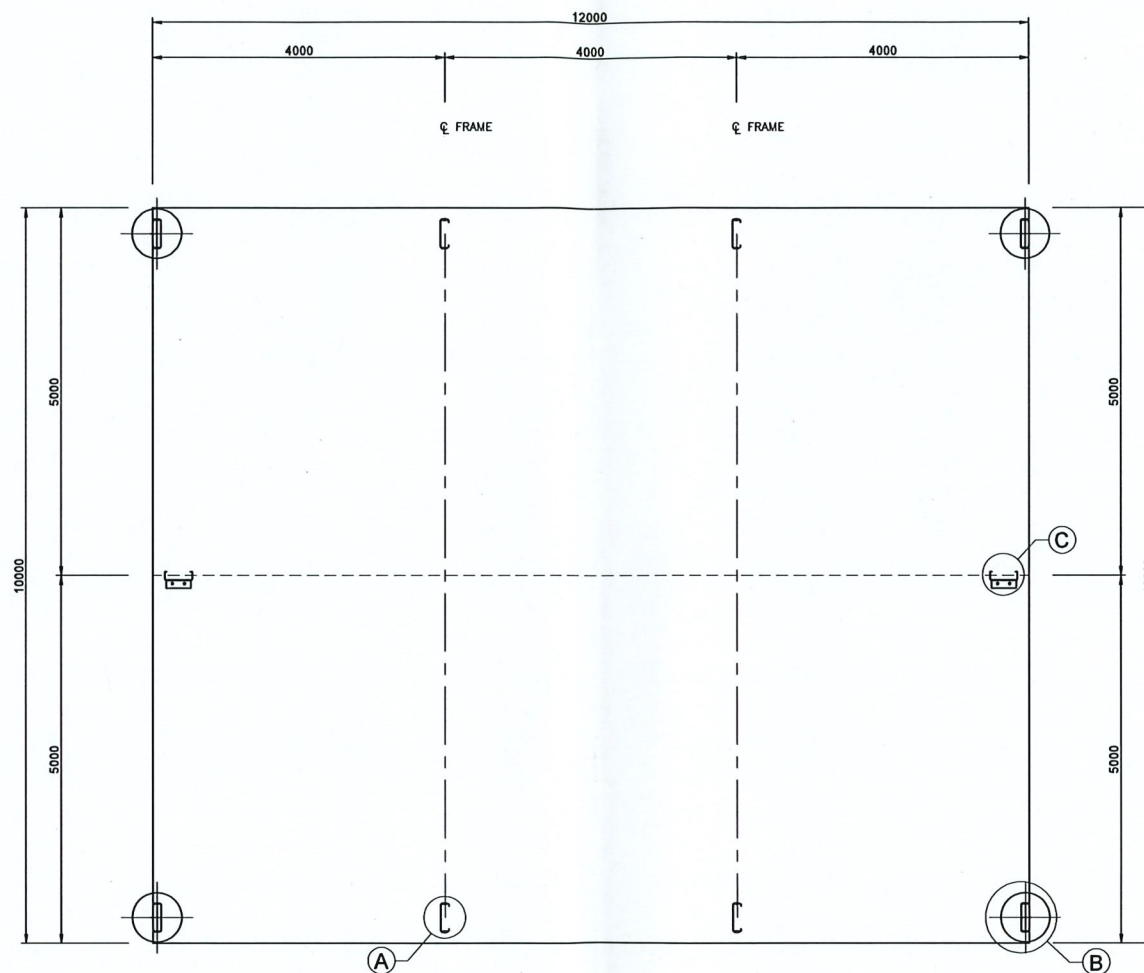
DETAIL B
SCALE: NTS



CORNER SECTION DETAIL (TYP.)
SCALE: NTS



DETAIL C
SCALE: NTS



1 HOLD DOWN BRACKET LAYOUT
SCALE: 1 = 100

IF YOU HAVE A ROLLER DOOR IN THE GABLE END OF YOUR SHED, CONTACT YOUR DISTRIBUTOR TO SEE IF MULLION NEEDS TO BE ROTATED FOR USE AS A DOOR JAMB.

NOT PART OF COUNCIL APPLICATION DOCUMENTATION

JOB NO. PERH56798	DATE 8/9/2022	CHECKED TM	DRAWN FDS
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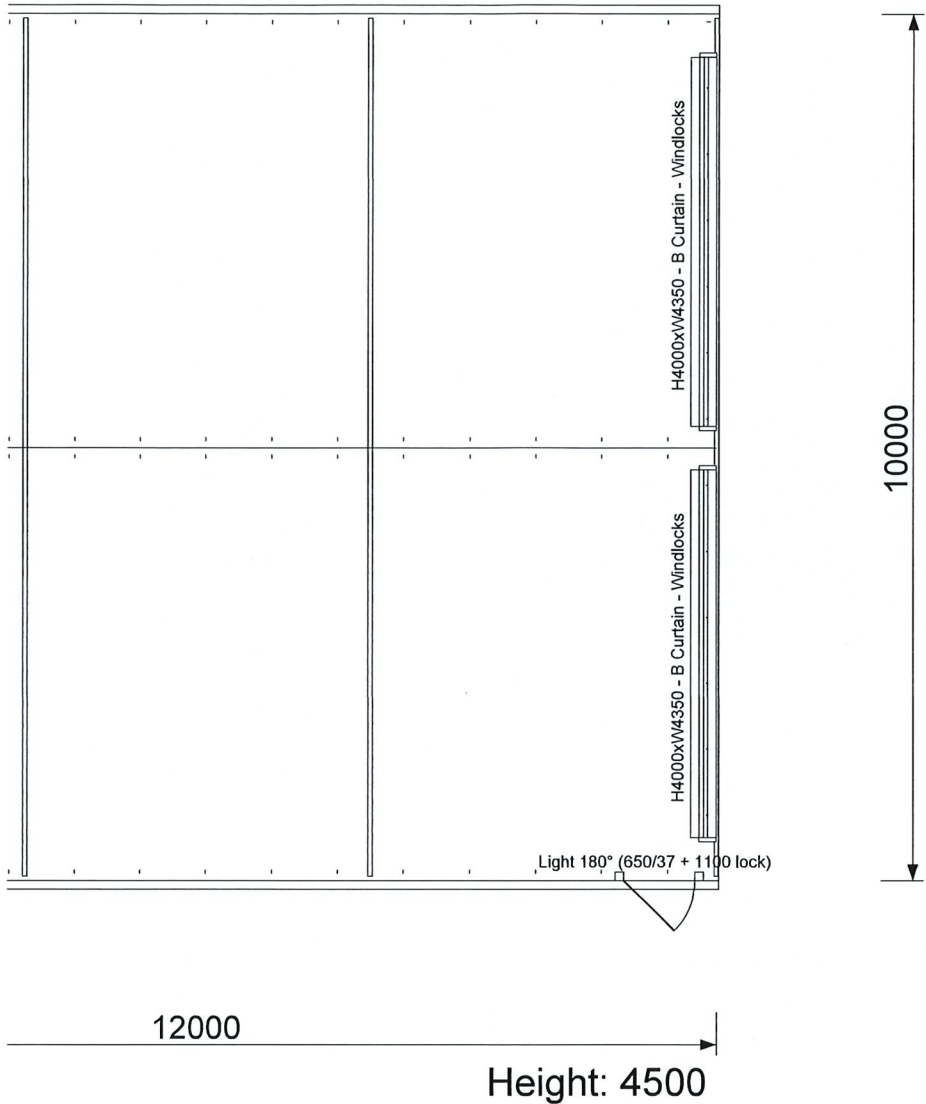
STEEL BUILDING BY
WESTERN SHEDS PTY LTD
08 94178880
FOR
ROBYN WESTPHAL
AT
18 WOLLYAM ST
GOOMALLING



BRACKET LAYOUT

OPTION ITEMS LIST:

- 1 x PA Door
- 1 x Light 180° (650/37 + 1100 lock)
- 2 x Roller Doors
- 2 x H4000xW4350 - B Curtain - Windlocks
- (E1) 1 x Eng - Certificate (WA) - Enduro



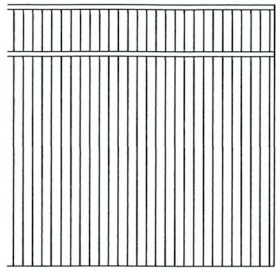
CLIENT NAME: **Ray Rayner**

SITE ADDRESS:
TBA
Goomalling, WA, PC: 6460

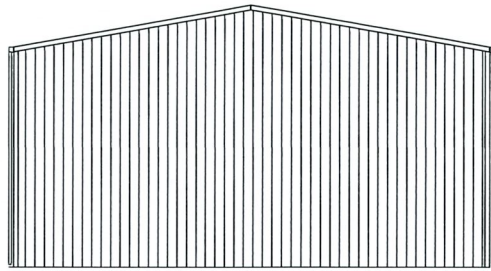
CLIENT SIGNATURE:

.....

TITLE: Plan View		
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DATE: 27/05/2022	PAGES: 1 of 2	



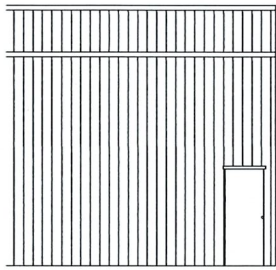
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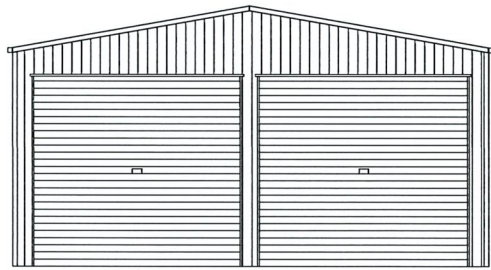
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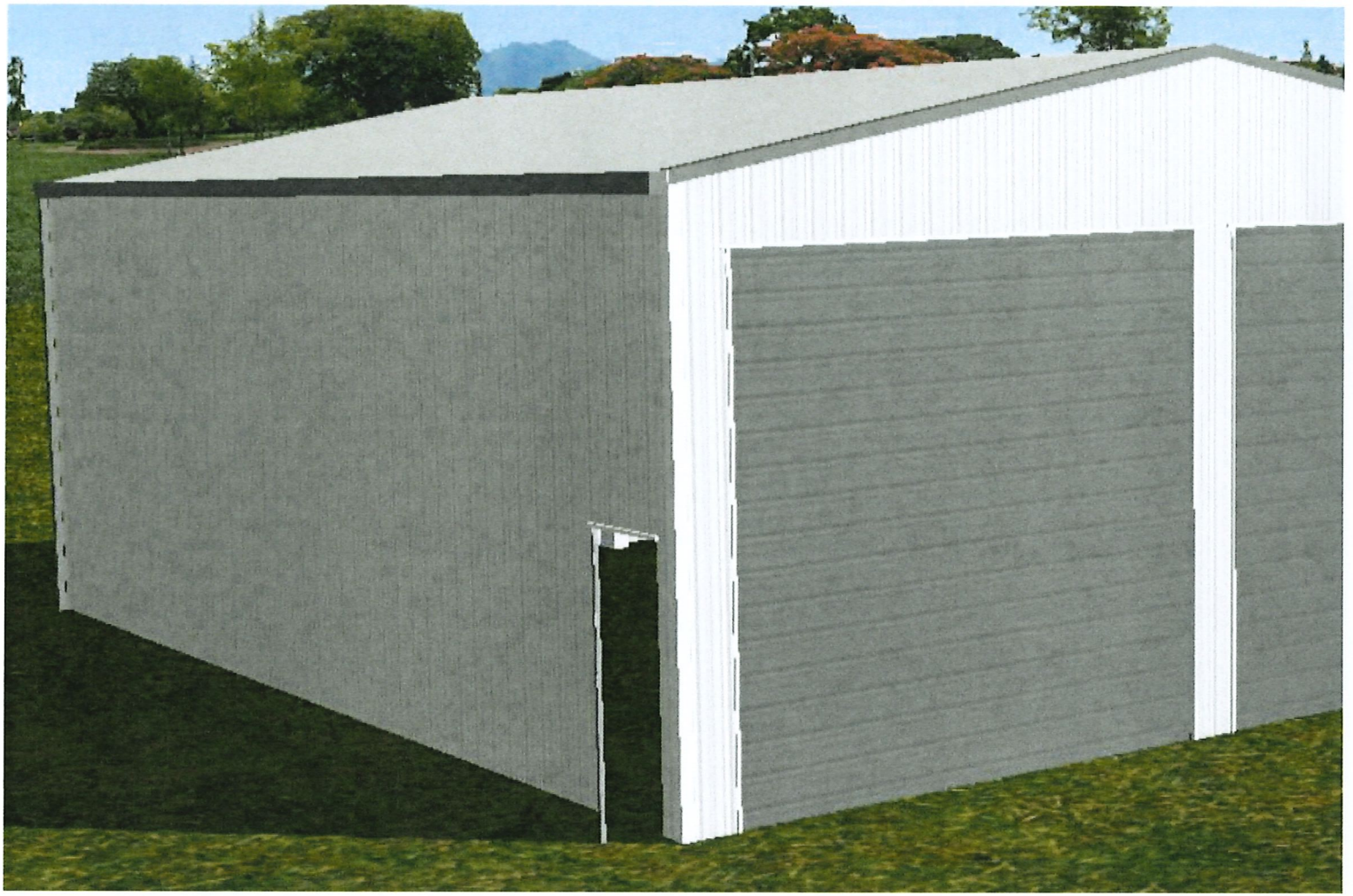
Right



CLIENT NAME: **Ray Rayner**
 SITE ADDRESS: TBA
 Goomalling, WA, PC: 6460

CLIENT SIGNATURE:

TITLE: Elevations View		
QUOTE No: ASHAW54189	SCALE: NTS	REV. A
DATE: 27/05/2022	PAGES: 2 of 2	






18 WOLLYAM ST



 NEW SHED (10 x 12 m)

 EXISTING SHED (TO REMAIN)

 1 METRE
BETWEEN SHED AND FENCE





Available Products

Certificate of Title

2170/854

[Product Info](#)

\$28.20

[Add to cart](#)

Deposited Plan

222512

[Product Info](#)

\$28.20

[Add to cart](#)

Property Interest Report for

2170/854

[Product Info](#)

\$62.50

[Add to cart](#)

Single Property Sales Report for

18 Wollyam Street, GOOMALLING 6460

[Product Info](#)

\$6.80

[Add to cart](#)

Suburb Sales Report for

GOOMALLING

[Product Info](#)

\$38.50

[Add to cart](#)

Gross Rental Value Report for

18 Wollyam Street, GOOMALLING 6460

[Product Info](#)

\$9.00

[Add to cart](#)

Unimproved Value Report for

18 Wollyam Street, GOOMALLING 6460

[Product Info](#)

\$9.00

[Add to cart](#)

TitleWatch for

2170/854

[Product Info](#)

\$33.00

[Add to cart](#)

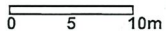
Aerial Photography

18 Wollyam Street, GOOMALLING 6460

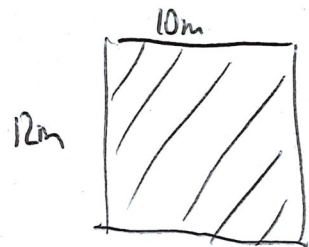
[Product Info](#)

\$26.06

[Add to cart](#)



-31.302358 116.831841 Degrees



Proposed street.

* Intr from boundary within fence of 16 Wollyam St

Consent to Shed Planning

I, L. Krauth of 16 Wollyam Street Goomalling, WA, 6460,
give consent for the owners of 18 Wollyam Street, Goomalling, WA, 6460 to build a shed
of 4.5m high walls at the back of their property. I have inspected and read plans for the
shed.

Signed,



Date:

16/09/2022



11.4 FRAUD RISK MANAGEMENT

File Reference	5.1
Disclosure of Interest	Nil
Applicant	N/A
Previous Item Numbers	No Direct
Date	19 September 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments <ol style="list-style-type: none"> 1. Copy of “Fraud Prevention in Local Government” 2. Copy of “Fraud Risk Management – Better Practice Guide” 	

Summary

Council is to receive the attached reports in its capacity as the Audit Committee, review the contents and discuss with the CEO any policy, process or procedure that it wishes to implement to better manage the potential for fraud.

Background

The Local Government Act 1995 requires a Local Government to have an Audit Committee which the functions of are listed below within the Statutory Environment. The Department of Local Government recently circularized two publications from the office of The Auditor General discussing better practice for fraud management and fraud prevention within the Local Government context. The accompanying narrative was as follows;

“The Auditor General tabled the Fraud Risk Management — Better Practice Guide in Parliament on 22 June 2022. The guide aims to help Western Australian public sector entities to manage their fraud and corruption risks. Fraud risk management comes under regulation 5 of the Local Government Financial Management Regulations — ‘CEO’s duties as to financial management’. Failure to effectively apply the requirements of regulation 5 can result in significant financial loss, inefficiency, financial misreporting or fraud. Better practice also requires CEOs to bring this alert to the attention of their Audit Committee, along with any recommended actions for endorsement and monitoring by the committee.”

Consultation

Nil Other

Statutory Environment

Local Government Act 1995 (as amended).

7.1A. Audit committee

- (1) A local government is to establish (1) an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.



- (2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.

* Absolute majority required.

- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.

- (4) An employee is not to be a member of an audit committee.

[Section 7.1A inserted: No. 49 of 2004 s. 5; amended: No. 5 of 2017 s. 11.]

7.1B. Delegation of some powers and duties to audit committees

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.

* Absolute majority required.

- (2) A delegation to an audit committee is not subject to section 5.17.

[Section 7.1B inserted: No. 49 of 2004 s. 5.]

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

[Section 7.1C inserted: No. 49 of 2004 s. 5.]

AUDIT REGULATIONS

16. Functions of audit committee

An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —
- (i) its functions under Part 6 of the Act; and
 - (ii) its functions relating to other audits and other matters related to financial management;
- (b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
- (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council;



- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —
 - (i) regulation 17(1); and
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor’s other duties under the Act in respect of the local government;
- (f) to oversee the implementation of any action that the local government —
 - (i) is required to take by section 7.12A(3); and
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

Policy Implications

Nil specific

Financial Implications

Nil

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028	
Outcome 4.1	Provide accountable and transparent leadership

Comment/Conclusion

The publications provide a wide variety of information regarding historical fraud incidents, risk assessment techniques, what the current approaches of five audited Councils were, and a number of recommendations including the development of a Fraud and Corruption Management Plan (reviewed every two years).

Some of the recommendations within the Local government report have significant merit and others come with a significant overhead as well. This is where smaller Local Governments are faced with the dilemma in relation to risk vs resource available. There is not always an alignment of available resources to the recommended risk treatments both in financial and human resource terms.



Some of the recommendations include more screening of employees and contractors to ascertain higher levels of credibility, integrity and identity, raising greater awareness of fraud risk and improving systems to capture all potential conflicts of interest to name a few.

The better practice guide provides a framework for a fraud risk management program and has some assessment tools and a host of recommendations that come with a significant overhead. To embrace this level of risk management for our small organisation would likely require an additional staff member in what would be an internal audit/policy development capacity. Currently resources do not exist to take fraud risk assessment and management to this level.

Councillors should review the attached information and;

- Relay any concerns, suspicions or discomfort with existing risk management to the CEO
- Review the information and provide the CEO with any suggestions
- Ascertain whether there is merit in a more rigorous risk assessment structure
- Voice any concerns in relation to conflicts of interest that may exist
- Provide details of any reporting that Council feels should be enhanced for any reason
- Discuss any other matter regardless of relevance to this matter which you feel needs discussion

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Review the in attached reports and provide any feedback to the CEO prior to the October meeting for further discussion or actions.

Western Australian Auditor General's Report



Fraud Prevention in Local Government



Report 5: 2019-20
15 August 2019

**Office of the Auditor General
Western Australia**

Audit team:

Aloha Morrissey
Gareth Govan
Adam Dias

National Relay Service TTY: 13 36 77
(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.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

Fraud Prevention in Local Government

Report 5
August 2019



**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

FRAUD PREVENTION IN LOCAL GOVERNMENT

This report has been prepared for submission to Parliament under the provisions of section 25 of the *Auditor General Act 2006*.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Auditing and Assurance Standards. Narrow scope performance audits have a tight focus and generally target entity compliance with legislation, public sector policies and accepted good practice.

The audit objective was to assess whether local government entities have taken appropriate steps to prevent fraud.

I wish to acknowledge the cooperation of staff at the local government entities included in this audit.

A handwritten signature in black ink, appearing to read 'C Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
15 August 2019

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Auditor General's overview

All organisations, public and private, face the risk of fraud. This will remain the case wherever people and scarce resources interact. Fraud, or even the perception of fraud, can have a serious impact on an organisation's reputation and resources. It can stem from inside or outside the organisation and by its nature is deceitful, dishonest, and often hard to detect. Numerous Corruption and Crime Commission investigations highlight the risks organisations face.



