



ABN 34 642 144 812

24A Marmion Street DONNYBROOK

0428 371614

info@warestumping.com.au

Government of Western Australia

Shire of Boyup Brook

Re: 86 Able Street

BOYUP BROOK

Thank you for the opportunity to provide you with a fixed price quotation for the above address. I have set out an assessment below based on your instruction and site assessment.

Recommended Action:

I would recommend the removal and replacement of all Load Bearing stumps under original portion of sub-floor (front LHS)

I propose to supply the following:

External Perimeter Stumps - Adjustable steel stump replacements under the building comprising of 90mm x 90mm x 2mm Duragal steel that will be bearing on a 380mm x 300mm x 90mm preformed concrete footing assuring compliance with Compaction and conditions required for Engineer approved Pad design (193123). This would allow compliance with current Australian Standards and allow for future adjustment if required at minimal cost.

Internal Stumps - Adjustable steel stump replacements under the building comprising of 90mm x 90mm x 2mm Duragal steel that will be bearing on a 380mm x 300mm x 90mm preformed concrete footing assuring compliance with Compaction and conditions required for Engineer approved Pad design (193123). This would allow compliance with current Australian Standards and allow for future adjustment if required at minimal cost.

The above proposed method is inclusive of complete removal of existing stump in every original placement.

Any bearers that are unable to support the building due to unforeseen circumstances will be remedied by placing a matching size steel section beside existing bearer from stump to stump as required. Joists as required will be replaced with similar method in timber section from bearer to bearer and charged as required in addition to quoted amount.

The building will be required to be vacated for duration of works. A works schedule will be indicated upon commencement of works planning.

Materials will need to be delivered and stored for daily use at some form of local Council works yard. There is no allowance for onsite security of materials.

No further breakdown of costs will be supplied.

No rubbish removal has been allowed.

No Subfloor breeze boards will be reinstated.

Supply and Install Cost:	\$35,200.00
Accommodation / Freight:	N/A
TOTAL:	\$35,200.00 Incl GST

No other works other than those specifically noted above are included in this quotation. This is a per stump price based only on the quantity of stumps being replaced.

There is no allowance for:

Adjusting doors and windows after the levelling process.

Crack repair to internal lining or external cladding. Our work method is prioritised to minimise damage. All care will be taken to reduce impact to linings but it may still occur.

Accidental damage to services. All care will be taken with movement and excavation but it is difficult to locate services without issued plans of service locations.

I can assure you that all work carried out complies with Current Australian Building Codes and Practices. Engineering certification for the Stump system and precast concrete pad will be provided upon completion of all works.

All works upon completion will comply with AS1684 and Manufacturer Warranty requirements. A letter of compliance will be issued upon receipt of final payment.

All the old stumping works, stump (above and below ground) including any of its foundations (concrete or otherwise) will be excavated and removed. The area remaining will be levelled and compacted to provide a suitable consistent homogenous load bearing surface.

Where it's necessary to provide support at the perimeter or corners, where the building's exterior vertical structures abut horizontal surrounds i.e. paving/concrete paths, they will be carefully cut and removed (to allow customer reinstatement) to allow correct placement of the new foundation sole plates.

At those locations of bearers at close proximity to areas such as concrete pads, all best endeavours will be made to comply with the Approved Australian Standards.

Only named proprietary materials will be installed (no generic equivalents)

Adequate precautions will be taken to ensure that the West Slab provided new stump sole plates meet or exceed the approved design criteria of Doc Ref 193123 in particular, but not limited to 40MPa.

Sufficient surveying of the site has been carried out by WA Restumping to reasonably assume that all works can be completed to standard within the quoted amount and no extras will be charged.

Once works commence they will be continuous until completed.

All workmanship will carry a minimum Seven (7) year warranty, any failures inside this period will be corrected in reasonable time at WA Restumping's cost.

None of the above reduce or limit the protection afforded the customer under current consumer law.

If you have any further need of information, please do not hesitate to contact me.

Thanking You,

WA Restumping P/L

23rd July, 2024

Public Liability Policy Details: *All Trades Cover*
WQSQSC-ATCPOL
14th August 2023
\$5,000,000.00

Payment Schedule:

Deposit amount:	\$17,600.00
Work Commencement Date:	\$8,800.00
Completion:	\$8,800.00

Payment terms are as indicated above without change

Acceptance of Quotation:

I hereby accept the above quotation and understand each payment claim will be made under the Constructions Contracts Act 2004 (WA). All Terms and Conditions of contract will comply with HIA residential work contract conditions. All works will be compliant with relevant Building Codes, Australian Standards and Supplier warranties.

WA Restumping will not be responsible for any damage to underground services or any damage made during the procedure of lifting the building back to an acceptable level.

I understand each stage will not commence without receipt of any due payment claims.

Customer / Authorised Representative sign:.....

Customer / Authorised Representative name:.....

Date:.....



Attachment 9.2.1A

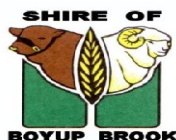
Chq/EFT	Date	Name	Description	Amount
EFT16661	02/12/2024	AT Plumbing & Gas	24B Proctor St - Repair Sink Leak	-100.00
EFT16662	02/12/2024	Amity Signs	Rural Number Signs	-87.45
EFT16663	02/12/2024	Ampol Petroleum Distributors Pty Ltd	Fuel Nov2024	-11270.72
EFT16664	02/12/2024	Black Box Control Pty Ltd	Monthly Grader Tracking Service Dec2024	-99.00
EFT16665	02/12/2024	Bunbury Auto One	P238 Mitsubishi Triton GLX 4x4 MR 2.4L Diesel Auto - Parts	-37.40
EFT16665	02/12/2024	Bunbury Auto One	Workshop Consumables	-150.96
EFT16666	02/12/2024	Country Landscaping & Irrigation	Rec Grounds Dam - Relocate Suction Line	-1617.00
EFT16667	02/12/2024	DSAK Pty Ltd (Manjimup and Bridgetown Retravision)	Admin Office Upgrades - Paint	-114.90
EFT16667	02/12/2024	DSAK Pty Ltd (Manjimup and Bridgetown Retravision)	CEO House and 18 Barron St - Dishwashers	-1776.00
EFT16668	02/12/2024	Dormakaba Australia Pty Ltd	Admin Automatic Door - Repairs	-467.50
EFT16669	02/12/2024	EM Squire & RI Squire	Flax Mill Caravan Park - Campers Kitchen Gas Unit Inspection	-165.00
EFT16670	02/12/2024	Industrial Automation Group Pty Ltd	Cowley St Standpipe - SmartCard Controller Commissioning	-203.50
EFT16671	02/12/2024	L Anderton & MJ Dougherty	Rylington Park - Lick Feeders	-9996.00
EFT16672	02/12/2024	Employee	Reimburse Training and Accommodation Costs	-438.76
EFT16673	02/12/2024	My AutoSparky	P222 MITSUBISHI FUSO FS52 Heavy Rigid Water Truck 2005 - Repairs	-282.70
EFT16673	02/12/2024	My AutoSparky	P202 Isuzu 4T Tip Truck 2016 - Repairs	-150.70
EFT16673	02/12/2024	My AutoSparky	P247 Komatsu 555 Grader (2024) - Repairs	-205.70
EFT16673	02/12/2024	My AutoSparky	P155 Bomag Multi Tyre Roller - Repairs	-246.40
EFT16673	02/12/2024	My AutoSparky	P235 Bomag Combination Tandem Multi Tyred Roller BW28RH - Repairs	-495.00
EFT16674	02/12/2024	Old Dog Dirt & Diesel	P195 Isuzu FVZ 1500 - Repairs	-887.85
EFT16675	02/12/2024	Ratepayer	168 Ridge View Ave - Crossover Contribution	-745.00
EFT16676	02/12/2024	St John Ambulance Western Australia Ltd (South West)	Depot - Defibrillator Pads and Battery	-310.00
EFT16677	02/12/2024	The Brook Takeaway	Cemetery - Section 95 Catering	-119.50
EFT16678	02/12/2024	The Right Stuff for Landholders	Admin Gardens - Reticulation Parts	-41.51
EFT16679	02/12/2024	Woodlands Distributors Pty Ltd	Dog Waste Bags	-193.16
EFT16680	02/12/2024	Wren Oil	Waste Oil Disposal	-253.00
EFT16681	04/12/2024	Resident	Reimburse Seniors Christmas Lunch 2024 Expenses	-500.00
EFT16682	04/12/2024	Squeak & Bean Cafe	Staff Christmas Party - Catering Deposit	-1000.00
EFT16683	09/12/2024	AFGRI Equipment Australia Pty Ltd	P146 Small Plant - Parts	-180.42
EFT16683	09/12/2024	AFGRI Equipment Australia Pty Ltd	P240 SALF Slasher DER.N 180 2011 - Parts	-41.93
EFT16684	09/12/2024	Air Charters West	Aerial Fire Break Inspections	-3927.00
EFT16685	09/12/2024	Australia Post	Postage Nov2024	-429.49
EFT16686	09/12/2024	Australian Services Union	Payroll Deductions	-79.50
EFT16687	09/12/2024	BOC Limited	Gas Cylinder Rental Nov2024	-64.70
EFT16688	09/12/2024	Boyup Brook Medical Services	Swimming Pool Pre-employment Medical	-180.00
EFT16689	09/12/2024	Boyup Brook Tyre Service	P219 Mitsubishi MR4W20 Triton GLX 2.4L Diesel - Parts	-255.00
EFT16689	09/12/2024	Boyup Brook Tyre Service	Fuel Nov2024	-145.83
EFT16689	09/12/2024	Boyup Brook Tyre Service	P230 Toro Ground Master 7210 - Repairs	-66.00
EFT16690	09/12/2024	Boyup Brook Workshop (Got'em Group)	Swimming Pool - Diving Platform Painting	-1111.00
EFT16691	09/12/2024	Building and Construction Industry Training Fund	BCITF Collected Nov2024	-491.75
EFT16692	09/12/2024	Department of Mines, Industry Regulation and Safety	BSL Collected Nov2024	-337.50
EFT16693	09/12/2024	Hales Electrical	Flax Mill Caravan Park - Electricity Upgrade Progress Payment	-15210.00
EFT16693	09/12/2024	Hales Electrical	Town Hall - Christmas Tree Lights Installation	-1012.00
EFT16694	09/12/2024	Landgate	Rural Valuations Oct2024	-990.78
EFT16695	09/12/2024	Manjimup Freight Distributors & BMI Logistics	Freight Nov2024	-84.15
EFT16696	09/12/2024	Marketforce	Disposal of Land Notice in The West Australian 07/11/2024	-637.19
EFT16697	09/12/2024	Mobble Pty Ltd	Rylington Park - Mobble Subscription 29/11/2024-29/11/2025	-792.00
EFT16698	09/12/2024	Modus Australia	LRCI Cemetery Upgrades - Enviro Toilet Building Certification	-957.00
EFT16699	09/12/2024	Node1 Pty Ltd	Admin NBN Dec2024	-227.00
EFT16700	09/12/2024	Ohura Group Pty Ltd	IR Advice	-250.00
EFT16701	09/12/2024	Old Dog Dirt & Diesel	ESL - P553 Isuzu Rural Fire Truck Chowerup - Repairs	-5676.05
EFT16702	09/12/2024	Readytech (t/f IT Vision Unit Trust t/as)	Synergy Soft Mapping Updates	-1108.80
EFT16703	09/12/2024	Redfish Technologies Pty Ltd	Chambers Audiovisual Operations Support Nov2024-Jun2025	-2860.00
EFT16704	09/12/2024	Ross's Gardens (Parker Family Trust t/as)	16A Forrest St - Gardening	-97.50
EFT16705	09/12/2024	Royal Life Saving Society WA Inc	Swimming Pool - Watch Around Water Registration 2024-25	-165.00
EFT16706	09/12/2024	SOS Office Equipment	Photocopier Billing Nov2024	-767.81
EFT16707	09/12/2024	Shire of Boyup Brook	BSL and BCITF Commission Nov2024	-13.25
EFT16708	09/12/2024	South West Counselling Incorporated	Employee Assistance Program Nov2024	-170.50
EFT16709	09/12/2024	Stridem Pty Ltd	Transfer Station - Green Waste Mulching	-1232.00
EFT16710	09/12/2024	Team Global Express	Freight Nov2024	-99.15
EFT16711	09/12/2024	Telstra Limited	Telephone Across Shire Facilities to 24/11/2024	-100.00
EFT16712	09/12/2024	Total Tools Bunbury (Bunbury TT Pty Ltd t/as)	Building Maintenance Tools	-865.00
EFT16713	09/12/2024	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Nov2024	-2090.00
EFT16714	09/12/2024	Winnijup Grazing Trust	RRG004 Winnejuip Road - Gravel	-11589.60
EFT16715	09/12/2024	activ8me (Australian Private Networks Pty Ltd)	GP House and Swimming Pool Internet Dec2024	-144.90
EFT16716	13/12/2024	Australian Taxation Office	BAS PAYG Nov2024	-2545.00
EFT16717	13/12/2024	Disability Pool Lifts Aust	Swimming Pool Chair Lift - Replacement Battery	-366.00
EFT16718	16/12/2024	AFGRI Equipment Australia Pty Ltd	Rylington Park - PPE	-199.00
EFT16718	16/12/2024	AFGRI Equipment Australia Pty Ltd	ESL - Fire Truck Fuel Additive	-74.80
EFT16719	16/12/2024	AMD Audit & Assurance Pty Ltd	RTR 2023/24 Acquittal Audit	-2178.00
EFT16719	16/12/2024	AMD Audit & Assurance Pty Ltd	LRCI 2023/24 Acquittal Audit	-2310.00
EFT16720	16/12/2024	Ampol Petroleum Distributors Pty Ltd	Fuel Dec2024	-4622.43
EFT16721	16/12/2024	Arrow Bronze	Niche Wall Double Plaque	-931.13
EFT16722	16/12/2024	BKS Refrigeration & Airconditioning Pty Ltd	Admin Office Upgrades - Air Conditioner Relocations	-8230.00
EFT16723	16/12/2024	BP Medical	Medical Supplies	-699.37
EFT16724	16/12/2024	Beulah Wines	Seniors Christmas Lunch 2024 - Wine	-90.00
EFT16725	16/12/2024	Boyup Brook Co-operative Company Limited	Rylington Park - Purchases Nov2024	-1566.80
EFT16725	16/12/2024	Boyup Brook Co-operative Company Limited	Purchases Nov2024	-2338.15
EFT16726	16/12/2024	Boyup Brook Community Resource Centre	Gazette Advertising Dec2024	-525.00
EFT16727	16/12/2024	Boyup Brook IGA	Rylington Park - Shearing School Catering	-2846.14
EFT16727	16/12/2024	Boyup Brook IGA	Purchases Nov2024	-502.65
EFT16728	16/12/2024	Boyup Brook Tyre Service	Rylington Park - Ute Repairs	-44.00
EFT16728	16/12/2024	Boyup Brook Tyre Service	P224 John Deere 622GP Motor Grader - Repairs	-185.00
EFT16729	16/12/2024	Boyup Brook Workshop (Got'em Group)	Transfer Station - Loading Bay Apron and Safety Fence	-5380.10
EFT16729	16/12/2024	Boyup Brook Workshop (Got'em Group)	LRCI Cemetery Upgrades - Backfilling	-819.50
EFT16730	16/12/2024	Boyup Concrete	Cowley St Standpipe - Concrete Pad for SmartCard Controller	-990.00
EFT16731	16/12/2024	Breeze Connect Pty Ltd	Medical Centre VOIP and NBN Nov2024	-270.86
EFT16732	16/12/2024	Bridgetown Carpets & Floorcoverings	Admin Office Upgrades - Blinds and Carpets	-5106.00
EFT16733	16/12/2024	Bridgetown Paint Sales	Admin Office Upgrade - Paint and Sprayer Hire	-3181.30