However, there are practical steps organisations can take to reduce fraud risks and build their fraud resistance. These include creation of a strong ethical culture that sets the standard of behaviour for all staff, raising staff awareness of the risks, and implementing good practice controls to manage them.

This audit found that many local governments have not assessed their fraud risks, and do not have comprehensive fraud management plans and programs. Most could do more to educate their staff on integrity policies and controls to reinforce anti-fraud messages and consider fraud risks in their daily duties. Local governments also need to make sure they have clear and easy processes for people to report any fraud concerns.

It was pleasing to find that all the local governments we reviewed had some fraud controls in place and the staff my audit team dealt with during the audit were diligent. But, high staff turnover and work load makes implementing good fraud controls even more of a priority.

I would like to acknowledge the willingness of the entire sector to engage with our questionnaire. Nearly 80% of local governments responded, providing valuable information about fraud approaches across the local government sector.

I encourage all entities to use the principles highlighted in Appendix 2 to build on their existing structures and practices, in a way that best suits their needs.

Executive summary

Introduction

Recent high profile investigations into fraud in the public sector by the Corruption and Crime Commission (CCC) in Western Australia (WA) have featured a number of local government entities (entities).

There are 148 entities in WA. In 2017-18, the sector spent more than \$4 billion, employed around 17,000 staff, and administered \$45 billion of assets. Fraud in this sector could result in substantial material and reputational losses, and this level of risk calls for entities to implement strong controls and better practice approaches to reduce the threat of fraud.

This audit reviewed whether entities have taken appropriate steps to prevent fraud, through the following lines of inquiry:

1. Have entities implemented a coordinated approach to manage fraud risks?
2. Do entities have adequate controls for preventing and detecting fraud?
3. Do entities respond appropriately to suspected fraud?

The purpose of this audit was to review the systems that entities had in place. We did not seek to identify any specific instances of fraud.

The audit included a sector wide questionnaire on entity approaches to managing fraud risks (see Appendix 3 for a summary of results). We conducted a more detailed review at the:

- Shire of East Pilbara
- Shire of Katanning
- City of Nedlands
- Shire of Serpentine-Jarrahdale
- City of Vincent.

Our sample focussed on entities that had not been part of recent audits, and included entities of varying size, from both metropolitan and regional areas.

Conclusion

Local government entities can do more to prevent fraud. We found entities do have some controls in place, but would benefit from better understanding their specific fraud risks and taking a coordinated approach to managing them.

Our questionnaire found many entities have not assessed their fraud risks, or created a plan to deal with fraud. The responses highlighted gaps in prevention and detection approaches. Many entities can do more to raise staff awareness of fraud, improve their screening processes, and strengthen protections for informants.

Our detailed review of 5 entities confirmed these results. We found they had core integrity policies in place, but none had assessed all their fraud risks, and implemented a coordinated approach to manage them. All entities could build on their current policies and practices to make workplaces more fraud resistant, and improve their reporting avenues to strengthen their ability to respond to fraud.

Background

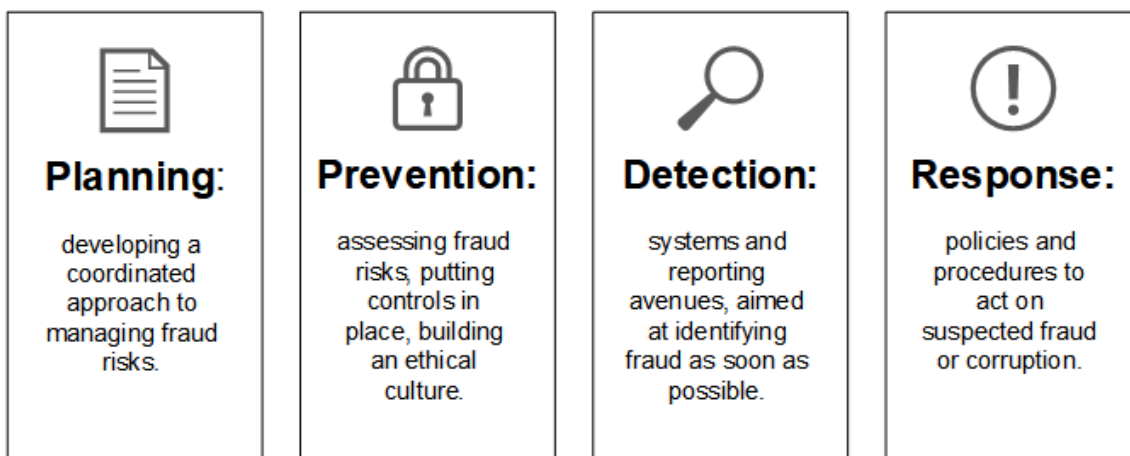
Fraud is the act of obtaining a benefit, financial or otherwise, by deception. By its nature it is deceitful and dishonest, and can be very hard to detect particularly if collusion is involved. It is important that public sector entities design and implement strong internal control frameworks to prevent fraud.

Meeting legislated requirements provides entities with some level of fraud control (Appendix 1), particularly around council decision-making processes. Legislation includes requirements for:

- council and advisors to disclose conflicts of interest
- disclosure of financial interests for some staff
- the creation of Codes of Conduct
- handling of gifts
- when tendering is required for procurement activities.

This is the second report that we have tabled on public sector fraud controls. The previous report in 2013 reviewed 9 state government entities against elements taken from the *Australian Standard AS 8001-2008 Fraud and Corruption Control* (the Standard).

The Standard contains better practice guidance for controlling fraud risks. It is informative, flexible, and forms the basis of approaches in state and local government entities across Australia. It recommends entities tailor an approach that suits their needs, based on 4 components:



In developing our expectations for entities, we considered:

- key principles from the Standard
- guidance issued to entities by the Department of Local Government, Sport and Cultural Industries
- reports published by the CCC and the Public Sector Commission (PSC)
- guidance material issued by audit offices in other jurisdictions
- the best practice guide for fraud and corruption control published by the Crime and Corruption Commission in Queensland
- international research.

Recommendations

In line with better practice, all entities should ensure they implement a coordinated approach to manage their fraud risks. Entities should:

1. assess fraud risks across their business
2. develop a Fraud and Corruption Control Plan and review it at least once every 2 years
3. develop and implement a periodic fraud awareness training program for all staff
4. ensure that all conflicts of interest are recorded, assessed and appropriate management plans are in place
5. have policies and procedures in place to verify the identity and integrity of employees and suppliers
6. document clear internal processes and systems to report any potential fraud, that include anonymous reporting
7. collect and analyse information received about potential fraud to identify any trends or emerging issues.

Under section 7.12A of the *Local Government Act 1995*, all audited entities are required to prepare an action plan addressing significant matters relevant to their entity for submission to the Minister for Local Government within 3 months of this report being tabled in Parliament and for publication on the entity's website. This action plan should address the points above, to the extent that they are relevant to their entity, as indicated in this report.

Response from audited local government entities

All 5 audited entities supported the audit findings and accepted our recommendations. Appendix 4 includes the full responses from audited entities.

Audit findings

Entities have not implemented a coordinated approach to manage their fraud risks

We found that entities have not developed a good understanding of their fraud risks, or a clear vision of how they will manage them. As a result, entities cannot be sure they have adequate controls in place. These findings are similar to those of our 2013 audit into State government entity fraud controls, which found a lack of risk assessment and planning¹.

Entities have not assessed their business for fraud risks

None of the entities we reviewed had assessed all their fraud risks. We found strategic risk registers included some consideration of external theft and fraud. But, these were incomplete, focussed on external threats, and did not consider all fraud risks. This supports results from our questionnaire, as 25% of respondents told us they had not completed a fraud risk assessment. Completing an assessment would give entities a view of all their risks, and allow them to evaluate their controls.

Twenty-nine of the 116 entities (25%) that responded to this part of our questionnaire advised that they had not assessed their fraud risks. These entities had a combined expenditure of over \$310 million in 2017-18.

Entities have not planned how to manage fraud risks

We found that most entities have not developed a Fraud and Corruption Control Plan (Plan). These results are similar to those from our 2013 audit of fraud prevention in State government entities². That audit reviewed 9 State government entities and found none had developed a Plan. Plans are important better practice tools that capture an entity's commitment to manage its fraud risks, communicate its approach, and set timeframes and responsibilities.

Of the entities reviewed, only East Pilbara had developed a Plan. While the Shire completed this in 2013, it has not implemented any of the Plan's actions.

All 5 entities had Codes of Conduct (Codes) and East Pilbara, Nedlands and Vincent also have strategic fraud prevention policies. While these contain anti-fraud information, they are not as comprehensive as a Plan as they do not include controls, or assign timeframes or responsibilities for actions. Without a Plan, entities cannot be sure their approach to managing fraud risks is comprehensive.

Responses to the questionnaire show this is an issue across the sector, as more than half (54%) the entities told us they had not created a Plan.

We received documents from 26 of the entities who told us they had a Plan or equivalent. However, we found only 7 of these contained all the key elements of the Standard³. A further 8 contained at least 2 of the elements. Avenues for reporting suspected fraud, key controls to deal with fraud related risks and comprehensive fraud risk assessments were elements that were most commonly absent.

¹ Office of the Auditor General 2013 *Fraud prevention and detection in the Public Sector*. Report 7 – June.

² Ibid.

³ We reviewed the documents for key elements of the Standard including an entity position statement, accountabilities, a fraud risk assessment, outline of key controls, and reporting avenues and protections.

Entities could make themselves more fraud resistant if they strengthen their controls

We found that entities could make their organisations more fraud resistant if they raise staff awareness of risks, improve how they manage conflicts of interests, and better screen employees and suppliers.

Entities need to raise staff awareness of fraud risks

The Standard describes building a strong anti-fraud culture as a key strategy for managing the risk of fraud. Messaging to staff can help entities build and maintain fraud resistant cultures. Entities should commit to a program to raise staff awareness of integrity policies. By tracking participation they can be sure staff are aware of risks, the controls that are in place, and their responsibilities.

We found entities have not established regular programs to raise and maintain staff awareness of fraud risks. None of the entities we reviewed had established a regular training program, or had kept records of staff participation. The questionnaire provided similar results, with 55% of entities advising they did not train staff in fraud risks and controls.

Some of the entities we reviewed have made efforts to raise staff awareness of fraud risks and integrity policies. We found:

- 3 entities had used training, forums, or newsletters to engage staff in managing fraud risks (Figure1)
- 2 entities had tailored the language in their Codes to make them easier for staff to understand. To explain conflicts of interest, Serpentine-Jarrahdale used plain English rather than text from legislation, and Katanning included “real world” examples.

Katanning	Nedlands	Serpentine-Jarrahdale
The Infrastructure Department received refresher training on the Shire’s code of conduct in January 2019.	Information about integrity issues have been included in staff newsletters. For example: <ul style="list-style-type: none"> • information on ethical decision making – August 2018 • article on conflicts of interest - September 2018. 	The Shire has conducted a series of staff forums. For example: <ul style="list-style-type: none"> • CEO led a forum on fraud controls - March and April 2017 • ‘good governance’ forum - September 2018 • forum on misconduct prevention, including a presentation from the PSC - January 2019.

Source: OAG using entity information

Figure 1. Examples of recent efforts to raise fraud awareness

All the entities we reviewed provided employees with key integrity policies at induction. However, none required staff to revisit the policies. The Standard recommends all employees confirm they understand and follow the Code, and other integrity policies, on a yearly basis. Results from our questionnaire suggest this is an issue across the sector, as 89% of entities told us they do not require staff to do this. Recording annual compliance would give entities a level of assurance that staff are regularly engaging with integrity policies and messages.

Not all conflicts of interest are captured

Three of the entities we reviewed did not capture all the conflicts of interest their staff may face. In line with legislation, entities record conflicts of staff and elected members on matters discussed by council. Entities also document financial, proximity and impartiality interests of elected members and senior staff.

However, processes are not in place to capture, assess and manage any other interests staff have that may conflict with their daily duties. Entities cannot be sure they appropriately manage all conflicts of interest (actual, potential or perceived), as they rely on individual business units to handle operational issues with no formal guidance or process. Staff need to be aware that they have a responsibility to declare any interests that could conflict with performing their public duties. Entities then need to capture and manage those declarations.

Vincent and Serpentine-Jarrahdale have recently implemented processes to better capture all conflicts of interest. Both entities have developed registers to capture the conflict, and require a manager or executive to approve the management plan. During the audit, both entities provided staff with guidance on how and when to make a declaration.

More screening of employees and suppliers would help entities reduce risks

The entities we reviewed did not have adequate policies to screen staff or suppliers. Good screening controls would give entities some assurance of the identity, integrity and credentials of employees and suppliers.

None of the entities we reviewed had policies in place to screen staff. These findings are similar to those in our 2019 audit *Verifying Employee Identities and Credentials*⁴.

Despite the lack of policy, 4 entities did retain copies of qualifications and identification. However, none consistently confirmed that qualifications were authentic or checked work histories. One entity did not engage in any police checks or do any checks beyond calling referees. Entities need consistently applied processes to confirm the identity, integrity and academic credentials of potential employees. The Standard also recommends entities screen all new employees and any employee transferring to an executive or high-risk area.

None of the entities we reviewed routinely screened their suppliers. Our questionnaire returned similar results, with less than 30% of respondents conducting media searches, police clearances or verifying directors' details. Purchases over \$150,000 are subject to tender which include some checks, including an ABN confirmation and receiving information on the financial position of the supplier. However, smaller purchases are not subject to this process.

To reduce fraud risks, the Standard recommends that entities verify the credentials of suppliers. Entities that have a large number of suppliers should consider a risk-based approach to screening to ensure appropriate use of resources.

Better reporting avenues would help entities detect and respond to fraud

To be well informed, entities need to have strong systems to receive, capture and act on information about potential fraud. International research has shown that organisations most frequently detect fraud through informants (whistleblowers)⁵.

⁴ Our audit found only 3 of the 8 entities reviewed had policies to verify employee identities and credentials.

⁵ Association of Certified Fraud Examiners 2018 *Report to the nations: global study on occupational fraud and abuse*. p4.

We found that it was not always clear how staff, the public or suppliers should report suspected fraud. The entities we reviewed did not have ways for individuals to make anonymous reports of potential fraud, other than Public Interest Disclosures (PID) through the *Public Interest Disclosure Act 2003* (PID Act). They also did not have a process in place to analyse all information they received about potential fraud. Entities may miss important information if reporting avenues are not clear or if reports are not analysed.

Entities need to better communicate how staff, suppliers and the public can report suspicious behaviour

At the entities we reviewed, Codes direct staff to report concerns of fraud to the CEO, deputy, or HR manager. However, there is no guidance for how a staff member would do this. Staff members may be reluctant to go directly to the executive on such a sensitive topic or when the suspicion relates to senior staff. The Standard highlights the need for formalised reporting systems and that these should include multiple avenues. Similarly, the Crime and Corruption Commission in Queensland has advised that employees will feel more confident in making reports if systems are readily accessible and well publicised⁶.

The PID Act encourages people to report concerns of wrongdoing in the public sector. Individuals can report concerns to authorised officers or to 1 of the authorities listed in the PID Act (such as the Auditor General for concerns including substantial unauthorised use of public resources). Other external reporting avenues include the CCC, PSC or the Western Australia Police Force.

All the entities we reviewed had clear processes around making a PID and had PID officers in place. However, entities should not rely only on PIDs, as this does not capture all potential reports or allegations. Staff may not wish to engage with the PID process or may not have information suitable for an investigation. The PSC reported that local government entities received 13 PIDs in 2017-18⁷.

Our questionnaire showed that many other entities could improve their reporting processes and protections. One third of respondents told us they did not have systems in place to protect staff who reported fraud. Of those that did have protections, 32% told us they relied solely on PIDs. Individuals may be reluctant to report concerns if they do not feel adequately protected.

Entities should include anonymous reporting options to encourage reporting

At the entities we reviewed, internal avenues to report suspected fraud did not include anonymous options. Both the Standard and guidance from other jurisdictions has raised the need for internal reporting to include options for anonymity. Making reports of wrongdoing can be difficult for some people and providing an anonymous option can make it easier.

We note that East Pilbara's Plan directs staff wishing to make an anonymous complaint to external agencies, either the CCC or the PSC. While directing staff to appropriate external reporting options is important, in our view better practice would be for internal reporting to also have anonymous options.

Entities need to better use information they receive about suspected fraud

None of the entities we reviewed have a way to capture, collate and analyse all information about potential fraud. The Standard expects organisations to develop a program and

⁶ Queensland Crime and Corruption Commission 2018 *Fraud and Corruption Control: best practice guide* p49.

⁷ Public Sector Commission 2018 *State of the sector statistical bulletin*: Integrity and Conduct Survey results.

recommends the development of a fraud register. Capturing information in a central location would make it easier for entities to look for trends, identify issues early and act appropriately.

Entities have reported potential fraud to the CCC. The entities we reviewed told us they had reported 4 instances of potential fraud in the past 5 years.

Audit focus and scope

This audit assessed whether local government entities have taken appropriate steps to prevent fraud. We asked the following questions:

1. Have entities implemented a coordinated approach to manage fraud risks?
2. Do entities have adequate controls for preventing and detecting fraud?
3. Do entities respond appropriately to suspected fraud?

During our audit we considered:

- key principles from the Fraud and Corruption Control Standard (AS 8001-2008)
- guidance issued to entities by the Department of Local Government, Sport and Cultural Industries
- guidance material issued by audit offices in other jurisdictions
- reports published by the CCC and the PSC
- the best practice guide for fraud and corruption control published by the Crime and Corruption Commission in Queensland
- international research.

During the audit we:

- provided a questionnaire to all 148 local government entities, requesting information about approaches to managing fraud risks.
 - 118 entities responded to the questionnaire (see Appendix 3)
 - 91 provided copies of their Codes of Conduct
 - 26 provided copies of their Plans. We reviewed the Plans for key elements of the Standard, including an entity position statement, accountabilities, a fraud risk assessment, outline of key controls, and reporting avenues and protections.
- reviewed approaches in more depth at 5 entities. This included interviews with key staff, and reviews of policies, registers and complaints systems. This sample included entities ranging from relatively small to large, from both metropolitan and regional areas.

We did not conduct detailed reviews of procurement, record keeping or systems for verifying employee identities. These areas were the focus of recent performance audits by this Office.

This was a narrow scope performance audit, conducted under section 18 of the *Auditor General Act 2006* and in accordance with Australian Auditing and Assurance Standards. Narrow scope performance audits have a tight focus and generally target entity compliance with legislation, public sector policies and accepted good practice. The approximate cost of undertaking and tabling this audit is \$300,000.

Appendix 1: Summary of legislated responsibilities

Entities are required to meet a number of legislated responsibilities that help control fraud risks. A summary of key elements are listed below. This list is not exhaustive.