Chq/EFT	Date	Name	Description	Amount
EFT16734	16/12/2024	Bridgetown Timber & Hardware	Admin Office Upgrades - Building Materials	-1180.21
EFT16734	16/12/2024	Bridgetown Timber & Hardware	16A Forrest St - Door Handles and Locks	-94.80
EFT16734	16/12/2024	Bridgetown Timber & Hardware	Building Expendable Tools	-99.00
EFT16734	16/12/2024	Bridgetown Timber & Hardware	Admin - Rear Door Repairs	-155.34
EFT16735	16/12/2024	Bunbury Machinery	Workshop - Mikasa Vertical Rammer	-3600.00
EFT16736	16/12/2024	CHG-MERIDIAN Australia Pty Ltd	Swimming Pool Gym Equipment Rental Agreement Jan-Mar2025	-5658.33
EFT16737	16/12/2024	Councillor	Cr Sitting Fees and Allowances Jul-Dec2024	-5681.82
EFT16738	16/12/2024	D&L Bleechmore Haulage	Rylington Park - Sheep Freight Nov2024	-374.00
EFT16740	16/12/2024	DSAK Pty Ltd (Manjimup and Bridgetown Retravision)	Admin Office Upgrades - Paint	-179.00
EFT16741	16/12/2024	Resident	Reimburse Seniors Christmas Lunch 2024 Expenses	-189.18
EFT16742	16/12/2024	Echo Field Pty Ltd T/as SprayMow Services	Rec Grounds - Weed Spraying	-1478.00
EFT16743	16/12/2024	Electro Grange Pty Ltd	18 Barron St - Air Conditioners	-9703.50
EFT16744	16/12/2024	Fencing Unlimited	Depot Gate - 4G Controller and Fobs	-3264.29
EFT16745	16/12/2024	Focus Networks	Monthly MPS Support Nov2024	-136.40
EFT16745	16/12/2024	Focus Networks	Monthly Device Management Fees Nov2024	-3274.70
EFT16745	16/12/2024	Focus Networks	Monthly Managed IT Services and Microsoft 365 Subscriptions Dec2024	-4292.41
EFT16746	16/12/2024	G&M Detergents and Hygiene Services Albany	Swimming Pool - Cleaning Supplies	-305.40
EFT16747	16/12/2024	Geoff Leeson's Radiator Centre	P219 Mitsubishi MR4W20 Triton GLX 2.4L Diesel - Parts	-484.00
EFT16748	16/12/2024	Hales Electrical	Wilga Hall - Electrical Repairs	-250.00
EFT16749	16/12/2024	Haycom Technology Pty Ltd	Medical Centre IT Support Fees Nov2024	-1785.30
EFT16749	16/12/2024	Haycom Technology Pty Ltd	Medical Centre - Printer Toner	-253.00
EFT16750	16/12/2024	Employee	Reimburse Medical Centre Catering	-375.00
EFT16751	16/12/2024	Councillor	Cr Sitting Fees and Allowances Jul-Dec2024	-6,746.72
EFT16752	16/12/2024	Intelife Group Ltd	Rural Verge Pruning	-37,009.50
EFT16753	16/12/2024	Interfire Agencies	ESL VBFB PPE	-1,463.46
EFT16754	16/12/2024	Internode Pty Ltd	Depot and BBELC Internet Jan2024	-219.98
EFT16755	16/12/2024	JLT Risk Solutions Pty Ltd (LGIS Insurance Broking)	LGIS Regional Risk Co-ordinator Jul-Dec2024	-3,822.50
EFT16756	16/12/2024	Employee	Reimburse Depot Fuel Fobs	-209.00
EFT16756	16/12/2024	Employee	Reimburse Transfer Station Security Camera Mount and Antenna	-127.80
EFT16757	16/12/2024	Employee	Reimburse Community Christmas Brass Band Travel Costs	-225.00
EFT16758	16/12/2024	Johnson's Food Services	Various Shire Buildings - Cleaning Supplies	-262.13
EFT16759	16/12/2024	KATT Pty Ltd	Shire Properties - Electrical Testing and Tagging	-6,779.30
EFT16760	16/12/2024	Lamat Cleaning (The Bogar Unit Trust t/as)	Various Shire Buildings - Cleaning Nov2024	-2,480.00
EFT16761	16/12/2024	Living Springs Water Pty Ltd	Council and Staff Drinking Water	-255.80
EFT16762	16/12/2024	MJ Shearing Pty Ltd	Rylington Park - Shearing	-10,002.26
EFT16763	16/12/2024	Magentus Practice Management Pty Ltd	Medical Centre Quarterly Licence and Support Fee Jan-Mar2025	-1,247.87
EFT16764	16/12/2024	Manjimup Freight Distributors & BMI Logistics	Freight Nov2024	-37.00
EFT16765	16/12/2024	Marketforce	Amendment 24 Notice in The West Australian 12/12/2024	-804.71
EFT16766	16/12/2024	MJ Hallett	P222 Mitsubishi Fuso FS52 Heavy Rigid Water Truck 2005 - Repairs	-3,520.00
EFT16767	16/12/2024	Councillor	Cr Sitting Fees and Allowances Jul-Dec2024	-5,490.74
EFT16768	16/12/2024	Old Dog Dirt & Diesel	Rylington Park - P407 Ford Ranger Parts	-53.90
EFT16768	16/12/2024	Old Dog Dirt & Diesel	ESL - P331 Landcruiser West Boyup Light Tanker - Repairs	-838.85
EFT16768	16/12/2024	Old Dog Dirt & Diesel	ESL - P523 Isuzu Rural Fire Truck North Dinninup 2.4R - Repairs	-6,936.74
EFT16768	16/12/2024	Old Dog Dirt & Diesel	ESL - P536 TATRA Fire Truck 2020 McAlinden BFB - Repairs	-1,448.45
EFT16769	16/12/2024	PFI Supplies	Various Shire Buildings - Cleaning Supplies	-518.10
EFT16770	16/12/2024	PW&CJ Bradford	ESL - Fast Fill Adapters	-650.24
EFT16771	16/12/2024	Pharaohs Creations	Shire of Boyup Brook Common Seal	-176.44
EFT16772	16/12/2024	Prime Supplies	Transfer Station - Retractable Stop Barrier	-75.36
EFT16773	16/12/2024	Promotion Products Pty Ltd	National Australia Day Council Grant - Picnic Blankets	-4,885.48
EFT16774	16/12/2024	QHSE Integrated Solutions Pty Ltd (Skytrust)	Skytrust Intelligence System (WHS) Subscription 11/10/2024-10/01/2025	-493.90
EFT16775	16/12/2024	Rear's Electrical & Mechanical Services Pty Ltd	Admin Office Upgrades - Connect Air Conditioners	-935.00
EFT16776	16/12/2024	SOS Office Equipment	Admin Copier Repairs - Travel	-105.60
EFT16777	16/12/2024	Sprint Express	Freight Nov2024	-71.50
EFT16778	16/12/2024	St John Ambulance Western Australia Ltd (South West)	Rylington Park - First Aid Kits	-318.06
EFT16779	16/12/2024	Stridem Pty Ltd	Transfer Station - Green Waste Mulching	-13,832.50
EFT16780	16/12/2024	Synergy	Electricity Across Shire Facilities to 27/11/2024	-8,708.82
EFT16781	16/12/2024	Team Global Express	Freight Dec2024	-77.39
EFT16782	16/12/2024	Telstra Limited	Telephone Across Shire Facilities to 24/11/2024	-657.02
EFT16782	16/12/2024	Telstra Limited	Admin NBN to 24/11/2024	-1,212.74
EFT16783	16/12/2024	Tweed Volunteer Bush Fire Brigade	ESL - VBFB Training Catering	-200.00
EFT16784	16/12/2024	Veolia Recycling & Recovery (Perth) Pty Ltd	Waste Collection Nov2024	-10,504.61
EFT16785	16/12/2024	WA Concrete Pty Ltd	LRCI Footpath Upgrades - Inglis St and Beatty St	-29,700.00
EFT16786	16/12/2024	WA Contract Ranger Services Pty Ltd	Contract Ranger Services Dec2024	-2,246.75
EFT16787	19/12/2024	Redhill Contracting	Rylington Park - Hay Baling	-12,540.00
TOTAL EFT PAYMENTS to 31 December 2024				-353,110.64
20677	09/12/2024	Water Corporation	Water Across Shire Facilities to 25/11/2024	-4,545.39
20678	16/12/2024	Pivotel	GPS Tracking Service - Grader and Transfer Station Nov2024	-62.00
20679	16/12/2024	Water Corporation	Water Across Shire Facilities to 28/11/2024	-8,567.31
TOTAL MUNI CHEQUES to 31 December 2024				-13,174.70