Legislation	Fraud related requirements
<i>Local Government Act 1995</i>	<ul style="list-style-type: none"> • disqualifies individuals from becoming elected members due to insolvency, criminal convictions, or misapplication of funds • councils must believe that a person is suitably qualified for the position of CEO, and CEOs must believe that staff are suitably qualified for their positions • all employees must be selected in accordance with the principles of merit and equity • mandates a general need for good government and the creation of a Code of Conduct • council members, the CEO and designated staff members must disclose financial interests' • employees must disclose any interests when they are advising or reporting to council • an audit committee must be formed • sets out penalties for improper use of information
Local Government (Rules of Conduct) Regulations 2007	<ul style="list-style-type: none"> • requires council members to act ethically, be open and accountable • forbids council members from influencing employees or using their office for personal advantage • council members must declare any interests in matters being discussed at council or audit committee meetings • sets out restrictions on gifts and travel contributions to councillors and requirements for records to be kept
Local Government (Financial Management) Regulations 1996	<ul style="list-style-type: none"> • CEOs are to establish efficient systems and procedures for collection and custody of money owing to the entity
Local Government (Audit) Regulations 1996	<ul style="list-style-type: none"> • describes the function of the audit committee • Regulation 17 requires a CEO to review appropriateness and effectiveness of systems and procedures relating to risk management, internal control and legislative compliance. This is then reported to the audit committee
Local Government (Administration) Regulations 1996	<ul style="list-style-type: none"> • sets out information on disclosure of financial interests • provides detailed information on what value of gifts must be reported and which are prohibited • requires a register of gifts to be publicly accessible • requires Codes of Conduct to contain information on gifts, travel contributions and disclosing interests

Legislation	Fraud related requirements
Local Government (Functions and General) Regulations 1996	<ul style="list-style-type: none"> • entities must develop a policy for purchases less than, or equal to, \$150,000 • purchases worth more than \$150,000 must be conducted through tender • sets out requirements for pre-qualified suppliers
<i>Public Interest Disclosure Act 2003</i>	<ul style="list-style-type: none"> • entities must <ul style="list-style-type: none"> ○ publish internal procedures for reporting a PID ○ designate at least 1 PID officer to receive reports. They must comply with the Public Sector Commissioner's minimum standards of conduct and integrity

Source: OAG

Appendix 2: Better practice principles

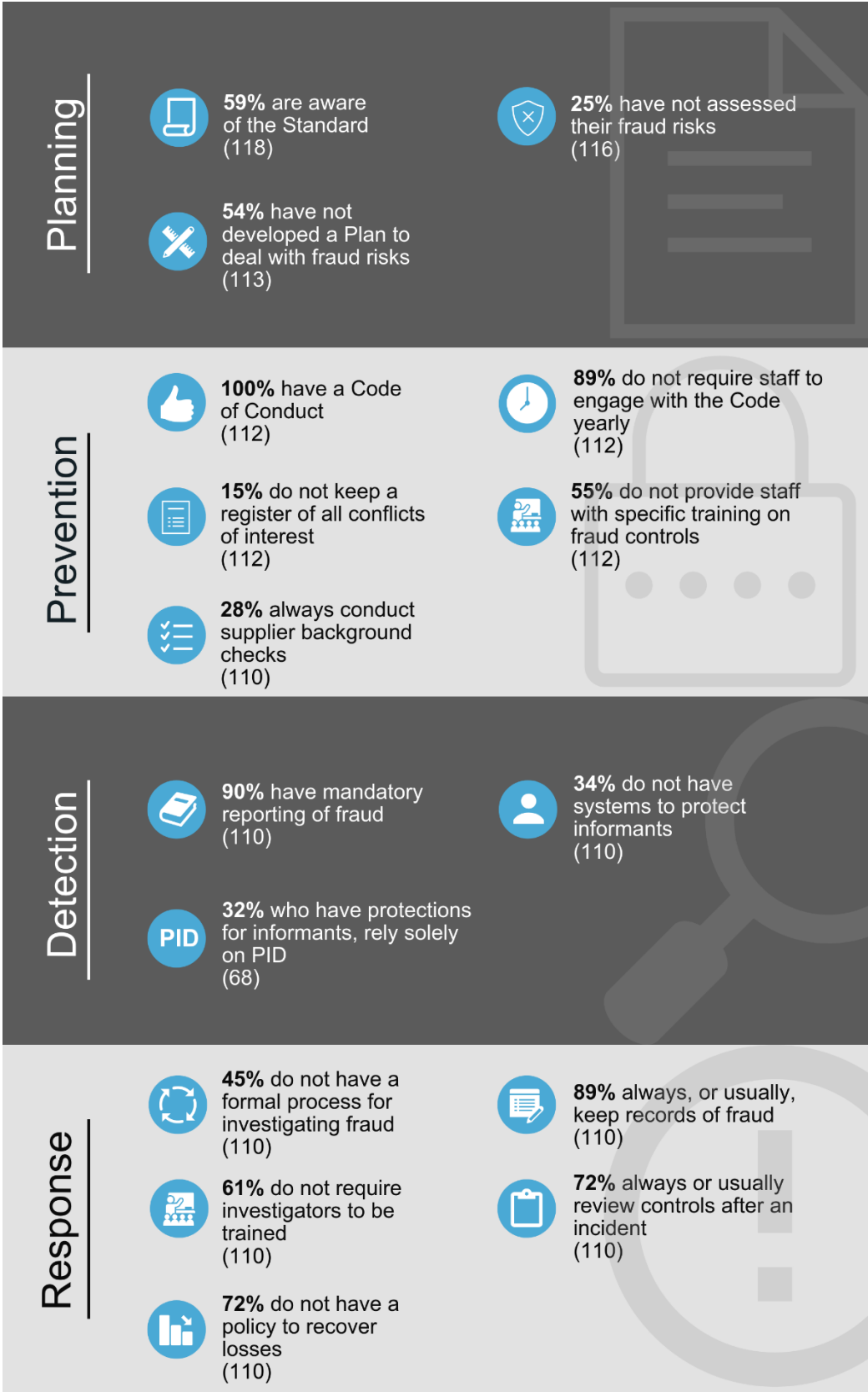
The table below shows key principles on which our audit focused. These principles are not exhaustive. Entities seeking to implement better practice approaches should also consult the Standard, and the guidelines prepared by the Department of Local Government, Sport and Cultural Industries.

Objective	Principle	What we would expect
Planning Develop a coordinated approach to manage fraud risks	Risks are understood	<ul style="list-style-type: none"> Fraud risks across organisation are assessed, documented and controls are in place.
	Approach is documented	<ul style="list-style-type: none"> Fraud and Corruption Control Plan (Plan) is in place and reviewed at least once every 2 years.
	Internal audit considers fraud risks	<ul style="list-style-type: none"> Audit committee engages with internal audit plan to ensure fraud risks are considered.
Prevention Create a fraud resistant organisation	Policy framework is in place	<ul style="list-style-type: none"> Integrity policies (such as Codes of Conduct and conflicts of interest) are appropriate, clearly written and available. Staff regularly engage with integrity policies. For example, signing yearly an understanding of the Code of Conduct. Fraud prevention and awareness training, newsletters and presentations are used to communicate entities ethical standards to staff.
	Internal controls are in place	<ul style="list-style-type: none"> Business processes, especially those assessed as higher risk, have controls that are well documented, updated and understood by all staff. Entities verify identity and credentials of all new employees and employees transferring to areas of higher risk, including: <ul style="list-style-type: none"> verify necessary qualifications review of past work history and referee checks criminal background checks confirm professional memberships are valid. Supplier credentials are checked, particularly for high-risk or high value purchases, including: <ul style="list-style-type: none"> Confirm ABN confirm directors are not bankrupt or disqualified.

Objective	Principle	What we would expect
<p>Detection</p> <p>Entities are ready to detect fraud</p>	<p>Detection systems are in place</p>	<ul style="list-style-type: none"> • Entities should implement detection systems, as appropriate to their business needs, to identify potential fraud as soon as possible. • Multiple avenues are in place for staff, the public and suppliers to report concerns. • Reporting processes are well advertised, and include anonymous options.
<p>Response</p> <p>Entities are ready to respond to potential fraud</p>	<p>All information is considered</p>	<ul style="list-style-type: none"> • Entities should implement processes to record, analyse and escalate all incidents. • Processes are in place to review internal controls after incidents.

Source: OAG

Appendix 3: Summary of local government fraud questionnaire results



Number of responses to question marked in (*)

Source: OAG

Appendix 4: Full responses from audited entities

Shire of East Pilbara

Specific responses to recommendations

The Shire of East Pilbara agreed with all recommendations. They provided additional comments on recommendations:

2. Agree. But it is noted that the Shire of East Pilbara does have a Fraud and Corruption Plan. Our priority should be to deploy the plan effectively within the organisation and to undertake regular reviews internally
4. Agree. Conflicts of interest are recorded for elected members and key officers who are writing reports and/or attending Council meetings. It is noted that conflicts of interest for staff need to be recorded and this practice needs to be embedded further within the organisation.

Shire of Katanning

Specific responses to recommendations

The Shire of Katanning agreed with all recommendations.

City of Nedlands

The City is encouraged by the audit work of the Office of Auditor General in the local government space and believes that its work to date in providing clarity on governance inconsistencies and interpretation in local government, which is long overdue.

Specific responses to recommendations

The City of Nedlands agreed with all recommendations and advised they will aim to implement a streamlined and coordinated approach towards risk management within the next 18 months. They provided additional comment on recommendations:

1. Agree. In the past, the City has conducted an organisation wide Risk Assessment program which incorporated a fraud risk assessment. However, the City will aim to undertake the first full fraud risk assessment within next 18 months.
2. Agree. The City will aim to develop and implement a control plan within 8 months.
3. Agree. 2019/20 training will be scheduled followed by annual training.
4. Agree. The City agrees that all conflicts of interest are to be recorded and assessed. At present, the implemented process is to record, assess and manage the declared conflict of interest by the Elected Members and staff for any matter to be discussed at Council meetings. Based on this recommendation the City agrees that procedures should be in place for assessing and recording all conflicts of interest; however, is not aware of the nature, content or need for management plans to achieve this. The City will aim to implement an appropriate Procedure within 8 months.
5. Agree. It is noted that the need for and extent of verification, is a matter to be considered within proper risk assessment, as part of policy and procedures scope. At present, there are verification processes in place for both employees and suppliers. However, there is definitely room for the improvement in this area. Accordingly, the City will aim to review and update its HR and suppliers' policies and procedures within 12 months.

6. Agree. The City will aim to implement this within 12 months.
7. Agree. Once the work around the implementation of streamlined and coordinated approach towards fraud risk management is completed, the City will be able to perform the above task on an ongoing basis.

Shire of Serpentine-Jarrahdale

The Shire of Serpentine Jarrahdale welcomes the findings and subsequent recommendations of the 2019 Performance Audit for Fraud Prevention in Local Governments. It considers that the report is a balanced representation of areas and a good platform to work towards enhanced fraud management activities.

Specific responses to recommendations

The Shire of Serpentine-Jarrahdale agreed with all recommendations. They provided additional comment on recommendations:

1. Agree. The Shire will continue the fraud risk activities scheduled in the Internal Audit – Interim Audit Plan 2019. Outcomes of the initial risk / control activities will be transitioned to the updated Risk Framework when complete. Timeframe: April 2020.
2. Agree. The Shire will build a framework for management of fraud with a view to integrate into ongoing awareness and training processes inclusive of periodic review. Timeframe: April 2020
3. Agree. The Shire is in the process of implementing a learning and development management system. Induction and code of conduct are scheduled to be the initial modules to be implemented. The modules will be required on a periodic basis and be supported with audit trails and electronic signatures for tracking attendance. Timeframe: December 2019.
4. Agree. Building upon processes implemented to capture all conflicts of interest, the Shire is in the process of rolling out a consistent conflict of interest awareness process and supporting policy / procedure environment. Once the learning and development management system is implemented the Shire will progress to implement a specific module within the system. Timeframe: April 2020.
5. Agree. Employees - Policies will be reviewed to document a risk based approach to the screening of employees including enhancing the approach to assess qualifications, references and background searches. Suppliers - Policies will be reviewed to document a risk based approach to the screening for suppliers including consideration of legal history and checking of supplier Directors. Timeframe: December 2019.
6. Agree. Whistle-blower processes are scheduled to progress. The scope and approach of the processes will be informed by the recommendations of the report. Timeframe: October 2019.
7. Agree. Whistle-blower processes are scheduled to progress. The scope and approach of the processes will be informed by the recommendation of the report. April 2020.

City of Vincent

The City of Vincent (City) accepts the finding in the report and acknowledges that there are gaps in the City's current management and reporting of potential fraud. The City will table the Summary of Findings to its Audit Committee in August 2019, along with a management plan to address the recommendations identified. The management plan will be monitored by the Audit Committee to ensure all items are adequately completed.

Specific responses to recommendations

The City of Vincent agreed with all recommendations. They provided additional comment on recommendations:

1. Governance will develop and implement a program for the annual review of fraud risks across the business. The proposed implementation date is June 2020. The findings of the annual review will be tabled at Audit Committee, with any items requiring action being included in the Audit Log and monitored by the Audit Committee until completion.
2. Governance will review the City's current Fraud and Corruption Prevention Policy and prepare a control plan which incorporates this policy. The proposed implementation date for the plan is June 2020. The plan will be reported to Audit Committee annually and updated as required.
3. Human Resources with the support of Governance will develop and implement an online fraud awareness training program to be completed by all staff. New staff will be required to complete the training as part of their online induction process and current staff will receive notification to complete the training annually via the induction portal. The proposed implementation date is January 2020.
4. The City currently has a register for Elected Members and senior staff as required by the Local Government Act 1995 and a register to capture and manage any other actual, perceived or potential staff conflicts of interest. Governance, in coordination with Human Resources, will ensure all staff are aware of the conflict of interest disclosure requirements and provide training for new staff as part of the induction process.
5. Human Resources will develop and implement a recruitment and selection policy and procedure (which will include identity and integrity checks) for the City. Human Resources will periodically monitor employees for change of circumstances via a declaration form which WALGA are currently preparing to supply to Local Governments. The proposed implementation date is January 2020. Finance will review and update the City's supplier verification process. The proposed implementation date is December 2019.
6. The City will investigate systems and processes to report any potential fraud, including anonymous reporting. The proposed implementation date is December 2020.
7. The fraud reporting system, as referred to in 6. above, should enable this data to be easily compiled. Governance will periodically review the data.

Auditor General's reports

Report number	2019-20 reports	Date tabled
4	Access to State-Managed Adult Mental Health Services	14 August 2019
3	Delivering Western Australia's Ambulance Services – Follow-up Audit	31 July 2019
2	Opinion on Ministerial Notification	26 July 2019
1	Opinions on Ministerial Notifications	19 July 2019

**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

Perth BC, PO Box 8489
PERTH WA 6849

T: 08 6557 7500
F: 08 6557 7600
E: info@audit.wa.gov.au
W: www.audit.wa.gov.au

 [@OAG_WA](https://twitter.com/OAG_WA)

 Office of the Auditor General for
Western Australia

Western Australian Auditor General's Report



Fraud Risk Management – Better Practice Guide



Report 20: 2021-22

22 June 2022

**Office of the Auditor General
Western Australia**

Report team:

Carl Huxtable
Chiara Galbraith

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.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Fraud Risk Management
– Better Practice Guide**

Report 20: 2021-22
June 2022

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

FRAUD RISK MANAGEMENT – BETTER PRACTICE GUIDE

This report has been prepared for submission to Parliament under the provisions of section 23(2) and 24(1) of the *Auditor General Act 2006*.

Better practice checklists regularly feature in my Office's performance audit reports as a means of providing guidance to help the Western Australian public sector perform efficiently and effectively. This is the third comprehensive stand-alone better practice guide we have produced.

A handwritten signature in black ink, appearing to read 'C Spencer'.

CAROLINE SPENCER
AUDITOR GENERAL
22 June 2022

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Auditor General's overview

Fraud and corruption are ever present and growing threats to businesses, including the Western Australian public sector. As well as loss of funds, fraud and corruption can result in loss of confidence in government institutions. The community needs to have faith that the public sector is serving them well for democracy to work.



The social contract between taxpayer and Government is threatened when public money is misappropriated or other wrongdoing occurs. It strikes at the core of trust, accountability and transparency in Government.

Good governance is important to protect our power, water, justice and transport infrastructure, as well as our health, education and regulatory systems from ineffectiveness, inefficiency and of course failure to deliver what people need when they need it.

It is therefore critical that all levels of the Western Australian (WA) public sector commit to good governance to safeguard public assets from fraudulent or corrupt activity. To do this, every WA public sector entity must understand, in detail, the risks that occur generally within the public sector environment and the specific risks relevant to the activities they undertake.

A common motivator for most people who join the public sector is a desire to do a good job. To assist with this we develop and share guidance on better practice. The purpose of this Better Practice guide is to raise the standard of fraud and corruption control across the WA public sector. Parts 1 and 2 of this guide are aimed at decision makers, highlighting the importance of a fraud and corruption risk management program and the current state of fraud control in the WA public sector. Part 3 is aimed at guiding those responsible for developing and implementing an entity's fraud risk management program.

The guide follows the establishment of our Forensic Audit team as set out in my report of December 2021, its purpose being to uplift fraud resilience within the WA public sector. As has always been the case, public sector entities are responsible for the prevention and detection of fraud and corruption. This guide is intended to empower entities to do more to discharge their governance responsibilities by better controlling their risks of fraud and corruption.

We encourage entities to use this guide along with the tools and other available resources to manage the risk of fraud against their entity. While fraud risks cannot be eliminated, a robust and well-resourced fraud risk management program can minimise the likelihood and consequences of fraud events.

We thank the Commonwealth Fraud Prevention Centre for their generous support in helping develop this guide as well as McGrathNicol Advisory for their guidance. We also extend our appreciation to the State entities that provided valuable feedback on the draft guide.

Part 1: Introduction

1.1 About this guide

This Better Practice Guide aims to help Western Australian (WA) public sector entities to manage their fraud and corruption risks. It outlines why fraud and corruption risk management is important (Part 2) and provides practical guidance on the process of developing a fraud and corruption risk management program (Part 3).

The guide refers to a range of tools which are included in the appendices and available on our website (www.audit.wa.gov.au). The online tools will be updated as required.

1.2 Who should use this guide

This guide is intended for use by WA public sector entities (entities) and may be applicable to other organisations.

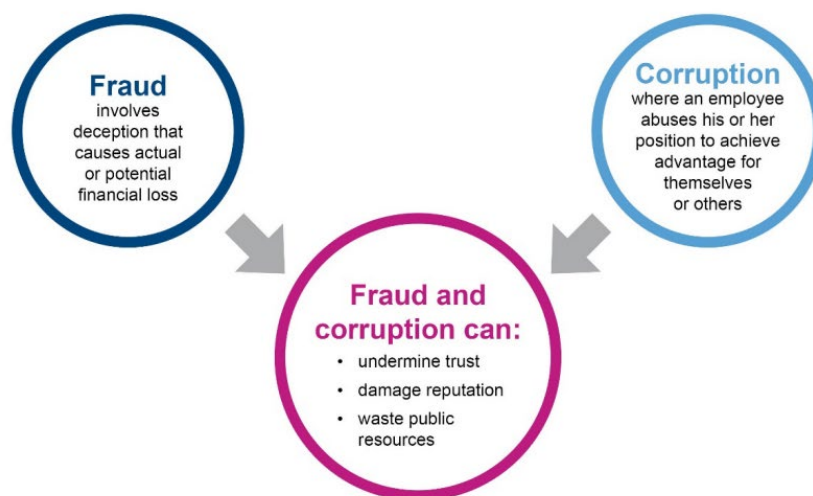
Parts 1 and 2 are intended for directors general, chief executive officers, managers and other key decision makers. Part 1 outlines the high-level principles entities should apply to fraud and corruption risk management and Part 2 highlights the importance of entities implementing an effective fraud and corruption risk management program.

Part 3 is for those tasked with fraud risk management within an entity. It aims to step them through the process of developing, executing and monitoring an entity's fraud and corruption risk management program.

Ultimately, preventing and detecting fraud and corruption is the responsibility of every person in the WA public sector, and as such, this guide may be relevant for all public sector employees.

1.3 What is fraud and corruption

Fraud and corruption involve a benefit being obtained through dishonesty and/or an abuse of position to the detriment of another person or entity (Figure 1). They can pose a risk to an entity's finances, reputation, and service delivery. More seriously, they go to the heart of trust and confidence in Government. In this guide, we use the term fraud to include corruption.



Source: OAG using information from the Victorian Auditor General's Office – *Fraud and Corruption Control* report, March 2018

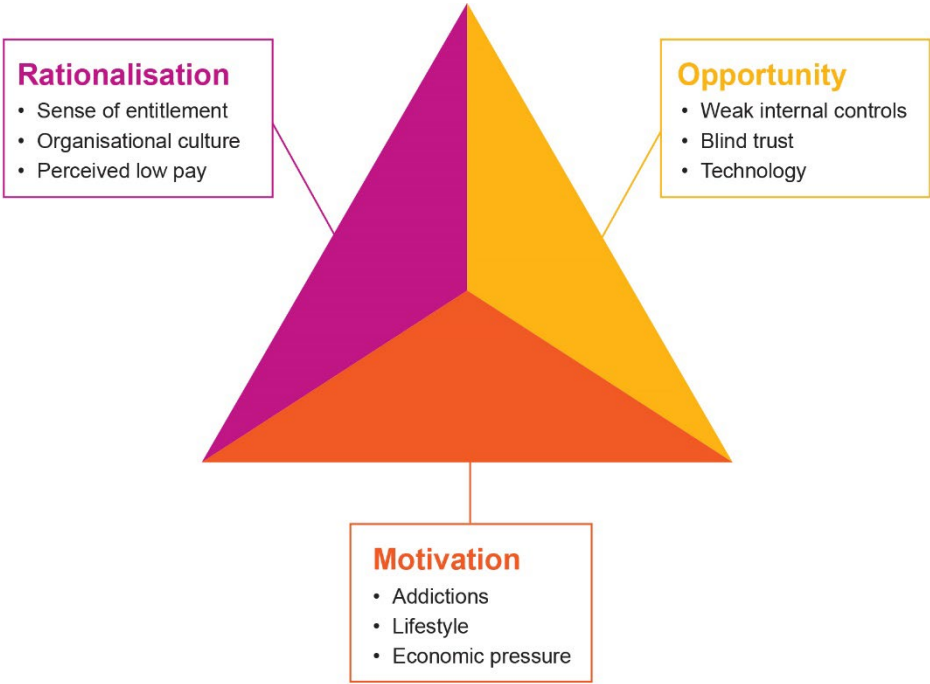
Figure 1: Definitions of fraud and corruption

Not all fraud can be prevented – every organisation, public or private, is vulnerable. A robust and rigorous fraud control system, with appropriate prevention and detection processes, can reduce the risk of fraud occurring and minimise losses.