Chq/EFT	Date	Name	Description	Amount
DD9249.1	04/12/2024	Employee Super Fund	Payroll Deductions	-1,002.61
DD9249.2	04/12/2024	Panorama Super (Asgard Independence Plan Division Two)	Superannuation Contributions	-346.30
DD9249.3	04/12/2024	CBUS (Construction & Building Industry Super)	Superannuation Contributions	-631.70
DD9249.4	04/12/2024	HESTA	Superannuation Contributions	-294.40
DD9249.5	04/12/2024	HOSTPLUS Superannuation Fund	Superannuation Contributions	-253.21
DD9249.6	04/12/2024	Aware Super	Payroll Deductions	-9,010.12
DD9249.7	04/12/2024	Rest Superannuation	Superannuation Contributions	-1,979.55
DD9249.8	04/12/2024	Australian Super	Superannuation Contributions	-2,283.77
DD9249.9	04/12/2024	Mercer Super Trust (TTF) - Mercer SmartSuper Plan	Superannuation Contributions	-775.20
DD9251.1	05/12/2024	Salary & Wages	Payroll 04Dec2024	-118,341.73
DD9286.1	18/12/2024	Employee Super Fund	Payroll Deductions	-1,002.61
DD9286.2	18/12/2024	Panorama Super (Asgard Independence Plan Division Two)	Superannuation Contributions	-364.48
DD9286.3	18/12/2024	CBUS (Construction & Building Industry Super)	Superannuation Contributions	-509.92
DD9286.4	18/12/2024	HESTA	Superannuation Contributions	-294.40
DD9286.5	18/12/2024	HOSTPLUS Superannuation Fund	Superannuation Contributions	-253.22
DD9286.6	18/12/2024	Aware Super	Payroll Deductions	-8,942.13
DD9286.7	18/12/2024	Rest Superannuation	Superannuation Contributions	-1,996.04
DD9286.8	18/12/2024	Australian Super	Superannuation Contributions	-2,219.43
DD9286.9	18/12/2024	Mercer Super Trust (TTF) - Mercer SmartSuper Plan	Superannuation Contributions	-1,029.60
DD9288.1	19/12/2024	Salary & Wages	Payroll 18Dec2024	-119,948.53
DD9293.1	02/12/2024	Commonwealth Bank	Bank Fees Dec2024	-500.79
DD9293.2	13/12/2024	Property Owner	3 Reid PI - Rent 15/12/2024-28/12/2024	-800.00
DD9293.3	27/12/2024	Property Owner	3 Reid PI - Rent 29/12/2024-11/01/2025	-800.00
DD9293.4	16/12/2024	Commonwealth Bank	Bank Fees Dec2024	-167.79
DD9293.5	17/12/2024	Commonwealth Bank	Bank Fees Dec2024	-2.50
DD9293.6	02/12/2024	Westnet	Swimming Pool and Medical Centre Internet Dec2024	-170.91
DD9293.7	09/12/2024	De Lage Landen Pty Ltd	Rental Agreement for Photocopier DCVIL-C5573 Dec2024	-184.80
DD9293.9	13/12/2024	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	Rent GP House 18 Barron St 20/12/2024-02/01/2025	-660.00
DD9293.10	27/12/2024	The Bunbury Diocesan Trustees and Anglican Parish of Boyup Brook	Rent GP House 18 Barron St 03/01/2025-16/01/2025	-660.00
DD9249.10	04/12/2024	AMP Super Fund - SignatureSuper	Superannuation Contributions	-3,673.59
DD9249.11	04/12/2024	Commonwealth Essential Super	Superannuation Contributions	-682.87
DD9249.12	04/12/2024	Colonial First State Superannuation	Superannuation Contributions	-1,254.93
DD9249.13	04/12/2024	Australian Retirement Trust	Superannuation Contributions	-563.42
DD9286.10	18/12/2024	AMP Super Fund - SignatureSuper	Superannuation Contributions	-2,600.75
DD9286.11	18/12/2024	Commonwealth Essential Super	Superannuation Contributions	-667.56
DD9286.12	18/12/2024	Colonial First State Superannuation	Superannuation Contributions	-1,236.07
DD9286.13	18/12/2024	Australian Retirement Trust	Superannuation Contributions	-563.42
TOTAL DIRECT DEBITS TO 31 December 2024				-286,668.35
DD9281.1	16/12/2024	Shire of Boyup Brook Credit Card - CEO	ChatGPT Subscription Dec2024	-31.58
DD9281.1	16/12/2024	Shire of Boyup Brook Credit Card - CEO	Starlink - CEO House Internet Dec2024	-139.00
TOTAL CEO CREDIT CARD TO 31 December 2024				-170.58
DD9281.1	16/12/2024	Shire of Boyup Brook Credit Card - EMCS	Adobe Acrobat Pro DC Monthly Subscription 20/11/2024-19/12/2024	-244.94
TOTAL EMCS CREDIT CARD TO 31 December 2024				-244.94
DD9293.8	23/12/2024	BP Australia Pty Ltd	CEO Fuel Nov2024	-94.78
TOTAL CEO BP FUEL CARD TO 31 December 2024				-94.78
DD9293.8	23/12/2024	BP Australia Pty Ltd	MCS Fuel Nov2024	-61.86
DD9293.8	23/12/2024	BP Australia Pty Ltd	MCS Fuel Nov2024	-62.19
TOTAL MCS BP FUEL CARD TO 31 December 2024				-124.05
TOTAL DD MUNI ACCOUNT TO 31 December 2024				-287,302.70
DD9295.1	31/12/2024	Police Licensing	Police Licensing Dec2024	-39,022.60
TOTAL DD POLICE LICENSING ACCOUNT TO 31 December 2024				-39,022.60
TOTAL DD BOYUP BROOK EARLY LEARNING CENTRE ACCOUNT TO 31 December 2024				0.00
SUMMARY				
EFT				-353,110.64
CHQ (Muni Account)				-13,174.70
DD				-287,302.70
MUNI TOTAL				-653,588.04
ALL MUNI TRANS TO 31 December 2024				-653,588.04
DD (Police Licensing Account) TO 31 December 2024				-39,022.60
GRAND TOTAL 1 - 31 December 2024				-692,610.64



SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

31 DECEMBER 2024

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**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2024**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 DECEMBER 2024

Prepared by: Darren Long (Finance Consultant)

Reviewed by: Malcolm Armstrong (MFS)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Shire currently has no monies held in Trust.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable

from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows

are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

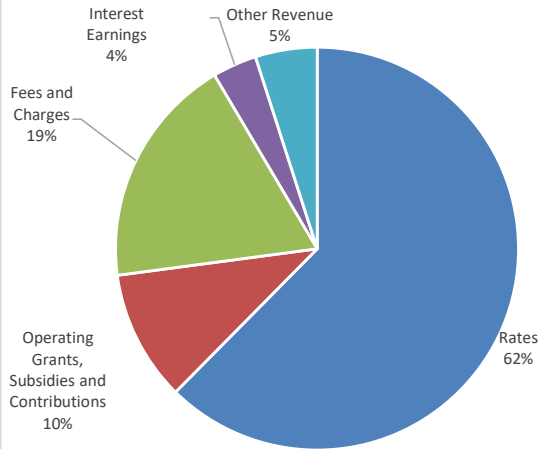
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

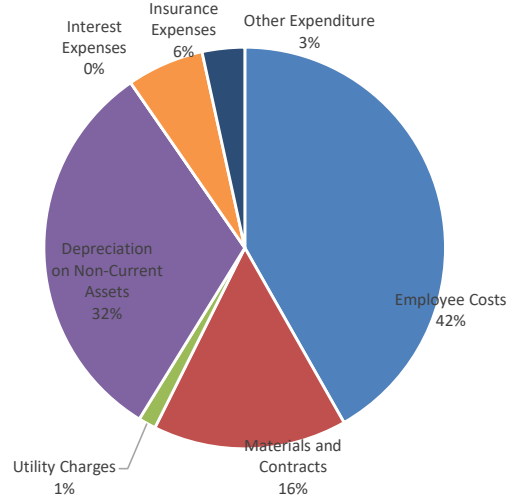
**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2024**

SUMMARY GRAPHS

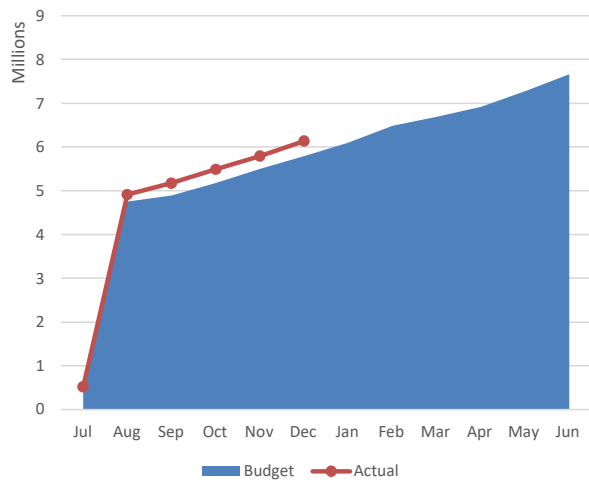
OPERATING REVENUE



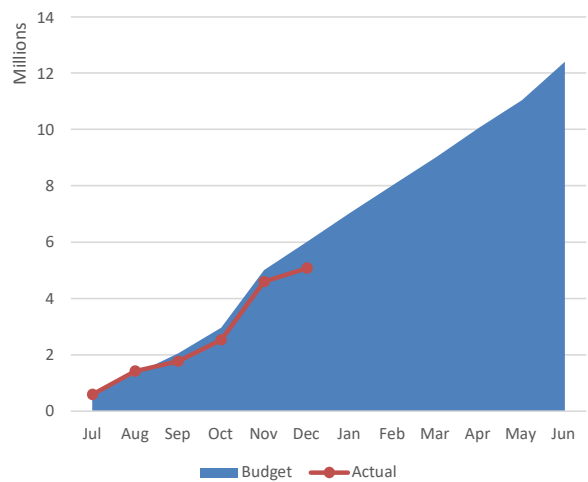
OPERATING EXPENSES



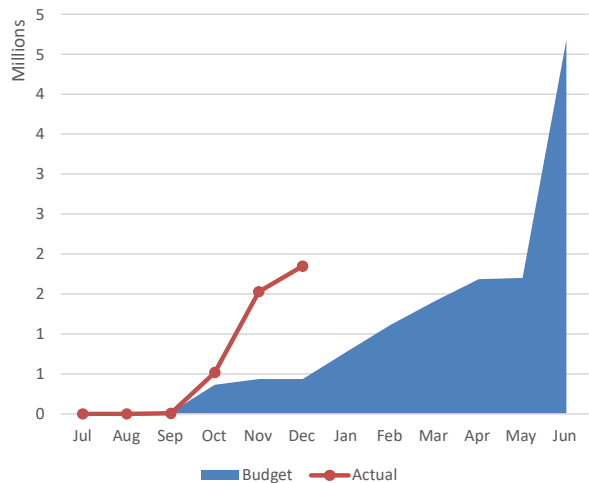
OPERATING REVENUE - Budget-v-YTD Actual



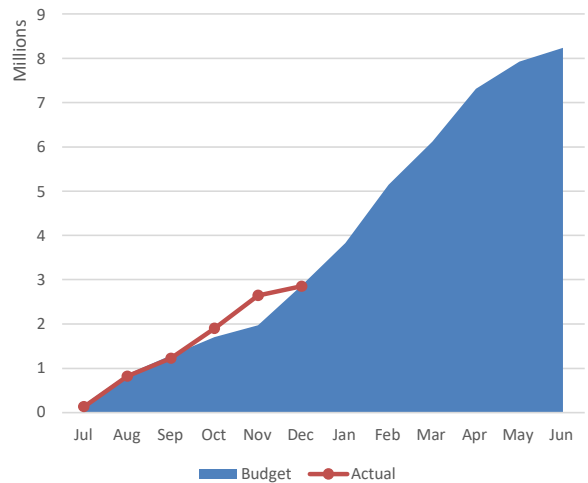
OPERATING EXPENSES - Budget-v-YTD Actual



CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2024**

STATUTORY REPORTING PROGRAMS

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

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire 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 community.	Supervision of various by-laws, fire prevention, emergency services and animal control.
HEALTH To provide an operational framework for good community health.	Food and water quality, pest control, immunisation services, child health services and health education.
EDUCATION AND WELFARE To meet the needs of the community in these areas.	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
HOUSING To help ensure adequate housing.	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
COMMUNITY AMENITIES Provide services required by the community.	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
RECREATION AND CULTURE To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
TRANSPORT To provide effective and efficient transport services to the community.	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
ECONOMIC SERVICES To help promote the Shire and its economic wellbeing.	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
OTHER PROPERTY AND SERVICES To monitor and control Shire's overhead operating accounts.	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDING 31 DECEMBER 2024

	2024-2025 ANNUAL BUDGET	2024-2025 YTD BUDGET	2024-2025 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$		\$
General Purpose Funding	(187,102)	(79,178)	(56,932)
Governance	(506,944)	(326,111)	(196,055)
Law, Order, Public Safety	(613,638)	(247,654)	(230,978)
Health	(1,556,766)	(705,764)	(684,092)
Education and Welfare	(491,583)	(254,983)	-178,026
Housing	(315,164)	(250,952)	(254,894)
Community Amenities	(507,502)	(248,874)	(224,261)
Recreation and Culture	(1,500,340)	(789,155)	(649,876)
Transport	(4,980,636)	(2,269,468)	(1,930,180)
Economic Services	(778,236)	(399,508)	(260,773)
Other Property and Services	(965,694)	(449,363)	(406,761)
Total Operating Expenditure	(12,403,605)	(6,021,010)	(5,072,826)
REVENUE			
General Purpose Funding	4,269,261	4,044,409	4,144,335
Governance	0	0	8,910
Law, Order, Public Safety	238,727	120,000	154,069
Health	1,152,100	547,331	589,618
Education and Welfare	225,000	137,970	128,347
Housing	226,540	41,084	181,928
Community Amenities	254,382	248,117	256,130
Recreation and Culture	62,490	49,823	51,065
Transport	237,670	221,280	273,036
Economic Services	160,840	58,664	69,489
Other Property & Services	833,233	318,948	274,320
Total Operating Revenue	7,660,243	5,787,626	6,131,247
Sub-Total	(4,743,362)	(233,384)	1,058,421
FINANCE COSTS			
Housing	(908)	(752)	(207)
Recreation & Culture	(1,845)	(1,466)	(295)
Total Finance Costs	(2,753)	(2,218)	(503)
NON-OPERATING REVENUE			
Law, Order & Public Safety	835,545	0	68,822
Education & Welfare	0		900
Community Amenities	0	0	287,292
Recreation & Culture	1,716,000	0	522,669
Transport	1,845,663	365,700	561,306
Economic Services	0	0	9,708
Total Non-Operating Revenue	4,397,208	365,700	1,450,697
PROFIT/(LOSS) ON SALE OF ASSETS			
Housing Profit	0	0	0
Transport Profit	0	0	0
Transport Loss	0	0	0
Total Profit/(Loss)	0	0	0
NET RESULT	(348,907)	130,098	2,508,615
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
	0	0	0
TOTAL COMPREHENSIVE INCOME	(348,907)	130,098	2,508,615

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2024**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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 REVENUE

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.

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

Loss on the disposal of fixed assets.

DEPRECIATION

Depreciation expense raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2024

	2024-2025 ORIGINAL BUDGET	2024-2025 YTD BUDGET	2024-2025 YTD ACTUAL
Expenses			
Employee Costs	(4,471,406)	(2,095,157)	(2,118,891)
Materials and Contracts	(3,387,919)	(1,431,855)	(792,466)
Utility Charges	(235,560)	(115,350)	(71,306)
Depreciation on Non-Current Assets	(3,622,898)	(1,811,376)	(1,602,243)
Interest Expenses	(2,753)	(2,218)	(503)
Insurance Expenses	(327,312)	(319,678)	(315,160)
Other Expenditure	(358,509)	(247,593)	(172,759)
Total Operating Expenses	(12,406,357)	(6,023,227)	(5,073,328)
Revenue			
Rates	3,825,765	3,826,790	3,825,250
Operating Grants, Subsidies and Contributions	805,683	434,226	644,085
Fees and Charges	1,962,497	1,094,622	1,141,733
Interest Earnings	201,300	98,642	216,955
Other Revenue	864,998	333,347	303,224
Total Operating Revenue	7,660,243	5,787,626	6,131,247
Sub-Total	(4,746,114)	(235,602)	1,057,918
Non-Operating Grants, Subsidies & Contributions	4,397,208	365,700	1,450,697
Profit on Asset Disposals	0	0	0
Loss on Asset Disposals	0	0	0
	4,397,208	365,700	1,450,697
Net Result	(348,906)	130,098	2,508,615
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	(348,906)	130,098	2,508,615

SHIRE OF BOYUP BROOK
FINANCIAL ACTIVITY STATEMENT BY NATURE/TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2024

	2024-2025 ORIGINAL BUDGET	2024-2025 YTD BUDGET (a)	2024-2025 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE	\$	\$	\$			
Ex-Gratia Rates & Write-offs	(678)	347	1592	Within Threshold	358.95%	
Operating Grants, Subsidies and Contributions	805,683	434,226	644,085	209,859	48.33%	▲
Fees and Charges	1,962,497	1,094,622	1,141,733	47,111	Within Threshold	
Interest Earnings	201,300	98,642	216,955	118,313	119.94%	▲
Other Revenue	864,998	333,347	303,225	(30,122)	Within Threshold	
Profit on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Revenue	3,833,800	1,961,183	2,307,590	345,162		
LESS OPERATING EXPENDITURE						
Employee Costs	(4,471,406)	(2,095,157)	(1,869,129)	226,028	(10.79%)	
Materials and Contracts	(3,387,919)	(1,431,855)	(1,042,227)	389,628	(27.21%)	
Utility Charges	(235,560)	(115,350)	(71,306)	44,044	38.18%	
Depreciation on Non-Current Assets	(3,622,898)	(1,811,376)	(1,602,243)	209,133	(11.55%)	
Interest Expenses	(2,753)	(2,218)	(503)	Within Threshold	(77.32%)	
Insurance Expenses	(327,312)	(319,678)	(315,160)	Within Threshold	Within Threshold	
Other Expenditure	(358,510)	(247,593)	(172,759)	74,834	30.22%	
Loss on Disposal of Asset	0	0	0	Within Threshold	0%	
Total Operating Expenses	(12,406,358)	(6,023,227)	(5,073,327)	943,667		
Sub-Total	(8,572,558)	(4,062,045)	(2,765,737)	1,288,829		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	(1,042)	Within Threshold	0%	
Movement in Accrued Interest Income			6,806	Within Threshold	0%	
Movement in Accrued Expenses		0	(46,257)	(46,257)	0%	
Movement in Accrued Wages		0	(132,058)	(132,058)	0%	
Depreciation Written Back	3,622,898	1,811,376	1,602,243	(209,133)	(11.55%)	▼
Operating Activities Excluded from Budget	3,667,533	1,811,376	1,429,692	(387,448)		
Sub Total	(4,905,025)	(2,250,669)	(1,336,045)	901,381		
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase of Land	0	0	0	Within Threshold	0%	
Purchase Buildings	(1,979,933)	(315,647)	(233,211)	82,436	26.12%	
Purchase Plant and Equipment	(620,386)	(602,386)	(550,381)	52,005	Within Threshold	
Purchase Furniture and Equipment	0	0	(40,640)	(40,640)	0.00%	▼
Infrastructure Assets - Roads	(2,434,101)	(819,054)	(696,416)	122,638	(14.97%)	
Infrastructure Assets - Footpaths	(216,620)	(216,624)	(77,270)	139,354	64.33%	
Infrastructure Assets - Aerodromes	(70,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Recreation	(1,966,000)	(393,200)	(515,903)	(122,703)	0.00%	↑↑↑↑
Infrastructure Assets - Other	(487,331)	(457,331)	(313,002)	144,329	31.56%	
Inflows from investing activities						
Proceeds from Sale of Assets	282,000	70,000	159,945	89,945	128.49%	▲
Contributions for the Development of Assets	4,397,208	365,700	1,450,697	1,084,997	296.69%	▲
Amount Attributable to Investing Activities	(3,095,163)	(2,368,542)	(816,181)	1,552,361		
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(24,014)	(11,833)	(11,833)	Within Threshold	Within Threshold	
Repayment of Debt - Lease Principal	(15,241)	(10,122)	(10,199)	Within Threshold	Within Threshold	
Transfer to Reserves	(421,000)	(37,499)	(400,675)	(363,177)	(968.51%)	
Inflows from financing activities						
Transfer from Reserves	1,034,000	0	0	Within Threshold	0%	
Amount Attributable to Financing Activities	573,745	(59,454)	(422,707)	(363,177)		
Sub Total	(7,426,443)	(4,678,664)	(2,574,933)	2,090,566		
FUNDING FROM						
Estimated Opening Surplus at 1 July	3,600,000	3,600,000	3,679,906	79,906	Within Threshold	
Amount Raised from General Rates	3,826,443	3,826,443	3,823,658	Within Threshold	Within Threshold	
Closing Funds	0	0	0	Within Threshold	0%	
	7,426,443	7,426,443	7,503,564	1,807,295		
NET SURPLUS/(DEFICIT)	0	2,747,779	4,928,631			

SHIRE OF BOYUP BROOK
BUDGET REVIEW FINANCIAL ACTIVITY STATEMENT BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 31 DECEMBER 2024