To effectively fight fraud an entity must first acknowledge that fraud occurs and then seek to understand how and why it occurs. The fraud triangle (Figure 2) outlines 3 key elements that are generally present when fraud has occurred in an entity:

- **Opportunity** – a vulnerability within systems or processes is identified and exploited.
- **Motivation** – also referred to as pressure, is the reason someone commits fraud.
- **Rationalisation** – how someone justifies their fraudulent behaviour to themselves.

With the right mix of motivation, opportunity and rationalisation even the most trusted employee can be tempted to commit a fraudulent act.



Source: OAG adapted from Other People’s Money¹

Figure 2: The fraud triangle

A fraudster’s personal motivation and the ability to rationalise their behaviour is largely beyond an entity’s control although, entities will benefit from being alert to and aware of behavioural red flags in respect of their staff and suppliers. The most effective way for an entity to manage its risk of fraud is by controlling the opportunity – implementing or enhancing controls aimed at preventing fraud or detecting it quickly if it does occur.

1.4 Fraud control principles

To build a robust and effective fraud risk management program requires 10 essential principles. Each of the following principles link to 1 or more stages of a better practice fraud risk management program as set out in this guide.

¹ Other People’s Money: A Study in the Social Psychology of Embezzlement, Dr Donald Cressey, Free Press 1953.

Strong leadership	An entity's leadership must model a commitment to fraud control, establishing a strong 'tone at the top' culture to demonstrate their personal commitment to operating with integrity and encouraging a 'finding fraud is good' mindset.
Recognise fraud as a business risk	Entities must acknowledge they are vulnerable to fraud. Fraud should be viewed and treated in the same way as an entity's other enterprise risks.
Adequate control resourcing	Entities should invest in appropriate levels of fraud control resourcing including specialist information system security management personnel.
Clear accountability for fraud control	Entities should establish clear personal accountabilities for fraud control at the governance, executive management and management levels.
Implement and maintain an effective fraud control system	An effective fraud control system (FCS) can reduce the opportunity for fraud. It needs to align with better practice guidance, be fully implemented, monitored and updated periodically.
Periodic assessment of fraud risks	Fraud risk assessments should be carried out periodically or whenever a significant change that affects the entity occurs.
Effective awareness raising program across the entity	To ensure employees recognise red flags for fraud, entities should establish an effective awareness program.
Open channels to report suspicions of fraud	To encourage whistle-blowers to come forward entities should support: <ul style="list-style-type: none"> • active reporting of fraud through accessible anonymised reporting channels • ensure that the entire workforce is aware of organisational expectations for reporting detected or suspected cases of fraud • ensure they have robust whistle-blower protection policies and procedure that includes assurance that victimisation of those who, in good faith, make such reports will not be tolerated.
Implement a fraud detection program	An effective fraud detection program that includes detection measures such as data analytics and post-transactional review are important.
Consistent response to fraud incidents	Rapid and robust response to suspected fraud events with effective investigation procedures will drive decisive action and result in better outcomes for detected fraud incidents. A strong and consistent response to all fraud events will send a strong message to the workforce that the entity will not tolerate fraud, no matter how minor.

Source: OAG

Table 1: Foundation principles for fraud control

1.5 Acknowledgements

We would like to express our appreciation to the entities and their employees who contributed to the development of this guide.

We also acknowledge and express our appreciation to the Commonwealth Fraud Prevention Centre (CFPC) and Standards Australia, who willingly shared their original intellectual property in the development of this guide, and McGrathNicol Advisory, who were engaged to provide technical expertise.

Part 2: Why develop a fraud risk management program

2.1 Overview

In this part of the guide, we outline why entities should develop a fit for purpose fraud risk management program. In summary:

- there are WA government requirements to implement integrity measures to protect the financial and reputational position of entities
- the financial, reputational and human impact on an entity and its employees when fraud occurs can be significant
- entities' fraud control maturity is not meeting best practice.

Fraud risk management has a critical role in preventing and promptly detecting fraud to minimise loss, retain trust in entities and protect employees.

2.2 Public sector requirements

Entities are required to consider their risks and implement protections.

Treasurer's Instruction (TI) 825 requires all WA State government entities to develop and implement a risk management program. The TIs state, where possible, entities' policies and procedures should be consistent with Australian Standards including:

- AS ISO 31000:2018 – *Risk management - Guidelines* (risk standard)
- AS 8001:2021 – *Fraud and corruption control* (fraud control standard).

Similarly, Regulation 17 of the Local Government (Audit) Regulations 1996 requires local government CEOs to review their entity's systems and procedures, including for risk management, to ensure they are effective and appropriate for the entity's needs.

In addition to these requirements, the Public Sector Commission encourages all entities to commit to implementing its *Integrity Strategy for WA Public Authorities 2020-2023*. This strategy includes the *Integrity Snapshot Tool* which enables entities to self-assess their current integrity position and help identify areas for improvement.

This guide is intended to aid all entities in the application of the above Australian Standards and is not a replication of them. Entities should obtain a copy of the above from Standards Australia or from an authorised distributor to ensure a full and proper understanding of the content and their compliance with them.²

2.3 Impact of fraud in the WA public sector

The Association of Certified Fraud Examiners Report to the Nations 2022, estimated that fraud losses in businesses, government and not-for-profits are approximately 5% of their

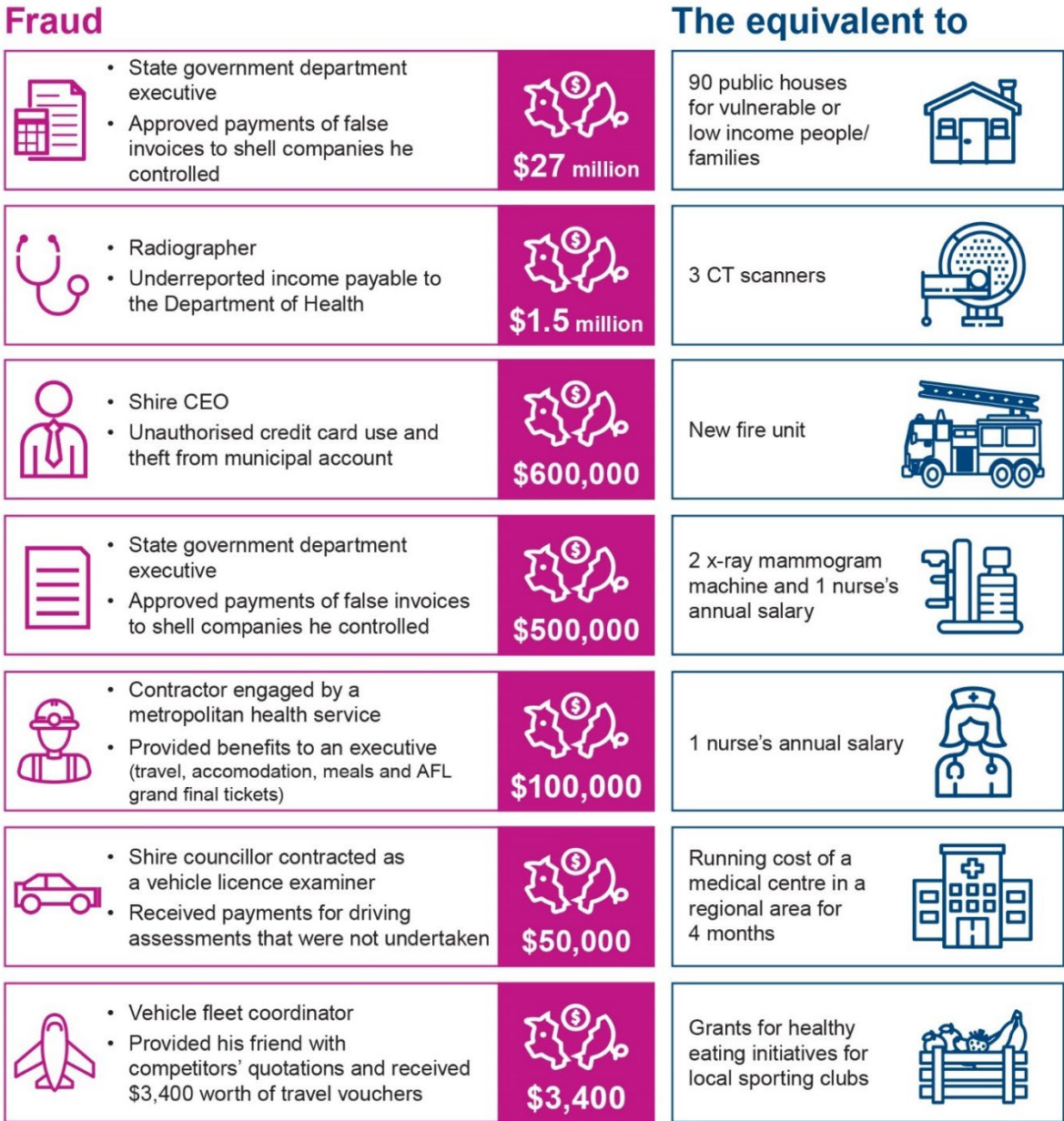
² Reproduced by Office of the Auditor General (WA) with the permission of Standards Australia Limited under licence CLF0622OAGWA.

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annual turnover.³ If this estimate is an accurate reflection of actual fraud losses within the WA public sector, the impact on the people of WA, and the services to them, is considerable.

Fraud within the WA public sector is typical of instances in other jurisdictions and sectors where investigations regularly find deficiencies within entities' controls. These deficiencies may have been identified earlier if the entities had a robust and rigorous fraud risk management program in place.

The following is a short summary of some detected fraud events within the WA public sector in the last 15 years and the practical impact on service delivery. These incidents demonstrate that the WA public sector remains vulnerable to fraud by members of its own workforce as well as external fraudsters.



Source: OAG

Figure 3: Examples of known fraud in the WA public sector

³ Association of Certified Fraud Examiners, *Occupational Fraud 2022: A Report to the Nations*.

The impact of fraud goes beyond financial and service delivery losses and includes:

- **Human impact:** Those who rely on government services (such as the elderly, the vulnerable, the sick and the disadvantaged) are often the ones most harmed by fraud, increasing the disadvantage, vulnerability and inequality they suffer.
- **Reputational impact:** When it is handled poorly, fraud can result in an erosion of trust in government and industries, and lead to a loss of international and economic reputation. This is particularly true when fraud is facilitated by corruption.
- **Industry impact:** Fraud can result in distorted markets where fraudsters obtain a competitive advantage and drive out legitimate businesses, affecting services delivered by businesses and exposing other sectors to further instances of fraud.
- **Environmental impact:** Fraud can lead to immediate and long-term environmental damage through pollution and damaged ecosystems and biodiversity. It can also result in significant clean-up costs.⁴
- **Organisational impact:** The impact of fraud on employees can be significant. It can lead to low morale, mistrust, inefficient additional oversight and ultimately staff leaving due to the entity's damaged reputation. It can also result in reduced efficiency and effectiveness of the entity's activities.

2.4 Status of fraud control maturity across the sector

In 2021, we conducted a high-level review of State government entities' fraud risk management. As reported in our *Forensics Audit Report – Establishment Phase*, we found many entities fell well short of better practice. We reported similar results in our 2013 report, *Fraud Prevention and Detection in the Public Sector*, and in our 2019 report, *Fraud Prevention in Local Government*. Significant work is required across the public sector to raise the standard of fraud risk management to a satisfactory level.

As part of our 2021 review we asked: "Has the entity completed an assessment of its fraud and corruption risks?" Set out at Table 2 is an analysis of the findings of that review.

Responses			
Assessment completed	Assessment in progress	Assessment not completed	Total
71	12	11	92

Source: OAG

Table 2: Number of entities who have completed an assessment of their fraud and corruption risks

We selected a sample of 12 entities for more detailed analysis. This further analysis highlighted several key themes as set out in Table 3 below:

Theme	Summary	Why it matters
Lack of a risk framework	Some entities did not have an overall risk framework that could be applied in the context of fraud risk.	An overall risk framework ensures consistency in approach to all the entity's identified risks.

⁴ [Commonwealth Fraud Prevention Centre, *The total impacts of fraud*](#) (accessed 17 May 2022).

Theme	Summary	Why it matters
Entity size not an indicator of quality	Several larger entities provided insufficient details to show they had undertaken a fraud risk assessment. This suggests that inadequate resourcing is not the sole cause of poor fraud risk assessments being conducted.	The public sector collectively provides a diverse range of services and entities should apply a fit for purpose approach to their fraud risk assessment.
Lack of collaboration	Our analysis suggested a lack of collaboration with risk and process owners in the identification and analysis of the entity's fraud risks.	Collaboration is important because different employees bring different perspectives and experience.
No fraud risk register	Many entities did not have a fraud risk register, despite this being a requirement of their fraud control program.	Entities cannot efficiently monitor and review fraud risks if they have not been documented. The appropriate way to document an entity's fraud risks is in a fraud risk register.
Failure to assess fraud risk	It was clear from our analysis that a significant proportion of entities had not assessed their fraud risks. In many cases entities mistook a fraud control framework for a fraud risk assessment.	Entities must ensure they have a sound understanding of fraud risks that could impact their organisation – this can only be done by implementing a comprehensive process to identify, analyse and evaluate specific fraud risks that could impact the entity.
Data analytics not targeted	Entities had not identified and assessed relevant fraud risks prior to undertaking data analytics to identify fraudulent transactions.	Data analytics is a useful tool for the prevention and detection of fraud, but it requires discipline for it to be efficient and effective. Entities risk implementing inefficient and costly data analytics that are not effective for fraud risks specific to their entity.
Excessive generalisation	Fraud risks that were identified were excessively general rather than being linked to specific processes.	Entities must properly identify and define their vulnerabilities to enable implementation of effective controls.
Risk register limited to strategic risks	Fraud had been identified as an overall strategic risk; however, we saw little evidence that specific fraud risks were identified for individual business units or that a comprehensive fraud risk assessment had been undertaken across all parts of the organisation.	

Source: OAG

Table 3: Themes identified from survey of entities' fraud control maturity

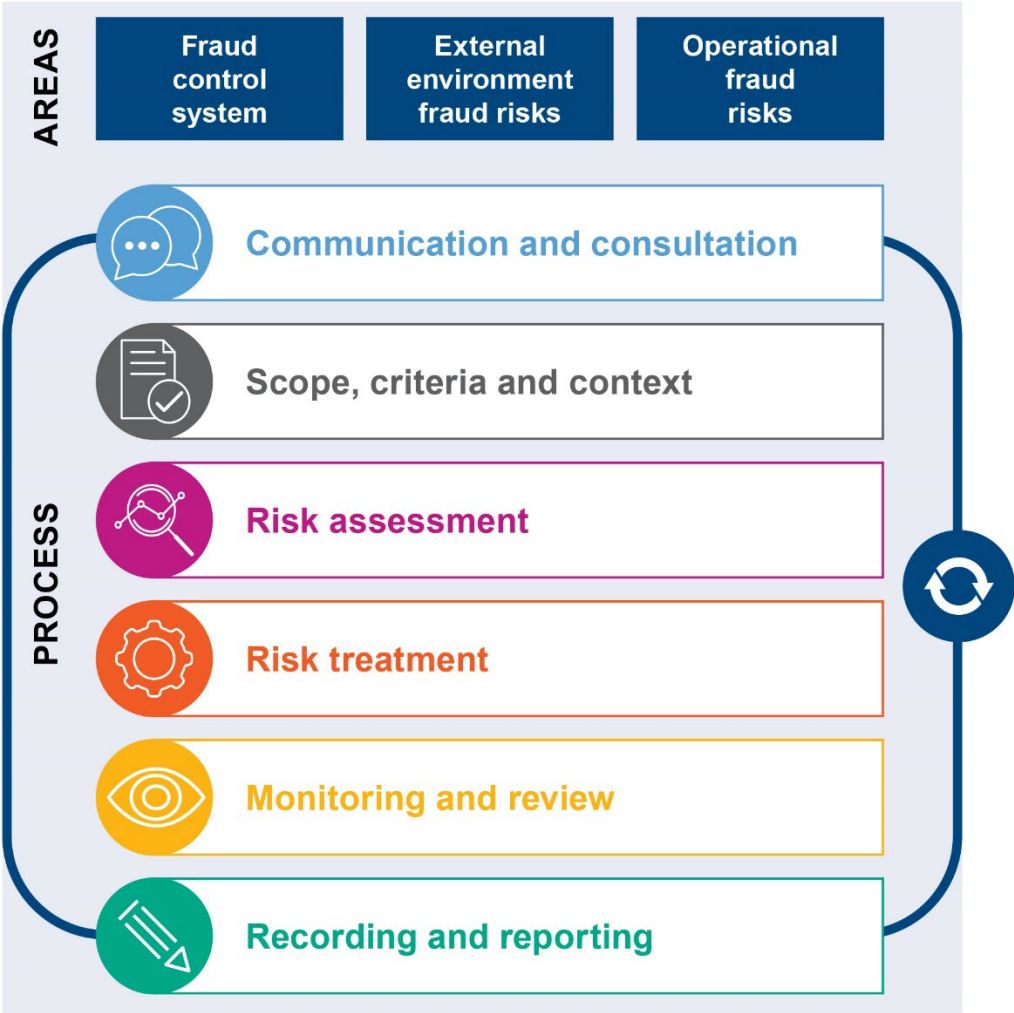
Part 3: How to develop a fraud risk management program

3.1 Overview

To effectively manage fraud risks, entities should develop and implement a robust and effective fraud risk management program. The program should be tailored to an entity's objectives, environment and risk profile and cover:

- the 3 areas where fraud vulnerabilities can be found (based on AS 8001:2021 – *Fraud and corruption control*) – section 3.2
- the 6-stage process to manage risks (based on AS ISO 31000:2018 *Risk management – Guidelines*) – section 3.3.

The diagram below is a simple illustration of the fraud risk management program.



Source: OAG based on AS 8001:2021 and AS ISO 31000:2018

Figure 4: Risk management process including 3 areas of fraud risks to consider

3.2 Where to look for fraud vulnerabilities

In accordance with AS 8001:2021, effective management of fraud risk requires a comprehensive examination of an entity’s overall fraud control system (FCS), external threats and operational (or internal) activities.

Our survey of State government entities found that most entities who had taken steps to manage their risk of fraud only considered 1 of the 3 vulnerability areas and none provided evidence that they had considered all 3.

The following is a brief overview of the 3 areas of fraud vulnerability. Whilst we have focused the fraud risk management process that follows at 3.3 on operational risks, it can be applied to the other 2 areas of fraud vulnerability.

A fraud control system is the tools and techniques used to mitigate an entity’s fraud risks. When considering fraud risks, analysing the existing control environment is important to assess how closely it aligns to better practice.

AS 8001:2021 – *Fraud and corruption Control* Clause 2.10 identifies 4 elements for an FCS: foundation, prevention, detection and response, examples of these are included in the table below:

FCS elements	Overview
Foundation	Adequate resourcing to implement a multi-faceted approach to managing fraud risks. Examples include specialist resourcing, awareness training, risk management, information security management systems.
Prevention	Prevention controls are the most common and cost-effective way to mitigate fraud. Examples include an integrity framework, internal controls, workforce screening, physical security.
Detection	Detection controls can help to identify when fraud has occurred but are not as cost-effective as preventative measures. Examples include post-transactional review, data analytics, whistle-blower management.
Response	Response controls can assist the entity to respond to a fraud incident after it has occurred and are the least cost-effective, however can significantly reduce the impact of present and future frauds. Examples include investigation, disciplinary procedures, crisis management, recovery.

Source: OAG based on AS 8001:2021 – *Fraud and corruption control* Clause 2.10

Table 4: Elements of a fraud control system

Entities may not have formally documented their FCS, but it is likely they have several existing controls.

Designing and implementing a robust fraud risk management program will inevitably strengthen an entity’s FCS. It is for this reason it is recommended an entity assess their FCS against better practice prior to undertaking the fraud risk management process.

The fraud control standard (Clause 2.10) sets out an approach to developing and implementing an entity’s FCS and a structure for documenting it. Appendix 3 is a tool for entities to benchmark their current FCS maturity against the fraud control standard.

Updating the fraud control system documents throughout the fraud risk management process assists entities to monitor their increased maturity.

External threats come from outside an entity and are largely beyond their control. The fraud control standard recommends entities consider the 6 external factors that can impact an organisation, known as the PESTLE model. The model is explained in the table below and a complete tool is provided in Appendix 4:

PESTLE factor	Overview
Political	To identify the political situation of the country, State or local government area in which the entity operates, including the stability and leadership of the government, whether there is a budget deficit or surplus, lobbying interests and local, regional, national or international political pressure.
Economic	To determine the economic factors that could have an impact on the entity including interest rates, inflation, unemployment rates, foreign exchange rates and monetary or fiscal policies.
Social	To identify the expectations of society by analysing factors such as consumer demographics, significant world events, integrity issues, cultural, ethnic and religious factors, and consumer opinions.
Technological	To identify how technology, including technological advancements, social media platforms and the role of the internet more broadly, is affecting or could affect the entity.
Legal	To identify how specific legislation, including industry specific regulations, and case law are affecting or could affect the entity's future operations.
Environmental	To identify how national and international environmental issues are affecting or could affect the entity.

Source: OAG based on AS 8001:2021 – *Fraud and corruption control*, Clause 2.9

Table 5: External factors that can impact an entity

Operational fraud risks are the fraud risks associated with an entity's day-to-day operations. There will be risks that are common to all entities (e.g. procurement, payroll, asset management) and those that are entity specific (e.g. property development, grant administration, major projects). Operational risks will also include changes in function or activity (e.g. new government initiative, creation of a relief fund in response to a natural disaster). The following section, Fraud risk management process, is focused on managing your operational fraud risks and discusses this in more detail. We also provide further tools in the appendix to assist with better managing them.

3.3 Fraud risk management process

In this section we have mapped out the 6 stages in the risk management process as summarised in Figure 4 above. It is not a linear process; each stage will connect to others at different times throughout the risk management cycle.

We describe the stages and introduce several tools which can be used to assist in developing an effective fraud risk management program. The complete tools are included in the appendices and are available on our website. These tools are not an exhaustive list, there are many tools available (free and for a fee) and entities should determine which ones best suit their needs.

Communication and consultation

To effectively identify fraud risks within an entity's processes and systems, it is essential that the people who best know and run or control the business processes and business area are adequately engaged throughout the fraud risk management process. Entities should also consider if subject matter experts need to be engaged, such as information system security specialists.



Communication and consultation are intended:

"...to assist stakeholders in understanding risk, the basis on which decisions are made and the reasons why particular actions are required."⁵

Employees can feel challenged when asked to respond to questions or contribute to discussions about fraud risks – they may feel that considering this issue with them or in their presence is, in effect, calling their integrity into question. Those tasked with the fraud risk management program should keep the people they need engaged and at ease throughout the process to ensure the best outcome.

Communication and consultation	Better practice
Promote awareness and understanding of fraud risks	<ul style="list-style-type: none"> • Implement multimodal training programs specific to fraud risks – “What is a fraud risk” • Effectively communicate to employees that the objective is to protect the integrity of the entity and employees
Bring different expertise together throughout the process using effective mechanisms	<ul style="list-style-type: none"> • Engage different levels of expertise and experience to bring various perspectives • Use a variety of communication methods such as emails, workshops, one-on-one interviews and surveys to obtain a wide range of feedback and opinions
Build a sense of inclusiveness and ownership for process owners (e.g. one-on-one interviews, focus groups)	<ul style="list-style-type: none"> • Use fraud risk workshops to obtain “buy in” from process operators and owners • Invite all relevant employees, regardless of seniority, to attend a workshop
Obtain sufficient knowledge from relevant stakeholders of business processes to facilitate fraud oversight and decision making	<ul style="list-style-type: none"> • Facilitate fraud risk workshops to discuss and map business processes and internal controls • Ask attendees to consider “what could go wrong?” in processes they engage with or manage • Identify areas of fraud risk in a process map that requires internal controls
Engage with relevant stakeholders to obtain feedback and information to support decision-making	<ul style="list-style-type: none"> • Structure emails and/or surveys that focus on fraud risks for specific processes • Adopt appropriate modes of communication

Source: OAG

Table 6: Better practice examples of the communication and consultation stage

⁵ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.2.

One way to enhance communication is by meeting one-on-one to facilitate a better understanding of relevant risk and control issues.

To help with communication and consultation, entities should prepare a communication plan that outlines the intended methods, people and timelines for consultation. This also forms the basis of reporting to any oversight committees on the progress of projects in the fraud risk management program. Examples of methods of communication and consultation are provided in Appendix 5.1.

Scope, context, and criteria

Establishing the scope, context and criteria for the fraud risk assessment is done using the communication and consultation processes outlined above. They will differ for each entity and will be determined by the size and complexity of the process being assessed.



“...Scope, context and criteria involve defining the scope of the process and understanding the external and internal context.”⁶

Case study 1: Example of scope, context and criteria for a risk assessment of selected parts of the Procure to Pay process

Factor	Procure to Pay
Scope	<ul style="list-style-type: none"> • The specific parts of the Procure to Pay process to be assessed are: supplier selection, onboarding vendors, purchase validation (business case, receipt of goods/services) and release of payment. • We will engage with the finance business unit and operational staff responsible for purchase orders and validation of receipt of goods/service. • The entity’s risk assessment policy dated 31 January 2020 will be applied in conjunction with the approved fraud risk assessment program dated 30 June 2021. • As the entity’s procurement staff are across the State, we will need to engage in a number of online meetings with potential site visits. • Timeline: <ul style="list-style-type: none"> ○ engagement with procurement staff by 30 June 2022 ○ identification of risks by 31 October 2022 ○ completion of risk register and mapping of risks by 31 December 2022 ○ first review to Internal Audit and Risk Committee (IARC) by 28 February 2023 ○ second review to IARC by 30 April 2023 ○ submission to Board for approval by 31 May 2023.

⁶ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.3.

<p>Context</p>	<p>Internal factors include:</p> <ul style="list-style-type: none"> the strategic objectives of the entity are: community focused delivery of services, sound business practices and quality services. A list of the specific goods, services or works to be procured are provided in Annexure A the existing employee level in the Procure to Pay process is sufficient, however, their experience is inadequate. No training has been delivered in identifying indicators of potential fraud there is no assessment of fraud controls within vendors the entity has policies and processes in respect of independence for supplier selection panels and purchase validation. <p>External factors include:</p> <ul style="list-style-type: none"> increasing fraud trends targeting procurement and finance teams (i.e. business email compromise - fake emails impersonating an internal senior person or a vendor) recent known scams in the public domain that have been uncovered.
<p>Criteria</p>	<ul style="list-style-type: none"> The below risk criteria are taken from the entity's risk assessment policy dated 31 January 2020. The entity rates likelihood risk on a scale from extremely unlikely to almost certain. Within the Procure to Pay process, rare is conceivable but unlikely, unlikely is conceivable and has occurred in the past but unlikely in the next year. The entity rates consequence risk on a scale from negligible to catastrophic across the following loss factors: financial, reputational, legal, service delivery. Within the Procure to Pay process, negligible has no negative consequence, low disrupts internal non-management process and has no external financial loss, moderate requires corrective action by senior management, potential disciplinary action and minor financial impact etc.

Entities will need to develop a scope, context and criteria for all activities and processes they perform. The CFPC's *Fraud Risk Assessment Leading Practice Guide* provides a strategic profiling tool in support of its recommendation that entities responsible for multiple activities and processes prioritise the areas of the entity that are at higher risk for fraud.

Scope, context and criteria	Better practice
<p>Define the scope of the activity being assessed for fraud risk including objectives and decisions to be made prior to commencing any fraud risk assessment</p>	<ul style="list-style-type: none"> Clearly document the scope and objective of the process that is being assessed for fraud risks Circulate a document that sets out the scope to all employee participating in the fraud risk assessment Break down complex processes into manageable scopes

Scope, context and criteria	Better practice
Establish the context of the fraud risk activity	<ul style="list-style-type: none"> • Understand the external environment • Understand the internal operating environment • Reflect the specific environment of the activity to which the fraud risk management process is to be applied
Align the fraud criteria with an overarching risk management framework used to assess all business risks for consistency	<ul style="list-style-type: none"> • Review the entity's existing risk management framework prior to commencing to ensure up-to-date and fit-for-purpose • Align consequence and likelihood criteria and the risk rating matrix with existing framework
The fraud risk assessment criteria should reflect the organisation's values, objectives and resources and be consistent with policies and statements about risk management	<ul style="list-style-type: none"> • Review the entity's existing risk management policy to understand the entity's risk appetite

Source: OAG

Table 7: Better practice examples of the scope, context and criteria stage

Appendix 5.2 provides a guide on how you could outline your scope, context and criteria.

Risk assessment

Once the scope, context and criteria are established, entities need to assess their fraud risks.

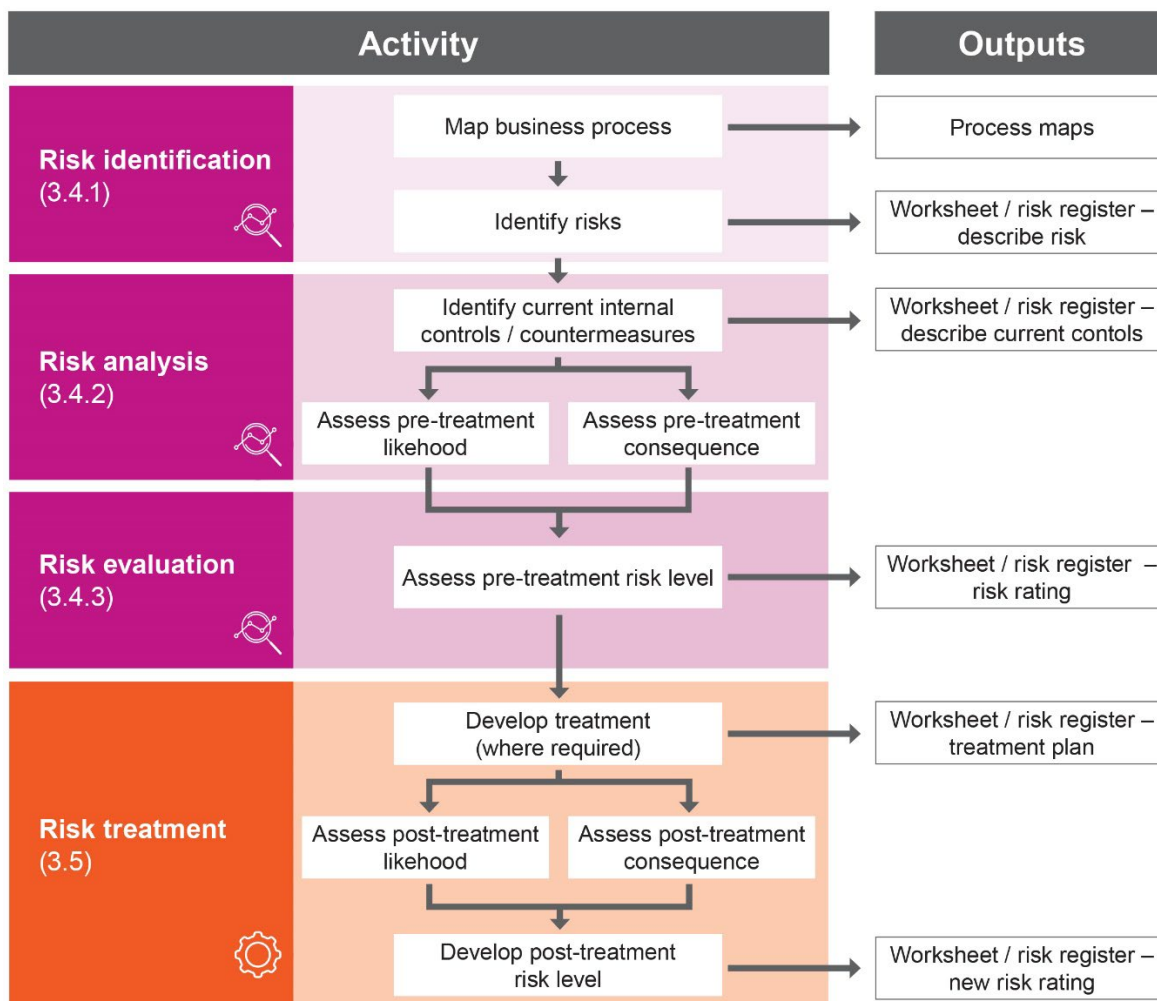
If an entity has a detailed risk assessment approach, then it is logical and likely more efficient to apply that for fraud risks as well.

AS ISO 31000:2018 *Risk Management - Guidelines* sets out 3 sub-phases in the risk assessment stage:

- risk identification
- risk analysis
- risk evaluation.

The assessment stage is followed by treatment. An overview of the risk assessment and treatment stages is set out below.





Source: OAG based on AS ISO 31000:2018 *Risk Management - Guidelines* Clause 6.4 and 6.5

Figure 5: Risk assessment and treatment stages overview

Identifying risks

Think like a fraudster. Discover what you don't know.

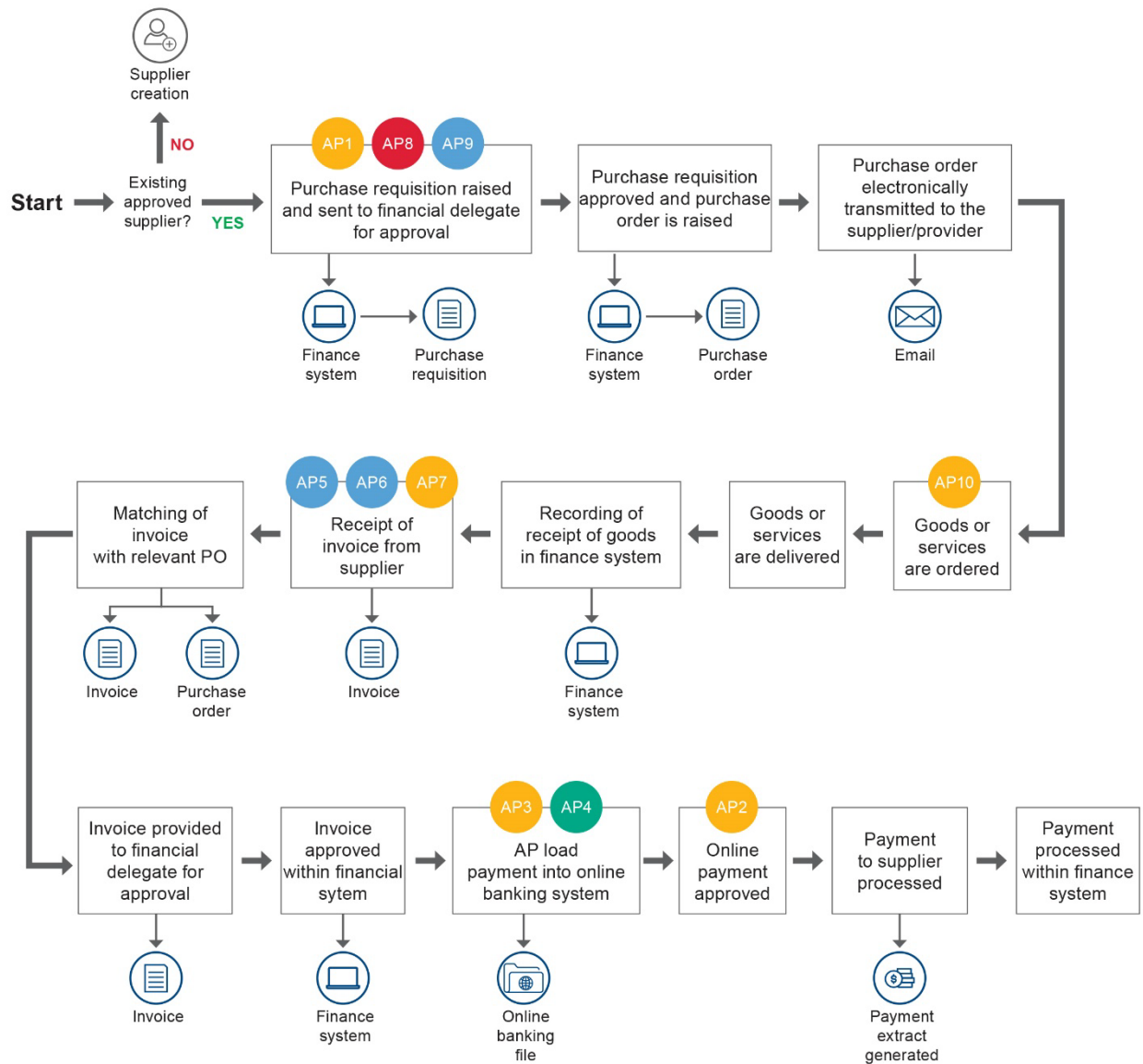
Risk identification involves:

*"... finding, recognising and describing risks that might help or prevent an organisation achieve its objectives."*⁷

It is important to avoid the temptation to be defensive and dismiss risks before they have been properly analysed and evaluated.

Identifying fraud risks should be viewed as a creative process. Brainstorm the various fraud schemes that have and could be committed within or against the entity. An effective way to identify fraud risks is to map the process that is being assessed and identify vulnerabilities within the process. Below is an example of an accounts payable process map, sometimes referred to as a flow chart. The coloured circles represent identified fraud risks in the accounts payable (AP) process.

⁷ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.4.2.



Source: OAG

Figure 6: Accounts payable process map

A fraud risk assessment should consider common methods used by fraudsters and look for vulnerabilities within the entity's processes and activities. This will involve challenging assumptions about, and existing processes within, an entity to identify gaps and thinking of creative ways to circumvent internal controls.

Common frauds are a good place to start but entities should not stop there. Risk identification needs to be realistic but at the same time entities should remember that even the most far-fetched fraud scheme can occur when the right balance of motivation, rationalisation and opportunity are present. Asking hypothetical questions about how fraud could be perpetrated in a structured and controlled way will put the fraud risk assessment process on the right path.

Finally, a good fraud description will allow you to understand ways to prevent or detect the fraud. One way to identify and describe your fraud risks is to consider who did what and what the result was, also described below as the Actor, Action, Outcome method⁸:

⁸ Commonwealth Fraud Prevention Centre, *Fraud Risk Assessment – Leading Practice Guide*.

- actor – accounts payable (AP) officer
- action – submits and processes fictitious invoice
- outcome – payment of invoice results in money going to AP officer's bank account.

Fraud risks that have been identified should be adequately documented on a fraud risk worksheet. Fraud risk worksheets can function as an aid to the risk assessment but also as a fraud risk register and an implementation worksheet.

Appendix 5.3 includes:

- an example of a fraud risk worksheet
- risk assessment and treatment process overview
- key questions you could ask when trying to identify fraud risks
- the CFPC's Actor, Action, Outcome method of describing fraud risks
- an example diagrammatic presentation of assessed fraud risks
- a short summary of fraud risks that are commonly found in the public sector environment. The summary is not intended to be an exhaustive list. The examples in section 2.3 would also be useful in this exercise.

Analysing fraud risks

Once the potential fraud risks within the business unit or process have been identified the next step is to analyse the risks.

Risk analysis is:

*"... a detailed consideration of uncertainties, resources, consequences, likelihood, events, scenarios, controls and their effectiveness."*⁹

Fraud risk analysis requires input from employees within the business unit(s) being assessed and any additional subject matter experts who can add value to the process.

An analysis of each risk includes considering:

- **the likelihood** of the risk occurring
- **the consequence** for the entity if it did occur
- **resourcing constraints** impacting controls
- **the effectiveness of existing controls** intended to mitigate the risks.

The entity should use its established risk analysis matrix to analyse the likelihood, consequences, and strength of existing controls to assign a risk rating to each fraud risk. It is critical that every business unit within an entity use the same risk analysis matrix to allow for a proper comparison of risks across the entity.

Figure 7 below is an example of a risk assessment matrix that shows the likelihood combined with the consequences risks results:

⁹ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.4.3.

		Consequence				
		Negligible	Low	Moderate	Major	Extreme
Likelihood	Almost Certain	Medium	High	Very High	Very High	Very High
	Likely	Medium	High	High	Very High	Very High
	Possible	Low	Medium	High	High	Very High
	Unlikely	Low	Low	Medium	High	High
	Rare	Low	Low	Low	Medium	Medium

Source: OAG

Figure 7: Example of a risk assessment matrix

Sometimes an entity undertaking a fraud risk assessment can overestimate the effectiveness of internal controls. One technique to fully assess their effectiveness is to conduct a walk-through of the relevant process or activity and determine if the controls are currently operating effectively. Applying a sceptical approach to the controls and adopting the mindset of a determined fraudster can help to assess if a control can be overridden or avoided. Internal audit resources can also be helpful in this assessment.