	2024-2025 ORIGINAL BUDGET	2024-2025 YTD BUDGET (a)	2024-2025 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	442,818	217,966	320,677	102,711	47.12%	▲
Governance	0	0	8,910	Within Threshold	0%	
Law, Order Public Safety	238,727	120,000	154,069	34,070	28.39%	▲
Health	1,152,100	547,331	589,618	42,287	Within Threshold	
Education and Welfare	225,000	137,970	128,347	Within Threshold	Within Threshold	
Housing	226,540	41,084	181,928	140,844	342.82%	▲
Community Amenities	254,382	248,117	256,130	Within Threshold	Within Threshold	
Recreation and Culture	62,490	49,823	51,065	Within Threshold	Within Threshold	
Transport	237,670	221,280	273,037	51,757	23.39%	▲
Economic Services	160,840	58,664	69,489	10,825	18.45%	▲
Other Property and Services	833,233	318,948	274,320	(44,628)	(13.99%)	▼
Total Operating Revenue	3,833,800	1,961,183	2,307,590	337,865		
LESS OPERATING EXPENDITURE						
General Purpose Funding	(187,102)	(79,178)	(56,932)	22,246	(28.10%)	
Governance	(506,944)	(326,111)	(196,055)	130,056	39.88%	
Law, Order, Public Safety	(613,638)	(247,654)	(230,977)	16,677	Within Threshold	
Health	(1,556,766)	(705,764)	(684,091)	21,673	Within Threshold	
Education and Welfare	(491,583)	(254,983)	(178,026)	76,957	30.18%	
Housing	(316,072)	(251,704)	(255,101)	Within Threshold	Within Threshold	
Community Amenities	(507,502)	(248,874)	(224,261)	24,613	Within Threshold	
Recreation and Culture	(1,502,185)	(790,621)	(650,172)	140,449	(17.76%)	
Transport	(4,980,636)	(2,269,468)	(1,930,179)	339,289	(14.95%)	
Economic Services	(778,236)	(399,508)	(260,773)	138,735	(34.73%)	
Other Property & Services	(965,694)	(449,363)	(406,761)	42,602	Within Threshold	
Total operating Expenses	(12,406,358)	(6,023,227)	(5,073,327)	953,297		
Sub-Total	(8,572,558)	(4,062,045)	(2,765,737)	1,291,162		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET						
Movement in Employee Provisions (Non-current)	44,635	0	0	Within Threshold	0%	
Movement in Accrued Interest Expense	0	0	(1,042)	Within Threshold	0%	
Movement in Accrued Interest Income	0	0	6,806	Within Threshold	0%	
Movement in Accrued Expenses	0	0	(46,257)	(46,257)	0%	
Movement in Accrued Wages	0	0	(132,058)	(132,058)	0%	
Depreciation Written Back	3,622,898	1,811,376	1,602,243	(209,133)	(11.55%)	
Operating Activities Excluded from Budget	3,667,533	1,811,376	1,429,692	(387,448)		
Sub Total	(4,905,025)	(2,250,669)	(1,336,045)	903,714		
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(1,979,933)	(315,647)	(233,211)	82,436	(26.12%)	
Purchase Plant and Equipment	(620,386)	(602,386)	(550,381)	52,005	Within Threshold	
Purchase Furniture and Equipment	0	0	(40,640)	(40,640)	0.00%	▼
Infrastructure Assets - Roads	(2,434,101)	(819,054)	(696,416)	122,638	(14.97%)	
Infrastructure Assets - Footpaths	(216,620)	(216,624)	(77,270)	139,354	64.33%	
Infrastructure Assets - Aerodromes	(70,000)	0	0	Within Threshold	0%	
Infrastructure Assets - Parks & Ovals	0	0	(515,903)	(515,903)	0%	▼
Infrastructure Assets - Recreation	(1,966,000)	(393,200)	0	393,200	100.00%	
Infrastructure Assets - Other	(487,331)	(457,331)	(313,002)	144,329	(31.56%)	
Inflows from investing activities						
Proceeds from Sale of Assets	282,000	70,000	159,945	89,945	128.49%	▲
Contributions for the Development of Assets	4,397,208	365,700	1,450,697	1,084,997	296.69%	
Amount Attributable to Investing Activities	(3,095,163)	(2,368,542)	(816,181)	1,552,361		
FINANCING ACTIVITIES						
Outflows from financing activities						
Repayment of Debt - Loan Principal	(24,014)	(11,833)	(11,833)	Within Threshold	Within Threshold	
Repayment of Debt - Lease Principal	(15,241)	(10,122)	(10,199)	Within Threshold	Within Threshold	
Transfer to Reserves	(421,000)	(37,499)	(400,675)	(363,177)	(968.51%)	
Inflows from financing activities						
Transfer from Reserves	1,034,000	0	0	Within Threshold	0%	
Amount Attributable to Financing Activities	573,745	(59,454)	(422,707)	(363,177)		
Sub Total	(7,426,443)	(4,678,664)	(2,574,933)	2,092,899		
FUNDING FROM						
Estimated Opening Surplus at 1 July	3,600,000	3,600,000	3,679,906	79,906	Within Threshold	
Amount Raised from General Rates	3,826,443	3,826,443	3,823,658	Within Threshold	Within Threshold	
Sub Total	7,426,443	7,426,443	7,503,564	79,906		
NET SURPLUS/(DEFICIT)	0	2,747,779	4,928,631			

SHIRE OF BOYUP BROOK
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 31 DECEMBER 2024

	ACTUAL YTD	ACTUAL 30/06/2024
<u>Current Assets</u>		
Cash at bank and on Hand	7,621,334	5,997,802
Restricted Cash	18,901	23,331
Restricted Cash Reserves	3,436,474	3,035,799
Trade Receivables	1,108,770	971,096
Stock on Hand/Inventory/Biological Assets	190,671	190,671
Other Assets	1,200	24,247
Total Current Assets	12,377,350	10,242,946
<u>Current Liabilities</u>		
Trade Creditors	(181,330)	(\$463,311)
Bonds and Deposits	(39,904)	(\$44,905)
Accrued Wages	0	(\$132,058)
Accrued Interest on Loans	0	(\$1,042)
Accrued Expense	0	(\$46,257)
ATO Liabilities	0	\$0
Contract Liability	(3,160,646)	(\$2,381,855)
Loan Liability	(12,181)	(\$24,014)
Finance Lease Liability	(5,042)	(\$15,241)
Provisions	(439,694)	(\$439,694)
Total Current Liabilities	(3,838,798)	(3,548,378)
Sub-Total	8,538,552	6,694,568
<u>Adjustments</u>		
LESS Cash Backed Reserves	(3,436,474)	(3,035,799)
LESS Restricted Cash	0	0
LESS Inventory	(190,671)	(190,671)
LESS Accrued Interest Income	0	(6,806)
LESS Prepaid Expenses	0	0
ADD: Employee Leave Provisions	0	0
ADD: Accrued Interest on Loans	0	1,042
ADD: Accrued Salaries & Wages	0	132,058
ADD: Accrued Expenses	0	46,257
ADD: Current Loan Liability	12,181	24,014
ADD: Current Finance Lease Liability	5,042	15,241
Rounding	0	1
Net Current Position	4,928,631	3,679,906

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Statement of Financial Activity for each months financial statements.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Boyup Brook, material variances are to be reported when exceeding 10%, and a minimum of \$10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Revenue</u>						
Operating Grants & Contributions	434,226	644,085	209,859	48%	TIMING/ PERMANENT	Decrease in General Purpose Grants Federal Commission by \$37K, Increase in General Purpose Grants Federal Roads by \$16K, Increase in Members - Operating Grants and Contributions by \$8K, Increase in ESL and DFES Grant Income \$33K, Increase in Community Housing Maintenance Grant Income by \$143k, Increase in State MRD Grant by \$45K.
Fees & Charges	1,094,622	1,141,733	47,111	Within Threshold	TIMING	Increase in Surgery Turnover by \$40k, Decrease in Early Learning Centre Fees \$9k, Increase in Season Tickets Fees by \$6k, Decrease in Gym Equipment Hire Fees by \$6k, Increase in Caravan Park Fees \$13k, Decrease in Standpipe Water Fees \$5k.
Interest Earnings	98,642	216,955	118,313	120%	TIMING /PERMANENT	Increase in Rates Instalment Interest \$6k, Increase in Rates Non Payment Penalty \$5k, Increase in Interest Earned on Municipal Account \$77k, Increase in Interest Earned on Reserves Account \$24k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
<u>Operating Expenses</u>						
Employee Costs	(2,095,157)	(1,869,129)	226,028	-11%	TIMING	Increase in Bushfire Risk Planning \$19k, Decrease in Ranger Services Operating Costs \$18k, Decrease in Emergency Management Coordinator costs \$16k, Increase in Medical Services Employee Costs \$51k, Increase in Medical Centre Subscriptions \$16k, Decrease in Early Learning Centre Employee Costs \$31k, Decrease in Townsite Gardens by \$10k, Decrease in Support for Others by \$28k, Decrease in Rural Road Maintenance by \$148k, Increase in Supervision by \$75k, Decrease in PWOH leave - Depot by \$44k, Decrease in LESS PWOH ALLOCATED - PROJECTS by \$42k, Decrease in Repair Wages by \$31k, Increase in Workers Compensation expenses by \$40k, Decrease in Administration - Superannuation by \$16k, Decrease in Rylington Park Operational Expenses by \$15k.
Materials & Contracts	(1,431,855)	(1,042,227)	389,628	-27%	TIMING	Decrease in Council Chambers Expenses \$23k, Increase in Fire Vehicle Maintenance costs by \$27k, Increase in ESL Plant Equipment Maintenance by \$12K, Increase in Ranger Services Operation Costs by \$17k, Decrease in Health Administration Services by \$50k, Decrease in Ambulance Operations \$15k, Decrease in Aged Needs Strategy \$11k, Increase in Community Housing Maintenance Expenses \$15k, Decrease in Refuse Collection Boyup Brook Townsite Expense by \$10k, Decrease in Repairs & Maint - Bridges \$20k, Increase in Maintenance Grading \$21k, Increase in Town Services - Tree Pruning \$15k, Decrease in Consulting Engineer Expenses by \$15k, Decrease in Caravan Park/Flax Mill Complex Building Operation by \$13k, Decrease in Fuel & Oil purchases \$45k, Increase in Parts and Repairs \$12k, Increase in Licences expenses \$12k, Decrease in Administration - Audit Fees \$80k, Decrease in Consultants \$14k, Increase in Administration - IT System Operation & Maintenance by \$16k, Decrease in Rylington Stock Program Expenses by \$30K, Decrease in Rylington Cropping Program Expenses by \$11k, Decrease in Rylington Education Expenses \$33k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Utility Charges	(115,350)	(71,306)	44,044	38%	TIMING	Decrease in Standpipes expenses \$14k.
Depreciation on Assets	(1,811,376)	(1,602,243)	209,133	-12%	TIMING	Depreciation charge for November lower than anticipated.
Other Expenses	(247,593)	(172,759)	74,834	30%	TIMING	Decrease in Members Sitting Fees \$25k, Decrease in Members Donations \$9k.

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

EXPLANATION OF MATERIAL VARIANCES

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For the Shire of Boyup Brook, material variances are to be reported when exceeding 10%, and a minimum of \$10,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Investing Activities						
Purchase Buildings	(315,647)	(233,211)	82,436	26%	TIMING	Decrease in Evacuation Centre Building Capital Expenditure \$124k, Decrease in Town Hall capital expenditure \$68k, Increase in Craft Hut Capital Expenditure by \$8K, Increase in Caravan Park Buildings capital expenditure \$14k, Increase in Administration Building Capital Expenditure by \$102k.
Purchase Plant and Equipment	(602,386)	(550,381)	52,005	Within Threshold	TIMING	Decrease in Swimming Pool - Plant & Equipment by \$10k, Decrease in Plant & Equipment - Parks & Gardens by \$33k.
Purchase Furniture and Equipment	0	(40,640)	(40,640)	0%	TIMING	Increase in Chamber chairs \$32k, Increase in ICT Upgrades and Renewals by \$8k.
Infrastructure Assets - Roads	(819,054)	(696,416)	122,638	-15%	TIMING	Decrease in Six Mile Road project expenditure \$69k, Increase in RRG Cranbrook Road project expenditure \$34k, Increase in RRG Arthur River by \$7k, Decrease in RRG Winnejump Road \$170k, Increase in Gravel Pits Rehabilitation by \$11k, Increase in Winter Road Grading by \$60k.
Infrastructure Assets - Footpaths	(216,624)	(77,270)	139,354	64%	TIMING	Decrease in Abel St Footpath \$18k, Decrease in Bridge St Footpath \$59k, Decrease in Forrest St Footpath \$10k, Decrease in Inglis St Footpath \$8k, Decrease in Cailles St Footpath \$3k, Decrease in Beatty St Footpath \$36k, Decrease in Dickson St Footpath \$5k.
Infrastructure Assets - Recreation	(393,200)	(515,903)	(122,703)	0%	TIMING	Increase in Sandakan Playground project \$122k.
Infrastructure Assets - Other	(457,331)	(313,002)	144,329	32%	TIMING	Decrease in Cemetery Other Infrastructure \$170k, Increase in Standpipe - Card Swipe Facilities by \$25k.
Proceeds from Sale of Assets	70,000	159,945	89,945	128%	TIMING	Increase for Sale of Isuzu Truck \$26k, Increase for Sale of Komatsu Grader \$75k, Decrease for Sale of Komatsu Loader \$11k.
Non-Operating Grants, Subsidies for the Development of Assets	365,700	1,450,697	1,084,997	297%	TIMING	Increase in DFES - Non-Operating Grants (Appliance Replacement) \$22k, Increase in Evacuation Centre Grant \$46k, Increase in LRCI 4 Grant \$287k, Increase in Tallison Capital Contribution \$514k, Decrease in Regional Road Group Grant \$187K, Decrease in Roads to Recovery Grant by \$22K, Increase in Capital Grants Other & Road Contributions by \$405K, Increase in Non-Operating Grants & Contributions by \$10k.
Financing Activities						
Transfer to Reserves	(37,499)	(400,675)	(363,177)	-969%		Transfers to Reserves actioned earlier than anticipated.