Risk analysis	Better practice
Consider uncertainties, risk sources, consequences, likelihood, events, scenarios, controls and their effectiveness	<ul style="list-style-type: none"> Detailed documentation of the analysis including reasoning for decisions for example if a risk is determined to be HIGH for consequence document why and what inputs were used
Events can have multiple causes and consequences and affect multiple objectives	<ul style="list-style-type: none"> Deep dive analysis to identify all causes, both internally, externally and potential consequences
Scrutiny of existing controls	<ul style="list-style-type: none"> Sufficiently analyse and test existing controls including walk-throughs and penetration testing Consider engaging specialists to identify gaps in existing system controls

Source: OAG

Table 8: Better practice examples of the risk analysis stage

Evaluating fraud risks

Once an entity's fraud risks have been analysed, they need to be evaluated against the entity's risk appetite and tolerance. This should be defined in the entity's risk management policy and framework. The evaluation is used to determine if further action is required to reduce identified residual risks to an acceptable level.

Entities' risk appetites and tolerances vary and depend on factors such as the circumstances of a particular program, the cost-benefit of implementing controls to reduce the risk of fraud, resources or other constraints and reputational risk. Risk tolerance is not static and should be determined on a case-by-case basis for each risk identified.

The purpose of risk evaluation is to:

“... support decisions. Risk evaluation involves comparing the results of the risk analysis with the established risk criteria to determine where additional action is required.”¹⁰

It is important that the evaluation of fraud risks involves detailed input from the process and risk owners and includes senior employees who can consider the cost of countering fraud against the entity’s risk tolerance. The evaluation considers the residual fraud risk and should conclude with one of the following outcomes¹¹:

- avoid the risk
- accept the risk
- remove the risk source
- change the likelihood
- change the consequences
- share the risk
- retain the risk.

These conclusions, and links to any supporting documentation, should be included in the fraud risk assessment worksheet.

Risk evaluation	Better practice
Evaluate results from risk assessment	<ul style="list-style-type: none"> • Comparing the results of the risk analysis with the established risk criteria to determine if and where additional action is required
Record and communicate evaluation results	<ul style="list-style-type: none"> • Risk evaluation outcomes are recorded, communicated and then validated at appropriate levels of the organisation

Source: OAG

Table 9: Better practice examples of the risk evaluation stage

Risk treatment

After finalising the risk assessment, the risk treatment process is undertaken. An entity’s evaluation of the risks and its risk appetite will determine if the residual risk is at an acceptable level or if treatment is required. Risk treatments can include enhancing existing controls, implementing new controls, or avoiding the risk altogether by no longer undertaking the activity, program or service.



An entity needs to consider how to mitigate the residual fraud risks that remain above the entity’s tolerance level. The objective of treating the fraud risk is to reduce the residual risk identified in the assessment to an acceptable level.

¹⁰ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.4.4.

¹¹ AS ISO 31000:2018 *Risk management - Guidelines* Section 6.5.2.

The aim of risk treatment is to:

“.. select and implement options for addressing risk.”¹²

An overview of the risk treatment process has been set out in Figure 5.

Some treatments may enhance existing controls or introduce new controls. Fraud controls are specific measures, processes or functions that are intended to prevent or detect fraud events or to enable the entity to respond to them. These would be suitable to address the following outcomes:

- accept the risk
- change the consequence
- change the likelihood
- change both the consequence and likelihood
- share the risk
- retain the risk.

Subject to the entity’s risk appetite and tolerance, not every risk will require the development and implementation of treatments.

Risk treatment	Better practice
Determine appropriate risk treatments	<ul style="list-style-type: none"> • Select risk treatment options with the entity’s objectives, risk criteria and available resources • Balance the potential benefits against cost, effort or disadvantage of implementation
Document implementation plan	<ul style="list-style-type: none"> • Document the treatment plan outlining the responsibilities, resources and other relevant implementation information in the fraud risk worksheet
Risks that do not have a treatment option	<ul style="list-style-type: none"> • If no treatment options are available or if treatment options do not sufficiently modify the fraud risk, the risk is recorded and kept under ongoing review
Remaining risk is documented	<ul style="list-style-type: none"> • Inform decision makers and other stakeholders of the nature and extent of the remaining risk after treatment • Document the remaining risk and subject to monitoring, review and, where appropriate, further treatment
Consider beyond economic consequences	<ul style="list-style-type: none"> • Justification for risk treatment is broader than solely economic consequences and considers the entity’s obligations, voluntary commitments and stakeholder views

Source: OAG

Table 10: Better practice examples of the risk treatment stage

¹² AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.5.

A useful way to examine your controls is to ensure they are specific, measurable, achievable, relevant and timed (SMART). This model and examples of internal controls that may be applied with a view to change the consequence, likelihood or both are provided at Appendix 5.4.

Monitoring and review

Entities should actively monitor the implementation of fraud risk treatments, because until the new or improved controls are in place, the fraud risk will remain above this tolerance level. Fraud risk owners will be responsible for ensuring the controls are implemented in a timely manner and remain effective. When a new or improved control has been implemented the entity should review the control in practice over time to ensure it continues to be effective.



Further, it is essential that entities have a program to continuously monitor and review their fraud risks. Sometimes only small changes to a business process or function can alter the inherent fraud risk rating, result in the emergence of new fraud risks, or impact the effectiveness of existing controls.

Monitoring and review is:
“... to assure and improve the quality and effectiveness of process design implementation and outcomes.”¹³

Monitoring and review	Better practice
Monitoring and review takes place during all elements of fraud risk management program	<ul style="list-style-type: none"> Monitoring and review includes planning, gathering and analysing information, recording results and providing feedback
Monitoring and review progress is reported	<ul style="list-style-type: none"> Results of monitoring and review are incorporated throughout the entity’s performance management, measurement, and reporting activities

Source: OAG

Table 11: Better practice examples of the monitoring and review stage

Recording and reporting

As noted earlier, fraud risks identified through a fraud risk assessment can be integrated into the entity's broader enterprise risk register. Whether entities combine all risks into a single source risk register or maintain a separate fraud risk register, they must be documented and reported. Entities should report to appropriate oversight committees and management including any audit committees which are responsible for overseeing the entity risk management and internal controls.



Risk management process and its outcomes should be:
“... documented and reported through appropriate mechanisms.”¹⁴

¹³ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.6.
¹⁴ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.7.

The fraud risk assessment worksheet details several key processes and outcomes that should be documented including the methodology for the risk assessment, the results and the response.

Recording and reporting	Better practice
Detailed recording of fraud risk assessment process	<ul style="list-style-type: none"> Worksheets include adequate information that demonstrates reason for decisions made and actions taken
Ongoing monitoring and periodic review of the fraud risk management process and its outcomes is planned, and responsibilities clearly defined	<ul style="list-style-type: none"> Updates provided to senior management and those charged with governance on progress Monitoring through audit committee Documented responsibilities for undertaking fraud risk management are outlined in the entities' FCS

Source: OAG

Table 12: Better practice examples of the recording and reporting stage

Conclusion

Fraud is a pervasive and growing issue within Australia. Fraud can be initiated by employees or close associates of an entity and, increasingly, by parties with no apparent connection to the entity. It can also involve collusion between internal and external parties.

Historically, the approach of many Australian entities to fraud risk management has been wholly reactive. Entities that embrace adequate and proportionate approaches to managing fraud risks will increase their chance of reducing fraud events.

We encourage entities to use this guide along with the tools and any other available resources when applying AS ISO 31000:2018 – *Risk management - Guidelines* and AS 8001:2021 – *Fraud and corruption control* to manage the risk of fraud against their entity. While fraud risks cannot be eliminated, a robust and well-resourced fraud risk management program can minimise the likelihood and consequences of fraud events.

Appendix 1: Glossary

Term	Definition
Better practice guide (BPG)	A fraud risk assessment better practice guide (this report).
Bribery	Offering, promising, giving, accepting or soliciting of an undue advantage of any value (either financial or non-financial) directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.
Cloud computing	The practice of using a network of remote servers hosted on the internet to store, manage, and process data, rather than a local server or a personal computer.
Close associate	A person with a close connection with the organisation other than an employee (e.g. director, consultant, contractor).
Collusive tendering	The act of multiple tenderers for a particular contract colluding in preparation of their bids – also often referred to as bid rigging.
Conflict of interest	A situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity.
Corruption	Dishonest activity in which a person associated with an entity (e.g. director, executive or employee) acts contrary to the interests of the entity and abuses their position of trust in order to achieve personal advantage or advantage for another person or entity.
Cryptocurrency	A digital currency in which transactions are verified and records maintained by a decentralised system using cryptography, rather than by a centralised authority.
Data theft	Also known as information theft. The illegal transfer or storage of personal, confidential, or financial information.
Enterprise risk	Risks arising from the general operation of an entity that can impact on the entity's ability to meet its objectives (refer also definition of 'risk' below).
FCS	Fraud Control System - a framework for controlling the risk of fraud against or by an entity.
Fraud	Dishonest activity causing actual or potential gain or loss to any person or entity including theft of moneys or other property by persons internal and/or external to the entity and/or where deception is used at the time, immediately before or immediately following the activity.
Identity fraud	Also known as identity theft or crime. It involves someone using another individual's personal information without consent, often to obtain a benefit.
Internal control	Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance that information is reliable, accurate and timely.
Malware	Malicious software intentionally designed to cause disruption to a computer, server, client, or computer network, leak private information, gain unauthorised access to information or systems, deprive user's access to information or which unknowingly interferes with the user's computer security and privacy.

Term	Definition
Nepotism and/or Cronyism	Where the appointee is inadequately qualified to perform the role to which he or she has been appointed. The appointment of friends and associates to positions of authority, without proper regard to their qualifications.
OAG	The Office of the Auditor General.
PESTLE model	Consideration of 6 external environmental factors that can impact an entity, namely the political, economic, social, technological, legal and environmental factors.
Phishing and/or Spear-phishing	Cyber-intrusion. Theft of intellectual property or other confidential information through unauthorised systems access.
Ransomware	Form of malware designed to encrypt files on a device, rendering any files and the systems that rely on them unusable.
Risk	The effect of uncertainty on objectives. An effect is a deviation from the expected. It can be positive, negative or both, and can address, create or result in opportunities and threats.
Risk appetite	The level of overall risk an entity is prepared to accept in pursuing its objectives.
Risk tolerance	The level of risk an entity is prepared to accept in relation to specific aspects of its operation – the practical application of the concept of ‘risk appetite’ to specific risk categories (relevantly to the subject of this guide, this can include application of an entity’s risk appetite to the concept of fraud risk).
Social engineering	A broad range of malicious activities accomplished through human interactions (e.g. psychological manipulation of people into performing actions or divulging confidential information).

Appendix 2: References

Reference
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Appendix 3: Fraud control system benchmarking tool

An important component of the periodic assessment of the efficacy of an entity's FCS is to determine whether an entity's FCS aligns with the requirements and guidance set out in the standard, in effect, a benchmarking of the entity's fraud control program against the requirements and guidance of the standard. An organisation's performance against each element of the standard can be assessed in accordance with a 5-element rating scheme as set out below.

Alignment with AS 8001:2021 – <i>Fraud and corruption control best practice model</i>	Rating
Meeting better practice	5
Approaching better practice	4
Minimum acceptable level	3
Inadequate but some progress made towards better practice	2
Inadequate - no progress towards achieving better practice	1

The following are the relevant steps required to prepare and deliver an FCS benchmarking project:

Step 1	Consult and collaborate across the entity in a consideration of the FCS benchmarking model and determine which, if any, elements of the model are not relevant to the entity's own circumstances, make necessary adjustments to the model in preparation for analysis. ¹⁵
Step 2	Gather all entity documentation pertaining to the control of fraud risk within the entity – this would include: <ul style="list-style-type: none"> • current FCS documentation • current governing body charter • most recent fraud risk assessment • the entity's disciplinary procedures • recent analysis of awareness raising activities within the entity • most recent external environmental scan analysis

¹⁵ e.g. requirements and guidance of AS 8001:2021 Section 3.6 *Performance Based Targets* may not be relevant to public sector entities and could therefore be removed from the model.

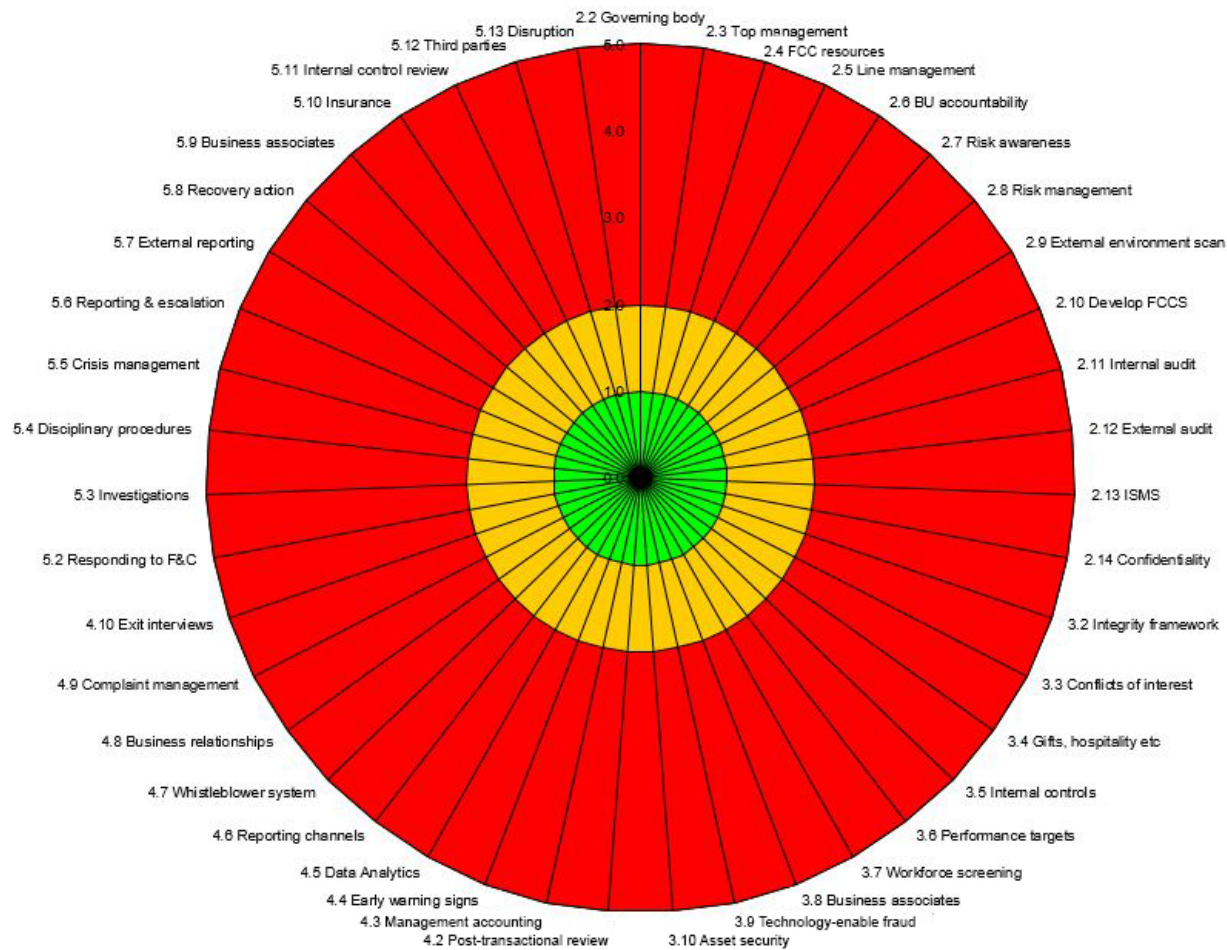
	<ul style="list-style-type: none"> • internal audit charter • any recent internal audit reports in relation to fraud risk management • all integrity related documentation • current workforce screening policy • current cybersecurity / information system management policies • a summary of the last 5 years fraud incidents covering results could provide insight into common activities, themes and weaknesses. Details such as number of events per year, fraud theme (procurement, CC etc), quantum, fraud substantiated Y/N, vulnerability identified, how vulnerability treated, date vulnerability treated • reports of analysis of internal control efficacy including pressure testing transactions.
Step 3	<p>Consult broadly across the entity to arrive at a realistic and reliable assessment of the entity's current performance against each relevant element of AS8001:2021. Consultation would include:</p> <ul style="list-style-type: none"> • if a relevant policy or procedure is currently in place or is proposed • the frequency of review of all relevant policies and procedures • if there is adequate resourcing to ensure that the FCS is properly and effectively administered • the culture within the entity in terms of adherence to the key elements of the FCS.
Step 4	Collaborate with relevant system and process owners to arrive at a rating on a scale of 1 to 5 for each element of the FCS being assessed in terms of its current alignment with AS 8001:2021.
Step 5	Consult broadly within the organisation in relation to initiatives currently in train for implementation in the future, collaborate with relevant system and process owners to arrive at a rating on a scale of 1 to 5 for each element of the FCS being assessed in terms of its future alignment with AS 8001:2021 on the assumption that the initiative is fully implemented.
Step 6	Enter scores into the model and review the output chart.
Step 7	Present to the relevant oversight committee within the entity.
Step 8	Implement remedial action required for the entity to better align with the better practice model per AS 8001:2021.
Step 9	Monitor the ongoing efficacy of the FCS in light of this analysis over time.

Presentation of the benchmarking analysis

The outcome of this analysis can be usefully presented in a variety of tabular or graphical formats. The way in which the benchmarking analysis results are presented will depend on the needs of the entity. One particularly visual way of presenting the outcomes of the benchmarking analysis is by way of a 'spider-web' diagram as shown below.

A Microsoft Excel tool is provided on our website with detailed instructions to assist in the preparation of this analysis and production of the spider web diagram is detailed below.

The spider web diagram is particularly useful for presenting current and future state alignment of an entity's FCS with AS 8001:2021 and for showing improvement over time. For example, if a spider web diagram depicting the current and anticipated alignment of the entity's FCS with AS 8001:2021 is presented to each meeting of the relevant oversighting committee (e.g. an audit committee) the committee would be able to efficiently monitor progress against action items initiated to address identified gaps.



The green area	Represents the entity's current alignment with the requirements and guidance of AS 8001:2021.
The amber area	Represents the entity's anticipated future alignment with the requirements and guidance of AS 8001:2021 once initiatives currently in train are fully implemented. Theoretically, the amber area should progressively turn to green over the projected implementation timeframe.
The red area	Represents the current 'gap' between either the current alignment (green) or anticipated future alignment (amber) with the requirements and guidance of AS 8001:2021.

Appendix 4: External threat assessment tool

Assessment of external threats using the PESTLE model requires a rigorous 7-step process as follows:

- Step 1:** Consult and collaborate across the entity, make necessary adjustments to the worksheet in preparation for analysis.
- Step 2:** Gather all documentation pertaining to external threats in the environment in which the entity operates or is considering operations.
- Step 3:** Consider the most recent fraud risk assessment conducted in relation to the entity's operation.
- Step 4:** In collaboration with risk and process owners, consider the six PESTLE factors that could impact the entity's fraud risks.
- Step 5:** Identify external factors that need to be addressed by the entity to more effectively control fraud risks.
- Step 6:** Develop risk treatments for risks that need to be further mitigated and adjust in fraud risk assessment and fraud control system.
- Step 7:** Review external threats periodically.

The following is an example worksheet for assessing external threats against an entity using the PESTLE model.

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
Political			
To identify the political situation of the country in which the organisation operates, including the stability and leadership of the government, whether there is a budget deficit or surplus, lobbying interests and international political pressure.	<ol style="list-style-type: none"> 1. Has there been a recent change in government (at local, state or federal level)? 2. Is there any anticipated change in government funding foreshadowed? How will a change in funding impact the entity's fraud exposure (e.g. an increase in funding for grants or a decrease in funding for administration)? 3. Is there any legislative change anticipated in relation to employment law that may impact the entity's ability to manage its fraud exposure? 	Insert text	Insert text

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
	<ol style="list-style-type: none"> 4. Is there a likely increase or reduction in government mandated regulation? 5. If yes, will that give rise to an increase in the entity's fraud exposure (either internally or externally initiated fraud)? 6. Are there any other political factors the entity should consider? 		
Economic			
<p>To determine the economic factors that could have an impact on the organisation, including interest rates, inflation, unemployment rates, foreign exchange rates and monetary or fiscal policies.</p>	<ol style="list-style-type: none"> 1. Are all economies in which the entity operates currently stable? 2. If there are indications of instability in an economy in which the entity operates, to what degree will this impact the risk of fraud within or against the entity? 3. Are there any key economic decisions (either recently implemented or in contemplation) likely to have an impact on the entity's fraud exposure (e.g. rising interest rates, a change in taxation rates)? 4. Is there currently significant pressure on wages and salaries that could act to reduce disposable income of the general population and to what degree could that impact on the entity's fraud exposure? 5. Is there likely to be a change in employment levels in the economy in the next three to five years? 	<p>Insert text</p>	<p>Insert text</p>

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
	<ol style="list-style-type: none"> 6. Is there likely to be a change in working arrangements that may increase the risk of fraud within the entity (e.g. remote working, flexible working arrangements)? 7. Are there any other economic factors the entity should consider? 		
Social			
<p>To identify the expectations of society by analysing factors such as consumer demographics, significant world events, integrity issues, cultural, ethnic and religious factors, and consumer opinions.</p>	<ol style="list-style-type: none"> 1. Has there been a marked decline in integrity standards within the broader community or is this anticipated going forward? How could these changes impact the entity's fraud exposures in the future? 2. Is it likely that the entity will only be able to attract adequate human resource is by offering work arrangements that are not sustainable for the entity? 3. Are there any other social factors they should consider? 	Insert text	Insert text
Technological			
<p>To identify how technology, including technological advancements, social media platforms and the role of the internet more broadly, is affecting or could affect the organisation.</p>	<ol style="list-style-type: none"> 1. Does the entity have a heavy reliance on technology internally? 2. Does the entity have a heavy reliance on technology to interact with external parties including business associates, customers, clients 	Insert text	Insert text

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
	<p>and the general public?</p> <ol style="list-style-type: none"> 3. Does the entity embrace leading edge cyber-security? 4. Does the entity have strict policies governing the use of its IT equipment by the workforce for personal purposes? 5. Does the entity have strong controls over the use of technology in the course of remote working? 6. Does the entity closely monitor developments in technology-enabled fraud? 7. Are there any other technological factors that the entity should consider? 		
Legal			
<p>To identify how specific legislation, including industry specific regulations, and case law are affecting or could affect the organisation's future operations.</p>	<ol style="list-style-type: none"> 1. Does the entity have a strong compliance function? 2. Does the entity have a strong sense of its own duties of integrity when interacting with external parties (i.e. is there a risk of the entity itself being accused of fraudulent or other illegal conduct)? 3. Are there indicators of significant change in the regulatory landscape affecting the entity? 4. Is the entity aware of its vicarious liabilities in relation to the conduct of members of its own 		

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
	<p>workforce?</p> <p>5. Are there any other legal factors that the entity should consider?</p>		
Environmental			
<p>To identify how local, national and international environmental issues are affecting or could affect the organisation.</p>	<ol style="list-style-type: none"> 1. Does the entity operate in circumstances where there is a likelihood of a high environmental impact? 2. If so, does this give rise to any raised risk of manipulation of financial or non-financial reporting? 3. Are there any other environmental factors that the entity should consider? 		

Appendix 5: Tools to support the fraud risk management process

A5.1 Communication and consultation tool

Fraud risk owners can sometimes encounter problems with those responsible for developing, implementing and maintaining fraud controls relating to their risks. This may be because a control owner is experiencing staffing or funding constraints or they lack the requisite expertise. In these circumstances the person tasked with performing the fraud risk program can assist through:



- requesting progressive pieces of work
- fostering productive linkages between parties responsible for fraud control
- providing expert advice to stakeholders
- seeking strategic support from the senior staff to formulate solutions to impediments at the operational or program level.

The table below describes some methods for communication and consultation across an entity.

Structured one-on-one discussion with the process / risk owners	Speak with relevant business units – the people who work with the systems and processes every day. Meet one-on-one to facilitate an enhanced understanding of relevant risk and control issues.
Convene focus groups with process and risk owners and stakeholders	Facilitate detailed discussion of fraud risks with focus groups along with one-on-one meetings as an effective way to identify risks, internal controls that should mitigate those risks, whether they are operating as intended (think like a fraudster), assessing risks and developing effective risk treatments.
Seek input on fraud risk matters from across the entity	Invite the entire workforce to provide their input in relation to the entity's fraud exposures in an online survey.
Regular reporting to the project management committee	A project to manage fraud risk should be subject to a rigorous program of two-way communication between the oversight committee and the practitioner/team tasked with the project.
External communication and consultation	The project committee and the team responsible for delivering the project should consider the benefits of communication and consultation with parties external to the entity such as regulators, subject matter experts and peer organisations.
Reporting to the audit and risk committee	It is important for an audit and risk committee to be informed of developments in relation to fraud risks because they are responsible for overseeing the entity's risk management and internal controls.

A5.2 Scope context and criteria tool



Factor	Definition	Fraud risk assessment “XX Process”
Scope	The boundaries within which the fraud risk assessment will take place.	<ul style="list-style-type: none"> • The specific parts of the XX process to be assessed for fraud risks. • The business units and operational teams involved in the processes to be assessed. • Tools to be used in the fraud risk assessment. • Logistical considerations, milestones and timelines for completing the fraud risk assessment.
Context	The internal and external factors influencing the environment the entity operates in.	<p>Internal factors may include:</p> <ul style="list-style-type: none"> • The strategic objectives of the entity and how this influences the XX process. • The existing employee level in the XX process and their experience, as well as their level of training in identifying indicators of potential fraud. <p>External factors include:</p> <ul style="list-style-type: none"> • Increasing fraud trends targeting XX process. • Recent known scams in the public domain that have been uncovered.
Criteria	Likelihood and consequence criteria aligned to an entity’s existing risk framework that can be used to rate fraud risks identified in the fraud risk assessment.	<ul style="list-style-type: none"> • Likelihood criteria is a rating scale (i.e Extremely unlikely to Almost certain) set by the entity to identify the expected frequency of a fraud risk in the XX process being realised, both with no internal controls in place (inherent) and existing controls in place (residual). • Consequence criteria is a rating scale (Low – Catastrophic) across a number of defined loss factors (i.e. financial damage, reputational damage, legal damage), to identify the expected impact of a fraud risk in the XX process being realised both with no internal controls in place (inherent) and existing controls in place (residual). • What is acceptable frequency / consequence.



A5.3 Risk assessment tools

A5.3.1 Example fraud risk assessment worksheet

A fraud risk assessment worksheet can be used to document all relevant information for each risk identified and assessed. Having applied the worksheet for this purpose it can also then be used as a risk register (alternatively, identified and assessed fraud risks could be included in the entity’s enterprise risk register).

Fraud Risk (Short Title)		Risk Level		Description of Risk	
AP 1	Corruption in procurement (kickbacks)	Pre-treatment Very High	Post-treatment High	Procurement employee obtains a benefit from a supplier on the understanding that the employee will award work to the supplier.	
Current Internal Controls		Rating		Proposed Treatment (If Applicable)	
Documented policies and procedures for procurement transactions >\$50,000 are in place.	Partially Effective	Overall Ratings Pre-treatment Internal Control: Partially Effective Consequence: Major Likelihood: Likely Post-treatment Internal Control: Effective Consequence: Moderate Likelihood: Possible		Training and awareness initiatives for staff. Effective High HJG	
Conflict of interest declaration forms are required to be completed by all staff.	Effective			Regular review of the conflict of interest declaration register. Effective Medium HJG	
Independent evaluation of tender bids are undertaken.	Ineffective			Documented evaluation reports to be prepared and submitted to those charged with governance. Effective High HJG	
Missing control: There is no regular transaction review of purchases over \$50,000.	Ineffective			Finance to review regular reports (i.e. monthly) with expenditure broken down by vendor. Effective Medium HJG	
Due diligence is performed on successful vendors.	Partially Effective			Due diligence checks should include open source information background checks on Directors. Effective Low HJG	
An independent party reviews any vendor complaints from the tender process.	Partially Effective				
Risk Owner	Department	System Business Unit	Division	Entered By	Date Assessed
HJG	Procurement	Accounts Payable	Finance	JNH	13 May 22

The following is a short summary of the information that would be recorded on each risk assessment sheet (note that much of the information referred to in the following table will not have been prepared in the risk identification stage when the fraud risk worksheet is first created. The worksheet is intended to build over time as the entity works its way through the identification, analysis, evaluation and treatment development phases).

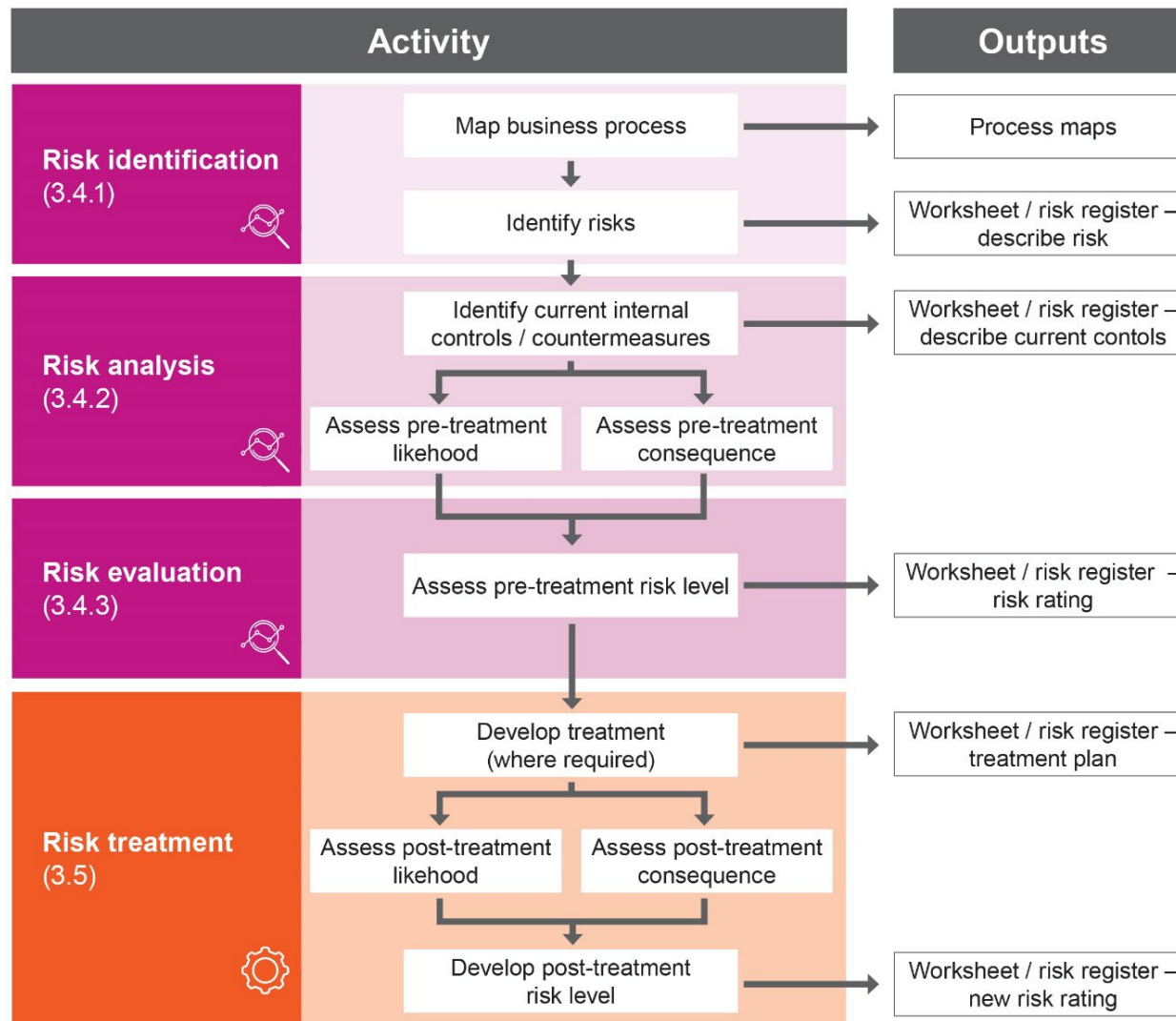
As noted above, each identified risk should be recorded on a separate risk assessment worksheet. The risk assessment worksheet can then be used as the entity’s register of fraud risks. Alternatively, identified and assessed fraud risks can be recorded in the entity’s enterprise risk register.

Data field	Information to be recorded (for each risk)
Fraud Risk Number	A reference number unique to each risk – the risk number is used in all outputs of the risk assessment process.
Fraud Risk (Short Title)	Short description of the risk that is generally used to identify the risk being discussed in relevant outputs.
Description of Risk	A more detailed outline of the risk consistent with the short title.
Risk Owner	The individual or position within the business unit who has primary responsibility for the business systems relevant to the identified fraud risk.
Department	The department to which the business unit belongs (see below).
System Business Unit	The business unit that has most control of the business systems and processes relevant to the identified risk.
Entered By	The individual or position who entered the fraud risk particulars into the risk assessment worksheet.
Date Assessed	The date on which the worksheet was populated.
Current Internal Controls	A short active title / description of each existing internal control (e.g. “System controls only allow limited authorised users to change bank accounts”) and a short statement as to how the internal control mitigates the risk.
Current Internal Controls Rating	A rating on an appropriate scale (i.e. “Ineffective”, “Partially Effective” or “Effective”) of the effectiveness of each internal control on mitigating the risk.
Proposed Treatment (If Applicable)	Treatments the entity proposes to take to strengthen the existing internal control framework and reduce the risk rating to an acceptable level.
Proposed Treatment (If Applicable) Rating	A rating on an appropriate scale (i.e. “Ineffective”, “Partially Effective” or “Effective”) of the effectiveness of each treatment on mitigating the risk.
Proposed Treatment Priority	The proposed priority of the treatment.
Overall Ratings – Pre-treatment Internal Control	A rating on an appropriate scale (i.e. “Ineffective”, “Partially Effective” or “Effective”) of the overall effectiveness of the existing internal control framework on mitigating the risk.

Data field	Information to be recorded (for each risk)
Overall Ratings – Pre-treatment Likelihood	A rating on an appropriate scale (i.e. “Almost Certain” to “Rare”) of the likelihood of a risk being realised with the existing internal control framework.
Overall Ratings – Pre-treatment Consequence	A rating on an appropriate scale (i.e. “Extreme” to “Negligible”) of the consequence of a risk being realised with the existing internal control framework.
Overall Ratings – Post-treatment Internal Control	A rating on an appropriate scale (i.e. “Ineffective”, “Partially Effective” or “Effective”) of the overall effectiveness of the post-treatment internal control framework on mitigating the risk.
Overall Ratings – Post-treatment Likelihood	A rating on an appropriate scale (i.e. “Almost Certain” to “Rare”) of the likelihood of a risk being realised with the post-treatment internal control framework.
Overall Ratings – Post-treatment Consequence	A rating on an appropriate scale (i.e. “Extreme” to “Negligible”) of the consequence of a risk being realised with the post-treatment internal control framework.
Overall Risk Rating Pre-treatment	A rating on an appropriate scale (i.e. “Very High” to “Low”) of the fraud risk level by reference to the risk matrix (taking into account the assessed effectiveness of pre-existing internal controls).
Overall Risk Rating Post-treatment	A rating on an appropriate scale (i.e. “Very High” to “Low”) of the fraud risk level by reference to the risk matrix taking into account the assessed effectiveness of the post-treatment internal control framework.



A5.3.2 Risk assessment and treatment process overview



Source: OAG based on AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.4 and 6.5



A5.3.3 Key fraud risk identification questions

Some key questions to ask when trying to identify fraud risks are listed below.

Key questions that need to be asked in identifying fraud risks
If I wanted to steal from this entity, knowing what I know about the current business systems process and internal controls, how would I do it?
If I wanted to get some sort of improper financial or non-financial advantage out of my position, how would I do it?
What do I know about this process that nobody else knows or checks?
Who has sole control over specific systems or processes that nobody else has visibility over?
What forms of payment does this process have – is it cash, card, EFT etc?
How can this process be made easier for the process owner at the expense of the entity?

A5.3.4 Commonwealth Fraud Prevention Centre’s ‘Actor, Action, Outcome’ method of describing fraud risks¹⁶

An effective method for describing fraud risk is to consider the actor, action and outcome. The level of detail is important when describing fraud risks. Without sufficient detail it becomes difficult to consider the factors (i.e. actors and actions) that contribute to the fraud risk and how fraud controls will specifically address these contributing factors.

An example of a poorly defined fraud risk from the invoice payment process provided would be “Fraud in the invoice payment process”.

The following are more accurately defined fraud risks from the same example:

- “a service provider (Actor) submits a falsified invoice (Action) to receive a payment for services not provided (Outcome)”
- “a service provider (Actor) coerces an official to approve and/or process a falsified invoice (Action) to receive a payment for services not provided (Outcome)”
- “an official (Actor) manipulates the finance system (Action) to divert an invoice payment to their own bank account (Outcome)”.

Judgement should be applied in striking a balance between capturing sufficient detail and documenting a manageable number of fraud risks. This could be achieved by combining similar risks and clearly documenting the various contributing factors (actors and actions).

¹⁶ Commonwealth Fraud Prevention Centre ‘*Fraud Risk Assessment – Leading Practice Guide*’.

The description can help with an entity's assessment of its fraud risks and how it considers ways in which to control it. Some of these controls may already exist and some may be new.

For example, an entity might limit the opportunity for an accounts payable officer to submit and processes a fictitious invoice that pays into an employee's account by:

- splitting the authorising powers (submit and process)
 - segregation of duties between invoice entry and payment authority
- validating the invoice details (fictitious invoice)
 - third party verification of goods/services being received
 - check supplier details in your supplier master file are an exact match to public records (e.g. Australian Business Register)
- cross-checking internal records (employee account)
 - compare bank accounts in supplier payment file against employee bank accounts.

Entities can link each of the above controls back to distinct parts (actor, action, outcome) of the fraud description.

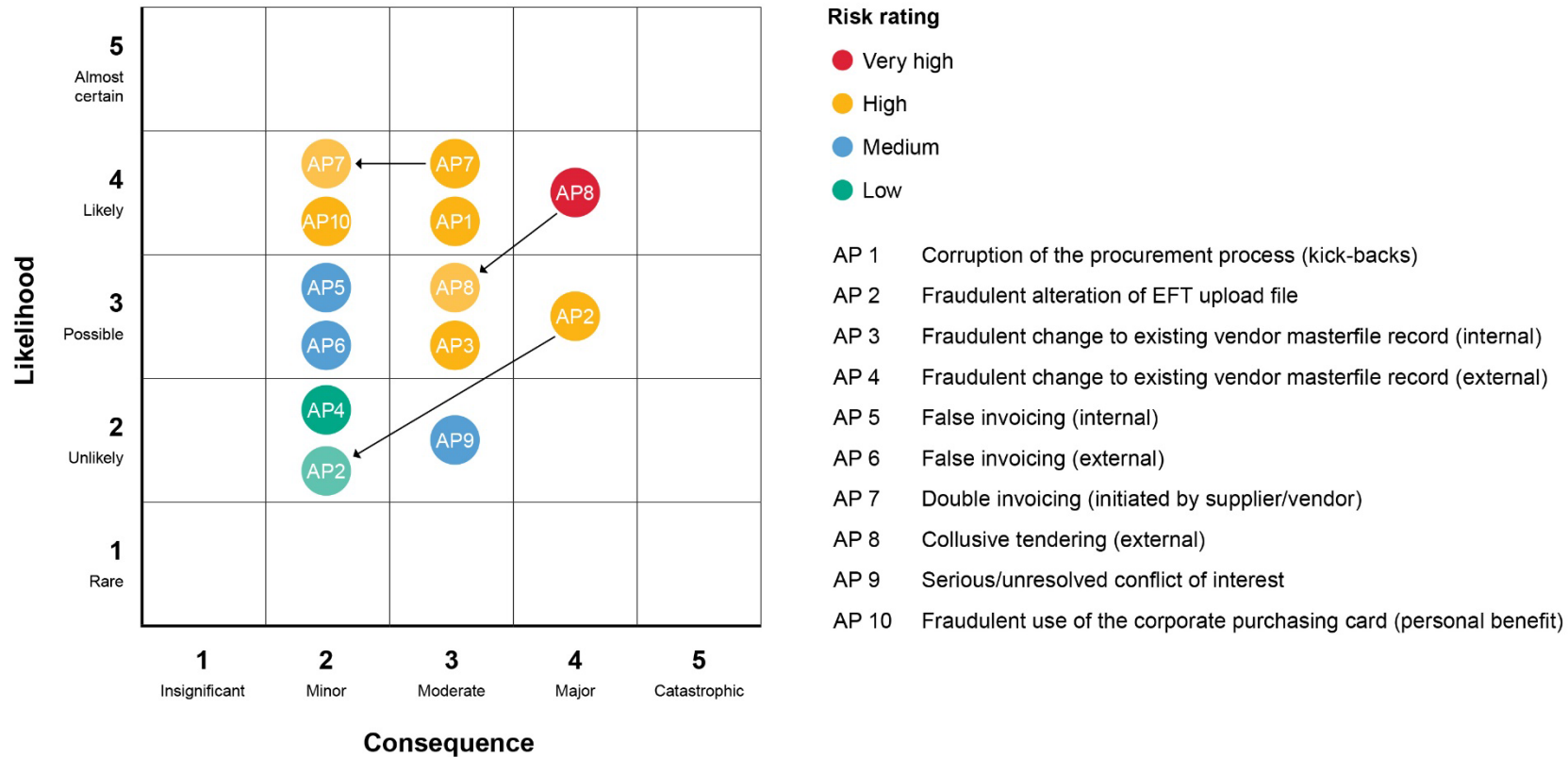
A5.3.5 Example diagrammatic presentation of assessed fraud risks

It can be useful to present identified and assess fraud risks in diagrammatic form.