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 31 DECEMBER 2024

	2023-24 ACTUAL	2024-25 ACTUAL	Variance
	\$	\$	\$
Current assets			
Unrestricted Cash & Cash Equivalents	5,998,756	7,623,834	1,625,078
Restricted Cash - Reserves	3,035,798	3,436,473	400,675
Restricted Cash - Other	22,378	16,402	-5,976
Trade and other receivables	974,163	1,108,771	134,608
Inventories	190,671	190,671	0
Other assets	21,181	1,200	-19,981
Total current assets	10,242,947	12,377,351	2,134,404
Non-current assets			
Trade and other receivables	62,416	62,416	0
LG House Unit Trust	83,171	83,171	0
Land	4,570,000	4,616,277	46,277
Buildings	18,311,715	18,363,802	52,087
Furniture & Equipment	19,556	59,522	39,966
Plant & Equipment	2,582,543	2,827,638	245,095
Right of use Assets - Plant	45,721	43,733	-1,988
Infrastructure Assets - Roads	92,944,335	92,829,305	-115,029
Infrastructure Assets - Bridges	21,435,894	21,127,010	-308,884
Infrastructure Assets - Footpaths	621,245	693,841	72,596
Infrastructure Assets - Recreation	2,372,053	2,317,796	-54,257
Infrastructure Assets - Drainage	8,938,514	8,884,429	-54,085
Infrastructure Assets - Parks/Ovals	0	514,800	514,800
Infrastructure Assets - Other	5,511,382	5,739,436	228,054
Total non-current assets	157,498,544	158,163,175	664,631
Total assets	167,741,491	170,540,526	2,799,035
Current liabilities			
Trade and other payables	642,668	181,330	461,338
Bonds and deposits	44,906	39,904	5,002
Contract Liabilities	2,381,855	3,160,646	-778,791
Interest-bearing loans and borrowings	24,014	12,181	11,833
Finance Lease Liability - Current	15,241	5,042	10,199
Provisions	439,694	439,694	0
Total current liabilities	3,548,379	3,838,798	-290,419
Non-current liabilities			
Interest-bearing loans and borrowings	25,445	25,445	0
Finance Lease Liability - Non Current	0	0	0
Provisions	63,671	63,671	0
Total non-current liabilities	89,116	89,116	0
Total liabilities	3,637,495	3,927,914	-290,419
Net assets	164,103,996	166,612,612	2,508,616
Equity			
Retained surplus	57,662,523	57,261,849	-400,674
Net Result	0	2,508,616	2,508,616
Reserve - asset revaluation	103,405,674	103,405,674	0
Reserve - Cash backed	3,035,799	3,436,473	400,674
Total equity	164,103,996	166,612,612	2,508,616

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

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 DECEMBER 2024**

	2023-2024 ACTUAL \$	2024-2025 BUDGET \$	2024-2025 ACTUAL \$
Cash Flows from operating activities			
Payments			
Employee Costs	(4,645,824)	(4,426,771)	(2,330,709)
Materials & Contracts	(1,708,127)	(3,387,919)	(992,614)
Utilities (gas, electricity, water, etc)	(251,198)	(235,560)	(71,306)
Insurance	(4,217)	(2,753)	(315,160)
Interest Expense	(282,769)	(327,312)	(1,544)
Goods and Services Tax Paid	(409,414)	0	(244,210)
Other Expenses	(488,234)	(358,511)	(172,759)
	(7,789,783)	(8,738,826)	(4,128,303)
Receipts			
Rates	3,611,469	3,825,765	3,176,918
Operating Grants & Subsidies	1,996,691	662,343	642,630
Fees and Charges	2,151,995	1,962,497	1,141,733
Interest Earnings	398,741	201,300	223,760
Goods and Services Tax	375,526	0	278,098
Other	861,952	864,998	302,744
	9,396,374	7,516,903	5,765,883
Net Cash flows from Operating Activities	1,606,591	(1,221,923)	1,637,580
Cash flows from investing activities			
Payments			
Purchase of Land	0	0	0
Purchase of Buildings	(621,140)	(1,979,933)	(233,210)
Purchase Plant and Equipment	(454,979)	(620,386)	(550,380)
Purchase Furniture and Equipment	0	0	(40,640)
Purchase Road Infrastructure Assets	(2,226,902)	(2,434,101)	(696,415)
Purchase of Bridges Assets	0	0	0
Purchase of Footpath Assets	(243)	(216,620)	(77,270)
Purchase Drainage Assets	(115,658)	0	0
Purchase Parks & Ovals Assets	0	(1,966,000)	(515,903)
Purchase Recreation Assets	(126,105)	0	0
Purchase Infrastructure Other Assets	(79,253)	(557,331)	(313,001)
Receipts			
Proceeds from Sale of Assets	51,818	282,000	159,945
Non-Operating grants used for Development of Assets	3,742,312	3,490,693	2,671,103
	169,850	(4,001,678)	404,228
Cash flows from financing activities			
Repayment of Debentures	(22,660)	(24,014)	(11,833)
Principal elements of lease payments	(19,800)	(15,242)	(10,199)
Proceeds from New Debentures	0	0	0
Net cash flows from financing activities	(42,460)	(39,256)	(22,032)
Net increase/(decrease) in cash held	1,733,981	(5,262,857)	2,019,777
Cash at the Beginning of Reporting Period	7,322,951	9,056,932	9,056,932
Cash at the End of Reporting Period	9,056,932	3,794,075	11,076,709

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 31 DECEMBER 2024**

Notes

	2023-2024 ACTUAL \$	2024-2025 BUDGET \$	2024-2025 ACTUAL \$
RECONCILIATION OF CASH			
Cash at Bank	3,578,473	21,821	7,612,637
Restricted Cash	5,462,559	3,766,304	3,463,322
Cash on Hand	15,900	5,950	750
TOTAL CASH	9,056,932	3,794,075	11,076,709
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	(988,611)	(348,908)	2,508,615
Add back Depreciation	4,623,109	3,622,898	1,602,243
(Gain)/Loss on Disposal of Assets	8,182	0	0
LG House Unit trust	0	0	0
Self Supporting Loan Principal Reimbursements	0	0	0
Contributions for the Development of Assets	(1,680,465)	(3,490,693)	(1,450,697)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(235)	0	0
(Increase)/Decrease in Receivables	(1,892,320)	0	(1,335,033)
Increase/(Decrease) in Accounts Payable	1,498,536	0	312,452
Increase/(Decrease) in Contract Liability	0	(1,049,855)	0
Increase/(Decrease) in Prepayments	0	0	0
Increase/(Decrease) in Employee Provisions	38,396	44,635	0
Increase/(Decrease) in Accrued Expenses	0	0	0
Rounding	0	0	0
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	1,606,591	(1,221,923)	1,637,580

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2024-25 Total Budget	2024-25 YTD Budget	2024-25 YTD Actuals	% of Annual Budget
Governance								
041401	Members Furniture & Equipment - Acquisitions	MWS	F&E	New	0	0	32,199	0.0%
					0	0	32,199	
Law Order & Public Safety								
053401	Other Law - Evacuation Centre Building Capital Expenditure	MWS	L&B	New	1,707,000	170,700	46,277	2.7%
051600	ESL Plant & Equipment - SES LED Trailers	MWS	P&E	New	45,090	45,090	45,090	100.0%
					1,752,090	215,790	91,367	
Education & Welfare								
081400	Community Resource Centre - External painting, balustrades, decking & restumping, internal paint	BMC	L&B	Renewal	20,000	0	0	0.0%
081401	Early Learning Centre - External painting, kitchen cabinetry & irrigation install	BMC	L&B	Renewal	5,000	5,000	0	0.0%
					25,000	5,000	0	
Housing								
091400	CEO Residence - Replace fencing	BMC	L&B	Renewal	10,000	10,000	4,529	45.3%
					10,000	10,000	4,529	
Community Amenities								
107900	Cemetery Other Infrastructure	MWS	Other	Upgrade	457,331	457,331	287,292	62.8%
					457,331	457,331	287,292	
Recreation & Culture								
LRC017	Boyup Brook Hall Refurbishment	BMC	L&B	Upgrade	0	0	0	0.0%
BU1501	Town Hall Building Capital Expenditure	MWS	L&B	New	75,000	75,000	6,655	8.9%
BC5500	Swimming Pool Buildings Air Conditioning	MWS	L&B	New	10,000	10,000	6,947	69.5%
BR5052	Craft Hut Capital Expenditure	MWS	L&B	New	14,000	0	8,066	57.6%
112500	Swimming Pool - Plant & Equipment	MWS	P&E	New	22,696	22,696	12,769	56.3%
113907	Plant & Equipment - Parks & Gardens	MWS	P&E	New	32,600	32,600	0	0.0%
PKS01	Sandakan Playground Upgrade - Tallison	MWS	REC	New	1,966,000	393,200	514,800	26.2%
113903	Capital Improvements - Other Infrastr - Sandakan Memorial	MWS	PARK	New	0	0	1,103	0.0%
					2,120,296	533,496	550,340	
Transport								
123603	DWS - Fleet Vehicles	MWS	P&E	New	70,000	70,000	64,975	92.8%
123610	Heavy Plant Replacements	MWS	P&E	Renewal	375,000	375,000	375,359	100.1%
RTR009	RTR - Six Mile Road	MWS	ROAD	New	276,467	69,117	371	0.1%
RTR037	Roads to Recovery - Craigie Road	MWS	ROAD	Renewal	270,450	0	240	0.1%
RRG004	Regional Road Group - Winnejup Road	MWS	ROAD	Upgrade	420,000	420,003	255,322	60.8%
RRG148	Regional Road Group - Boyup Brook Cranbrook Road	MWS	ROAD	Upgrade	390,000	0	33,769	8.7%
RRG210	Regional Road Group - Boyup Brook Arthur River Road	MWS	ROAD	Upgrade	465,000	0	6,730	1.4%
MU501	Gravel Pits Rehabilitation	MWS	ROAD	Renewal	20,000	0	10,611	53.1%
121401	Gravel Sheetting Road Projects	MWS	ROAD	Renewal	103,395	0	0	0.0%
121410	Winter Road Grading	MWS	ROAD	Renewal	488,789	329,934	389,373	79.7%
126400	Aerodrome Infrastructure - Gravel resheet	MWS	OTHER	Renewal	70,000	0	0	0.0%
122895	Depot - Buildings	MWS	L&B	New	0	0	963	0.0%
LFC106	LRCI - Abel St Footpath	MWS	FOOT	New	23,060	23,061	5,323	23.1%
LFC107	LRCI - Bridge St Footpath	MWS	FOOT	New	76,380	76,381	17,630	23.1%
LFC109	LRCI - Forrest St Footpath	MWS	FOOT	New	12,875	12,875	2,972	23.1%
LFC111	LRCI - Inglis St Footpath	MWS	FOOT	New	21,950	21,951	13,336	60.8%
LFC114	LRCI - Cailes St Footpath	MWS	FOOT	New	4,200	4,200	969	23.1%
LFC115	LRCI - Beatty St Footpath	MWS	FOOT	New	71,974	71,974	35,613	49.5%
LFC123	LRCI - Dickson St Footpath	MWS	FOOT	New	6,181	6,182	1,427	23.1%
					3,165,721	1,480,678	1,214,983	
Economic Services								
135402	Standpipe - Card Swipe Facilities x 2	MWS	OTHER	Upgrade	30,000	0	25,710	85.7%
132404	Flaxmill Scrutching Shed	MWS	L&B	New	16,200	0	0	0.0%
132409	Caravan Parks Recoverly (Laundry, Ablutions etc)	MWS	L&B	New	35,000	0	13,827	39.5%
					81,200	0	39,537	

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2024-25 Total Budget	2024-25 YTD Budget	2024-25 YTD Actuals	% of Annual Budget
Other Property & Services								
146500	Administration Vehicle replacements	MWS	P&E	Renewal	45,000	45,000	37,459	83.2%
149502	Rylington Park Plant & Equipment	MWS	P&E	New	30,000	12,000	14,727	49.1%
149503	Rylington Park - Water filtration & replace house roof	MWS	L&B	Renewal	30,000	30,000	29,066	96.9%
146605	Administration Building Capital Expenditure	MWS	L&B	New	57,733	14,947	116,880	202.4%
146601	ICT Upgrades & Renewals (Furniture & Equipment)	MWS	F&E	New	0	0	8,441	0.0%
					162,733	101,947	206,574	
Total Capital Expenditure					7,774,371	2,804,242	2,426,819	

SUMMARIES:				
Land & Buildings	1,979,933	315,647	233,210	11.8%
Plant & Equipment	620,386	602,386	550,380	88.7%
Furniture & Equipment	0	0	40,640	0.0%
Road Infrastructure	2,434,101	819,054	696,415	28.6%
Footpath Infrastructure	216,620	216,624	77,270	35.7%
Bridge Infrastructure	0	0	0	0.0%
Drainage Infrastructure	0	0	0	0.0%
Parks & Reserves Infrastructure	0	0	1,103	0.0%
Recreation Infrastructure	1,966,000	393,200	514,800	26.2%
Other Infrastructure	557,331	457,331	313,001	56.2%
	7,774,371	2,804,242	2,426,819	31.2%
At No Cost	0	0	0	0.0%
Asset Renewal	1,437,634	794,934	846,637	58.9%
New Asset	4,574,406	1,131,974	971,360	21.2%
Upgrading Asset	1,762,331	877,334	608,822	34.5%
	7,774,371	2,804,242	2,426,819	31.2%
Chief Executive Officer	0	0	0	0.0%
Deputy CEO	0	0	0	0.0%
Manager Works & Services	7,739,371	2,789,242	2,422,290	31.3%
Building Maintenance Coordinator	35,000	15,000	4,529	12.9%
	7,774,371	2,804,242	2,426,819	31.2%

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 31 DECEMBER 2024

UNSPENT CAPITAL GRANTS

Grant Provider	Liability 1 July 2024	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Actual Revenue
Law, Order & Public Safety								
DFES - Evauation Centre Grant	406,500	-	(46,277)	360,223	813,000	-	-	46,277
DFES - SES LED Trailers Grant	-	-	-	-	22,545	-	-	22,545
Community Amenities								
DITRDC - LRCI Phase 4A	432,867	-	(287,292)	145,575	-	-	-	287,292
Recreation & Culture								
Talison - Sandakan Playground	-	858,000	(514,800)	343,200	1,716,000	-	-	514,800
Transport								
DITRDC - LRCI Phase 2 Grant	3,948	-	-	3,948	7,646	-	-	408,807
DITRDC - LRCI Phase 3 Grant	-	-	-	-	366,025	-	-	-
DITRDC - LRCI Phase 4B	-	-	-	-	75,075	-	3,823	-
MRWA - Boyup Brook-Winnejup Road Grant Job 30000537	63,200	-	-	63,200	-	-	-	-
MRWA - Regional Road Group Funding	-	340,000	(152,499)	187,501	850,000	-	340,000	152,499
DITRDC - Roads to Recovery Grant	-	-	-	-	546,917	-	21,877	-
WALGGC - Special Bridge Funding	1,332,000	-	-	1,332,000	-	-	-	-
WALGGC - Special Bridge Funding	-	724,999	-	724,999	-	-	-	-
Total Unspent Capital Grants	2,238,515	1,922,999	(1,000,868)	3,160,646	4,397,208	-	365,700	1,432,220

CONTRACT LIABILITIES

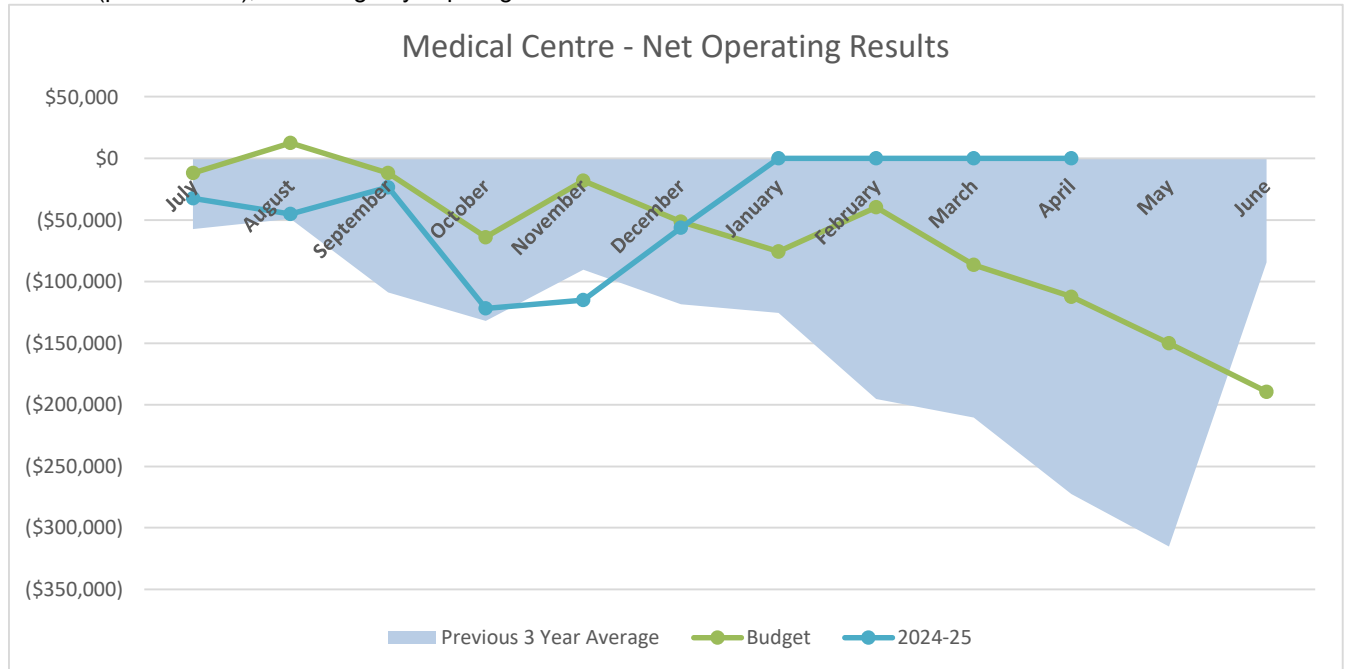
Grant Provider	Liability 1 July 2024	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Actual Revenue
Housing								
DoC - SHERP Grant Funding	143,340	0	(143,340)	-	143,340	-	-	143,340
Total Contract Liabilities	143,340	-	(143,340)	-	143,340	-	-	143,340
TOTAL LIABILITIES & REVENUE	2,381,855	1,922,999	(1,144,208)	3,160,646	4,540,548	0	365,700	1,575,560

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

MAJOR BUSINESS UNITS

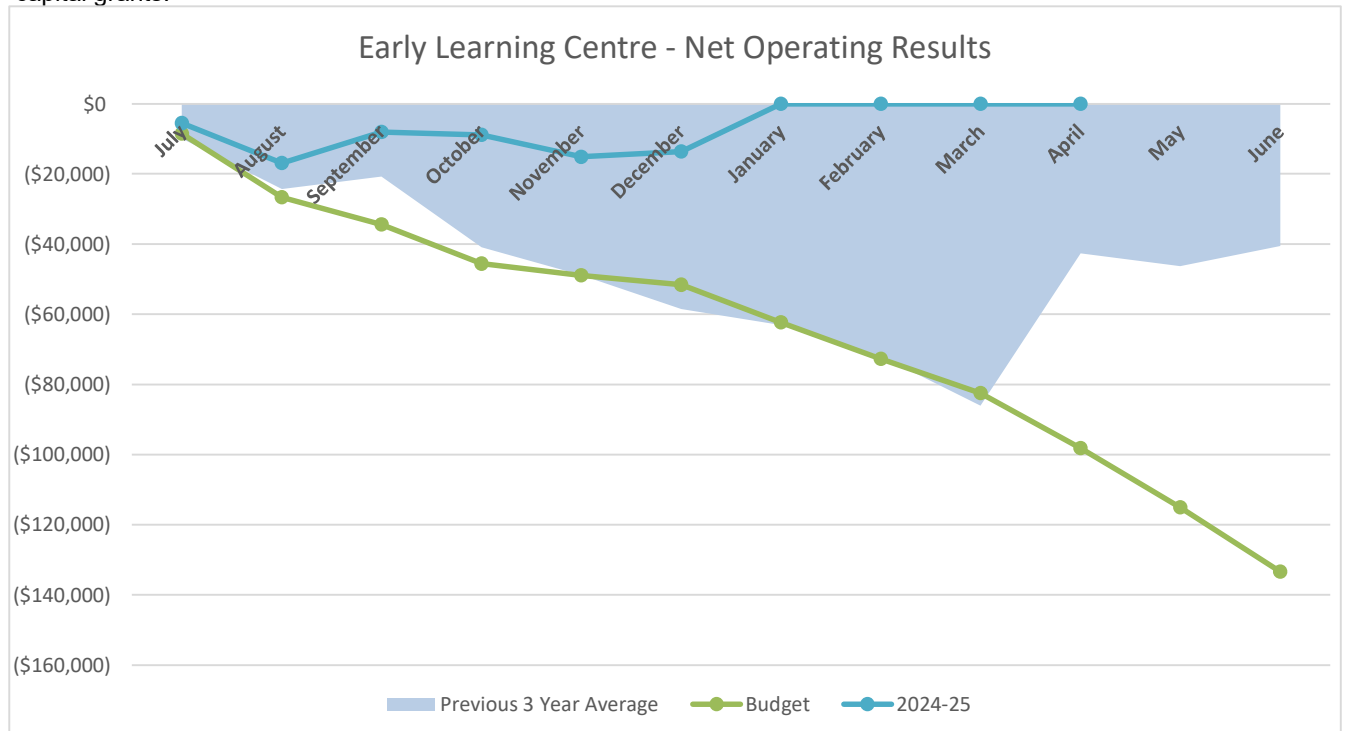
Medical Centre

The Shire of Boyup Brook owns and operates a medical centre that employs 2 doctors, a practice manager, nurses and reception staff, to provide medical services to the community. The following graph shows the operations of the Medical Centre (profit or loss), excluding any capital grants.



Early Learning Centre

The Shire of Boyup Brook owns and operates an early learning centre in Boyup Brook that provides child care services to the community. The following graph shows the operations of the Early Learning Centre (profit or loss), excluding capital grants.