The following example shows the relative ratings of likelihood and consequence and the resulting overall risk rating for ten accounts payable related fraud risks. Diagrammatic analysis is also useful to show the projected change in risk rating as a result of implementation of a treatment plan introducing new or revised internal controls / fraud controls. The change in rating in relation to risk PR-1 is due to the introduction of new or revised internal controls that will reduce the consequence of the risk if it did occur (although in this example the likelihood remains unchanged).



Accounts payable



A5.3.6 Example public sector fraud risks

The following is a short summary of fraud risks that are commonly found in the public sector environment. This summary is not intended to be an exhaustive list, but it can be used as a ‘thought provoker’ in the identification of operational risks types facing the entity being assessed.



Accounts payable fraud	
False invoicing (creation of a fictitious vendor)	A fictitious vendor is created in the finance system to which payments for false invoices are made for goods/services not ordered and not delivered (typically fraud of this type involves personnel within the entity but it can be perpetrated at times by external parties acting alone or by external parties operating in collusion with a member of the target entity's workforce)
Fraudulent change to vendor master file	Fraudulent change to the entity's vendor master file (i.e. change of bank details to divert legitimate vendor payments to an account controlled by the perpetrator) – this can be done by a person internal to the entity, a person external to the entity or by collusion between internal and external persons
Online banking fraud	Manipulation of vendor or other payments in the online banking system immediately prior to execution of the payment file in the entity's online banking system – the fraudulent manipulation of the online payment file is concealed by making false entries in the entity's accounting records
False invoicing (existing vendor)	Manipulation and processing of fraudulent payments for invoices apparently rendered by a legitimate vendor but, in fact, fraudulently generated and issued by the perpetrator who is generally a member of the entity's own workforce
Duplicate payments for the invoices already settled	More than one payment is made for the same invoice – this can be initiated inadvertently by a vendor who issues the same invoice twice in error but the vendor then fails to report the double receipt and fraudulently converts the duplicate payment

Procurement and tendering	
Corruption of the procurement process (involving personnel within the entity)	Corruption involving an employee of the entity and a vendor in the selection of a winning bid or tender often involving bribery / kickbacks but often motivated by personal or family association between the bidder and the entity's employee without direct financial reward – corruption can involve provision of a confidential bid price, contract details or other sensitive information to gain an advantage for one tenderer over other tenderers
Bid rigging (excluding personnel within the entity)	Collusive tendering between multiple bidders for the same contract for mutual advantage (no involvement of the entity's personnel)

Procurement and tendering	
Conflicts of interest	Undeclared association between an employee of an entity and a tenderer giving rise to an actual or perceived bias in awarding of a contract
Improperly receiving hospitality, gifts and benefits	An employee receiving or soliciting hospitality, gifts or benefits from a vendor or potential vendor hoping to gain a commercial advantage in doing so – depending on the circumstances, this behaviour may constitute fraud

Falsification and manipulation of claims for work-related expenditure	
Use of the entity's funds for personal expenditure	Claiming employee expenses for business-related expenditure not incurred or incurred for personal use or benefit (supported by false or inflated receipts / invoices)
Double-dipping	Claiming multiple reimbursements for the same expenses or claiming for expenses paid personally using receipts for purchases already made via another of the entity's reimbursement systems

Diversion of incoming funds	
Accounts receivable fraud	Redirection of incoming receipts to a spurious account followed by write-off of accounts receivable balance
Unauthorised discounts	Processing unauthorised discounts for early payment of invoices where the discount value is fraudulently transferred to the employee's own bank account
An authorised application of unknown receipts	Funds can be received by an entity where the source of the funds is unknown and the funds are allocated to a suspense account pending rectification – a possible fraud involves the transfer of part of the balance of the suspense account to an employee's own benefit with a manipulation of the accounting system to conceal the theft
Inflating invoice value	Inflating the value of an invoice raised by the entity with receipts in payment of the invoice directed to a spurious account controlled by the staff member concerned who then redirects the correct (reduced) value of the invoice to the entity's correct account
Vendor overpayment	Deliberately overpay a vendor in payment of an invoice for goods or services validly received, claim a refund for the overpayment and then direct the remittance to a spurious bank account
Theft of cash all funds received	Fraudulently failing to record receipt of cash received and then misappropriate for own benefit

Payroll	
Timesheet fraud	Fraudulent submission of falsified timesheets for casual employees who did not work with diversion of resulting remuneration generated to own account
Fraudulent alteration of remuneration rates	Alteration of remuneration rates (salaries or hourly rates) in the payroll system in relation to the employee making the change or for another employee in exchange for personal benefit
Ghost employee fraud	Fabrication of fictitious employees on the payroll with remuneration paid to own account
Fraudulently failing to record personal leave	An employee taking personal leave (annual, long-service, sick or carer's leave) without recording the leave in the HR system
Worker's compensation fraud	Worker's compensation fraud – fraudulent claims for injuries not sustained

Assets and Inventory	
Asset theft	Theft of the entity's assets, including computers and other IT related assets
Information theft	Theft or abuse of proprietary or confidential information (customer information, intellectual property, pricing schedules, business plans, etc)
Unauthorised private use of employer property	Use of employer property for personal use or benefit
Cash theft	Theft of petty cash

Manipulation of financial reporting	
Fraudulent manipulation of an entity's financial reporting	Fraudulent manipulation of financial reports in order to make it appear that a business entity has performed better (in financial or non-financial terms) than it has actually performed – this can be motivated by a need to demonstrate a certain level of personal performance in order to secure a performance bonus but may also be driven in the public sector by the need to meet political expectations

Cyber-borne attack	
Business email compromise	Emails impersonating vendors or an executive instructing payment to be made to a spurious bank account or a change to existing bank details
Phishing emails	Emails designed to dupe employees into providing personal information (i.e. by clicking on a link or opening an attachment)
Malware	Installing malware onto a computer or computer system within the entity which then issues fraudulent instructions (e.g. to change the bank account of a vendor in the vendor masterfile or change the payroll bank account of one or more employees)

A5.4 Risk treatment tools



A5.4.1 SMART principle for co-designing fraud controls¹⁷

Think about the fraud risk you have described and ways in which you might be able to prevent, monitor or detect the exploitation.

The following table outlines the ‘SMART’ principle which can be applied to help co-design controls with key risk stakeholders.

Specific	The control should have a clear and concise objective. They should also be well defined and clear to anyone with a basic knowledge of the work. Consider: who, what, where, when and why.
Measurable	The control and its progress should be measurable. Consider: <ul style="list-style-type: none">• What does the completed control look like?• What are the benefits of the control and when they will be achieved?• The cost of the control (both financial and staffing resources).
Achievable	The control should be practical, reasonable and credible and should also consider the available resources. Consider: <ul style="list-style-type: none">• Is the control achievable with available resources?• Does the control comply with policy and legislation?
Relevant	The control should be relevant to the risk. Consider: <ul style="list-style-type: none">• Does the control modify the level of risk (through impacting the causes and consequences)?• Is the control compatible with the entity’s objectives and priorities?
Timed	The control should specify timeframes for completion and when benefits are expected to be achieved.

¹⁷ Commonwealth Fraud Prevention Centre ‘*Fraud Risk Assessment – Leading Practice Guide*’.

A5.4.2 Example internal controls that may be effective in controlling fraud risks

The following is a short summary of internal controls that experience has shown may be effective in controlling fraud risks in each of the categories contemplated in A5.3.6 above.

Once again, this is not intended as an exhaustive list and is intended to promote consideration of current and possible internal controls within each WA public sector entity when undertaking a targeted fraud risk assessment. It is anticipated that these internal controls may be effective in controlling fraud by:

- preventing a fraudulent transaction from being processed
- quickly detecting a fraudulent transaction after it has been processed thereby preventing any further transactions and minimising loss
- assisting an entity to respond to fraud incidents that have been detected.

The internal controls set out below can be used to:

- identify internal controls already in place during the risk analysis phase of the risk assessment
- identify internal controls that may be useful in further mitigating fraud risk in the risk evaluation phase of the risk assessment.

Accounts payable fraud
• Separate procurement and payment functions
• Separate handling (receipt and deposit) functions from record keeping functions (recording transactions and reconciling accounts)
• Require reconciliation to be completed by an independent person who does not have record keeping responsibilities
• Monitor the entity's financial activity, compare actual to budgeted revenues and expenses
• Require procurement and accounts payable employees to take leave of a minimum duration (e.g. two weeks at a time) with another member of the team performing their role in their absence
• If the entity is so small that duties cannot be separated, require an independent check of work being done supplemented by appropriate and effective data analytics and other reviews appropriate to the entity's situation

Procurement and tendering

- Implement a tendering / contracting panel made up of independent personnel (i.e. unconnected to the procurement processes), to oversight the awarding of contracts
- Standard contract conditions and specifications to be used with variations to be approved by senior management
- Use evaluation criteria as agreed by the contract panel prior to tendering
- Contract terms and conditions should be those of the purchasing department and not subject to change without the written approval of senior management
- Clear audit trails with written records including formal authorisation of changes to original documentation
- Independent post-transactional review of a substantial sample of tendering and contracting transactions with a particular focus on high-risk transaction types
- Splitting of contacts should not be permitted unless authorised by senior management
- Management reviews of the reasonableness and competitiveness of prices
- Ensure contractors with a poor performance record are removed from the approved supplier's list

Falsification and manipulation of claims for work-related expenditure

- Limit the number of entity issued purchasing cards and users
- Set account limits with purchasing card providers (value, items that can be purchased etc.)
- Require employees with entity issued purchasing cards to submit itemised, original receipts for all purchases followed by lodgement of hard copy supporting documentation
- Independent rigorous examination of credit card transactions each month including detailed review of relevant receipts, invoices and other supporting documentation

Falsification and manipulation of claims for work-related expenditure

- Periodic review of a sample of hardcopy supporting documentation
- Monitor the entity's financial activity, compare actual to budgeted revenues and expenses
- Require an explanation of significant variations from budget

Diversion of incoming receipts

- Send official notification to all regular providers / suppliers with particulars of the entity's bank account with statement that this is the only account to which refunds should be remitted
- Independent post-transactional view of a sample of invoices rendered to identify any manipulations
- Independent post-transactional review of emails between accounts payable / accounts receivable personnel within the entity and customers / clients to determine if there is any indication of manipulation of invoices raised or payments made

Payroll

- Payroll system procedures and training
- Segregation of duties preventing payroll batch file payments or payroll master file changes without two approvers
- Limited system administrator access to the payroll system
- System controls to prevent changes to pay rates or salaries without approval
- Changes to payroll masterfile (e.g. particularly for bank account numbers) only available to employees via an HR 'kiosk' in the HR system – system unable to process a change of bank account number outside of the HR kiosk
- HR system to automatically generate a confirmation email to the employee where there has been a change of masterful data
- Rigorous approval process for creation of new employees in the payroll system

Payroll

- Timely notification process from HR to Payroll of employees due to resign from the entity
- Periodic review of payroll system audit logs
- Management review of variance reports from previous payroll run to confirm reasons for significant differences
- Employee background checks for new hires with access to the payroll system – this should include criminal record screening and specific questions about any previous integrity concerns / disciplinary findings etc.
- Mandatory password changes for those with access to the payroll system to a suitable strength and complexity
- Physical security of computers used by payroll staff with direct system access
- Electronic timesheet systems and approval process for overtime

Assets and inventory

- Physical security of desirable assets (i.e. laptops, IT equipment)
- Password protection and remote wiping capability in the case a laptop is lost or stolen
- Regular stocktakes of assets and inventory and updating asset registers
- Security of cash (i.e. petty cash) and gift vouchers in locked tins or a safe
- Tracking systems for assets and approval process for transfer of location
- Maintain vehicle logs, listing the dates, times, mileage or odometer readings, purpose of the trip, and name of the employee using the vehicle

Manipulation of financial reporting

- Active engagement with entity's external auditor in relation to the annual audit (i.e. working collaboratively with the auditor to identify any manipulation of the financial reporting)
- Analysis to identify unusual activity
- Detailed review of journal and other adjustments to the general Ledger with a focus, as a minimum, on high value transactions

Cyber-borne attack

- BitLocker protection of all IT assets to ensure security of data
- Access to databases/systems require unique user logon identification and password authentication
- Document authorisation that is needed to establish accountability and issue, alter, or revoke user access
- Prohibit shared user logon IDs and passwords, and user logon IDs and passwords
- Set database user access permissions that are based on the principles of privilege and separation of duties
- Restrict access to servers and office locations which contain sensitive and confidential data by physical security to authorised personnel
- Access to databases/systems require unique user logon identification and password authentication

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Auditor General's 2021-22 reports

Number	Title	Date tabled
19	Forensic Audit – Construction Training Fund	22 June 2022
18	Opinion on Ministerial Notification – FPC Sawmill Volumes	20 June 2022
17	2022 Transparency Report – Major Projects	17 June 2022
16	Staff Rostering in Corrective Services	18 May 2022
15	COVID-19 Contact Tracing System – Application Audit	18 May 2022
14	Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities Part 2: COVID-19 Impacts	9 May 2022
13	Information Systems Audit Report 2022 – State Government Entities	31 March 2022
12	Viable Cycling in the Perth Area	9 December 2021
11	Forensic Audit Report – Establishment Phase	8 December 2021
10	Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities	24 November 2021
9	Cyber Security in Local Government	24 November 2021
8	WA's COVID-19 Vaccine Roll-out	18 November 2021
7	Water Corporation: Management of Water Pipes – Follow-Up	17 November 2021
6	Roll-out of State COVID-19 Stimulus Initiatives: July 2020 – March 2021	20 October 2021
5	Local Government COVID-19 Financial Hardship Support	15 October 2021
4	Public Building Maintenance	24 August 2021
3	Staff Exit Controls	5 August 2021
2	SafeWA – Application Audit	2 August 2021
1	Opinion on Ministerial Notification – FPC Arbitration Outcome	29 July 2021

**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

Perth BC, PO Box 8489
PERTH WA 6849

T: 08 6557 7500
F: 08 6557 7600
E: info@audit.wa.gov.au
W: www.audit.wa.gov.au

 @OAG_WA

 Office of the Auditor General for
Western Australia



11.5 HOUSING JOINT VENTURES

File Reference	
Disclosure of Interest	Nil
Applicant	Department of Communities
Previous Item Numbers	No Direct
Date	20 September 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	

Summary

The Council to consider options for the future of the Joint Venture Housing projects.

Background

Council, over the course of many years has entered into a number of joint venture housing arrangements with the Department of Communities. These include the following housing units;

Address	Expiry Date	DOC Equity	SOG Equity	DOC %	SOG %
Lot 1, 45 Hoddy St Lot 2, 45 Hoddy St Lot 3, 45 Hoddy St Lot 4, 45 Hoddy St	19 September 2022	\$330,248	\$135,196	71.00%	29.00%
35 Throssell St 37 Throssell St 39 Throssell St	16 November 2025	\$347,676	\$93,497	79.00%	21.00%
41 Throssell St 43 Throssell St 45 Throssell St	18 March 2028	\$333,370	\$168,756	66.39%	33.61%
44 Hoddy St 46 Hoddy St 48 Hoddy St 50 Hoddy St	3 February 2029	\$467,690	\$185,372	71.61%	28.39%
		\$1,478,984	\$582,821	71.73%	28.27%

Council has some equity as shown above in these properties but does not own them outright. The Joint Venture agreements recognises the Department of Communities as the major stakeholder and the Council as a minor equity partner.

The Joint Venture agreement also recognises that the Council is responsible for the maintenance and management of the housing units and that it will manage the tenants and ensure that rentals are kept within the income constraints associated with community housing. Increasing rentals beyond the current income tests will see council in contravention of its obligations.



Consultation

Department of Communities

Statutory Environment

Local Government Act 1995 (as amended).

Policy Implications

Nil direct

Financial Implications

The cost of managing and maintaining the units is at times significant but this is the cost of providing social housing. There are other times where the costs are minimal. The construction of the units was likely a lesser standard than expected and so the maintenance costs, which have been exacerbated by our own less than perfect asset management processes have been reasonably significant.

Strategic Implications

Shire of Goomalling Community Strategic Plan 2019-2028

Outcome 3.2	Manage assets and infrastructure in a sustainable manner
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Comment/Conclusion

The Department of Communities would like to tie up the renewal of the agreement for Lots 1 – 4 , 45 Hoddy Street with the other units to the same expiry date of the 46 – 50 Hoddy Street units which is 2029.

Council has a number of options available through this process;

1. It could refuse to renew the JV which would see negotiations for the equity in the units recovered but control of the units pass to another organisation,
2. Council can renew this JV agreement only for a term to be determined,
3. Council could agree to renew all of the JV agreements to the February 2029 date
4. Or Council could select which JV agreements it wishes to extend and to what date.
5. Council could determine that it wishes to cease all JV activities and terminate each agreement as it falls due.

The main issue here would be that Council would lose all control of the units and would not be in a position to rehome tenants should they be forced out for any reason if it were to refuse control of the Joint Venture.

Correspondingly, there would be a reduction in maintenance costs however Council would need to invest in further housing for its own staff once the returns to each party were determined and the agreements were retired. In the current environment, this would be a difficult ask of Councils current resources.



Council has recently had its building assets revalued and the valuations are as follow;

	Land Value	Building Value	Total	Council Equity	DOC Equity
45 Hoddy Street	100,000	440,000	540,000	156,600	383,400
35 – 39 Throssell	34,000	435,000	469,000	98,490	370,510
41 – 45 Throssell	69,000	450,000	519,000	174,435	344,564
44 – 50 Hoddy	76,000	625,000	701,000	198,172	502,827
	279,000	1,950,000	2,229,000	627,697	1,601,303

The Department's preferred position is to have a common date for the expiry of all JV agreements with the shire and for the Shire to continue to manage the joint venture.

Voting Requirements

Simple Majority

OFFICERS' RECOMMENDATION

That the Council:

1. Determine if it wishes to continue the arrangement with regard to the expired Hoddy Street Joint Venture.
2. Determine whether it is comfortable with extending the two Throssell Street Joint Ventures and the expired Hoddy Street Joint Venture to a common expiry date with the 44 – 50 Hoddy Street of February 2029.

RESOLUTION 539

Moved Cr Barratt, seconded Cr Wilkes that Council agree to continue to manage the joint venture and align all of the housing to have a common expiry date to the 3 February 2029.

CARRIED 7/0
Simple Majority



12. MATTERS BEHIND CLOSED DOORS

The meeting be closed to the public in accordance with section 5.23 Local Government Act 1995, 5.5.23(2))

- Matters affecting employee(s)
- Personal affairs of any person(s), including financial and/or commercial contracts
- Commercial Confidentiality
- Legal advice/matters
- Public safety/security matters where public knowledge may be prejudicial.

RESOLUTION 540

Moved Cr Barratt, seconded Cr Butt that Council go behind closed doors.

CARRIED 7/0
Simple Majority



12.1 CONFIDENTIAL - OFFER TO PURCHASE 73A JAMES STREET

File Reference	4.6C
Disclosure of Interest	Nil
Applicant	Confidential
Previous Item Numbers	No Direct
Date	19 September 2022
Author	Peter Bentley – Chief Executive Officer
Authorising Officer	Peter Bentley – Chief Executive Officer
Attachments	

OFFICERS' RECOMMENDATION

That the Council:

- Determine whether it is interested in making this property available for sale, and if so, at what price.

RESOLUTION 541

Moved Cr Chester, seconded Cr Ashton that Council direct the CEO to advise xxxxxxxx that would be a starting price as discussed.

***CARRIED 7/0
Simple Majority***

RESOLUTION 542

Cr Van Gelderen, seconded Cr Butt that Council now come back from behind closed doors.

***CARRIED 7/0
Simple Majority***



13. INFORMATION BULLETIN

RESOLUTION 543

Moved Cr Chester, seconded Cr Wilkes that the information bulletin for the September 2022 has been received by Council.

**CARRIED 7/0
Simple Majority**

14. MEETING CLOSURE

The President thanked everyone for their attendance and declared the meeting closed at 5.43pm