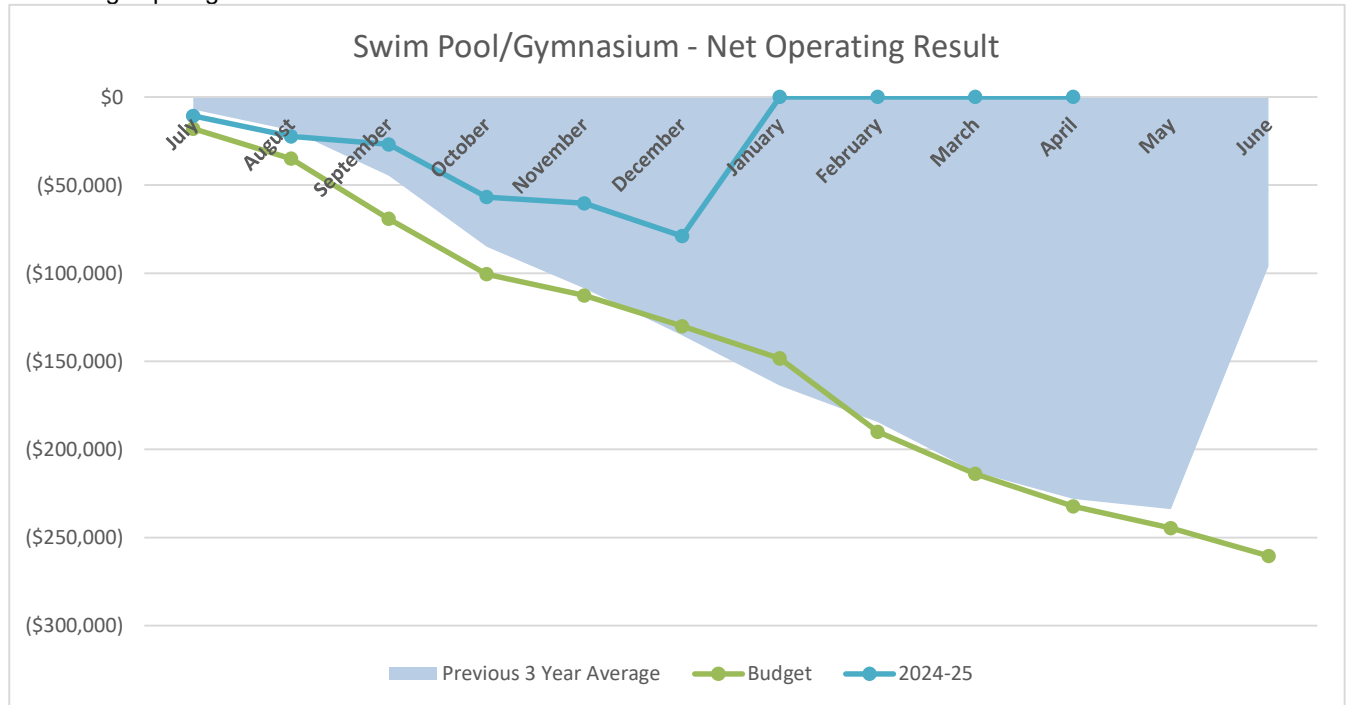


**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

MAJOR BUSINESS UNITS

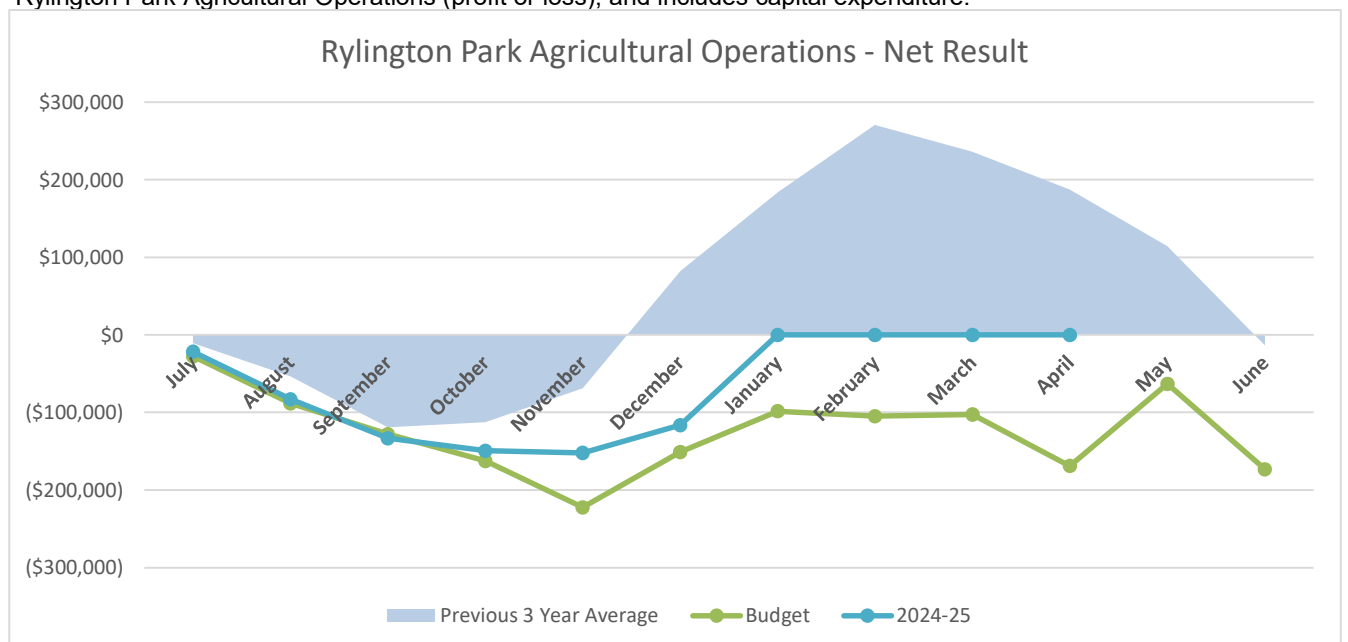
Swimming Pool/Gymnasium

The Shire of Boyup Brook owns and operating a swimming pool and gymnasium complex that provides leisure services to the community. The following graph shows the operations of the Swimming Pool/Gymnasium (profit or loss), excluding capital grants.



Rylington Park Agricultural Operations

The Shire of Boyup Brook assumed ownership and operation of Rylington Park farm on 7 May 2020 as a commercial farming activity that provides educational farming opportunities. The following graph shows the total operations of Rylington Park Agricultural Operations (profit or loss), and includes capital expenditure.



SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024

RESERVES - CASH BACKED	2024-25 Actual Opening Balance	2024-25 Actual Transfer to	2024-25 Actual Transfer (from)	2024-25 Actual Closing Balance	2024-25 Budget Opening Balance	2024-25 Budget Transfer to	2024-25 Budget Transfer (from)	2024-25 Budget Closing Balance
Leave Reserve	35,745	603	0	36,348	35,745	848	0	36,593
Plant Reserve	340,571	35,540	0	376,111	340,572	37,566	0	378,138
Building Reserve	800,266	63,998	0	864,264	800,265	68,952	(447,000)	422,217
Community Housing Reserve	229,350	3,868	0	233,218	229,351	5,430	0	234,781
Emergency Reserve	13,341	225	0	13,566	13,341	315	0	13,656
Insurance Claim Reserve	16,259	274	0	16,533	16,259	383	0	16,642
Other Recreation Reserve	69,053	21,164	0	90,217	69,053	21,635	0	90,688
Commercial Reserve	482,817	8,142	0	490,959	482,817	11,438	0	494,255
Bridges Reserve	30,166	30,811	0	60,977	30,166	30,713	0	60,879
Aged Accommodation Reserve	34,665	585	0	35,250	34,665	818	0	35,483
Road Contributions Reserve	30,588	516	0	31,104	30,588	728	0	31,316
IT/Office Equipment Reserve	42,677	101,726	0	144,403	42,677	101,013	0	143,690
Civic Receptions Reserve	17,936	302	0	18,238	17,936	428	0	18,364
Unspent Grants Reserve	85	1	0	86	85	0	0	85
Unspent Community Grants Reserve	131	2	0	133	131	0	0	131
Rylington Park Working Capital Reserve	247,210	4,169	0	251,379	378,250	8,955	(140,000)	247,205
Rylington Park Community Projects Reserve	534,938	9,021	0	543,959	534,938	12,668	(447,000)	100,606
Co-Contributions Reserve	100,000	52,189	0	152,189	100,000	52,370	0	152,370
Waste Reserve	10,000	10,269	0	20,269	10,000	10,240	0	20,240
Reserved Equity: Rylington Park Scholarship Fund	0	6,565	0	6,565	0	6,500	0	0
Asset Design and Development Reserve	0	50,503	0	50,503	0	50,000	0	0
Swimming Pool Reserve	0	201	0	201	0	0	0	0
	3,035,798	400,675	0	3,436,473	3,166,839	421,000	(1,034,000)	2,497,339

**SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 31 DECEMBER 2024**

LOAN REPAYMENTS	Loan Number	2024-25 Actual Principal	2024-25 New New Loans	2024-25 New Principal Repayments	2024-25 Actual Interest Repayments	2024-25 Actual Principal Outstanding	2024-25 Budget Principal	2024-25 Budget New Loans	2024-25 Budget Principal Repayments	2024-25 Budget Interest Repayments	2024-25 Budget Principal Outstanding
		1 July 2023					1 July 2023				
Housing											
Staff House	115	17,994	0	(3,961)	(207)	14,033	17,994	0	(8,038)	(1,388)	9,956
Recreation and culture											
Swimming Pool	114	32,742	0	(14,622)	(207)	18,120	32,742	0	(14,622)	(2,529)	18,120
		50,736	0	(18,583)	(414)	32,153	50,736	250,000	(22,660)	(3,917)	278,076

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets							
123001	Proceeds Sale of Plant Assets	(\$70,000)	(\$159,945)	(\$159,944.91)	\$0	(\$282,000)	\$0
092020	Proceeds - Sale of Land Assets	\$0	\$0	\$0	\$0	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$70,000)	(\$159,945)	(\$159,945)	\$0	(\$282,000)	\$0
Written Down Value							
092600	Written Down Value - Disposal of Assets	\$70,000	\$0	\$0	\$0	\$0	\$282,000
Sub Total - WDV ON DISPOSAL OF ASSET		\$70,000	\$0	\$0	\$0	\$0	\$282,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	(\$159,945)	(\$159,945)	\$0	(\$282,000)	\$282,000
Total - OPERATING STATEMENT		\$0	(\$159,945)	(\$159,945)	\$0	(\$282,000)	\$282,000

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
031103	Rates Administration Activity Costs	\$69,817	\$51,881	\$0	\$51,881	\$0	\$139,690
031101	Collection Costs	\$2,499	\$33	\$0	\$33	\$0	\$5,000
031100	Valuation Charges	\$2,184	\$1,578	\$0	\$1,578	\$0	\$32,850
031102	Search Costs	\$48	\$0	\$0	\$0	\$0	\$300
Sub Total - GENERAL RATES OP EXP		\$74,548	\$53,492	\$0	\$53,492	\$0	\$177,840
OPERATING INCOME							
031001	Rates - GRV	(\$582,295)	\$0	\$0	\$0	(\$582,295)	\$0
031002	Rates - UV	(\$2,690,290)	\$0	\$0	\$0	(\$2,690,290)	\$0
031003	Rates - GRV - Minimum	(\$71,934)	\$0	\$0	\$0	(\$71,934)	\$0
031004	Rates - UV - Minimum	(\$481,924)	\$0	\$0	\$0	(\$481,924)	\$0
031006	Rates - Ex-Gratia Rates	(\$1,390)	(\$1,592)	(\$1,592)	\$0	(\$1,390)	\$0
031013	Rates Administration Fee	\$0	(\$3,380)	(\$3,380)	\$0	(\$40)	\$0
031005	Rates - Instalment Interest	(\$5,000)	(\$10,963)	(\$10,963)	\$0	(\$5,000)	\$0
031007	Rates - Non Payment Penalty - LG	(\$11,400)	(\$19,440)	(\$19,440)	\$0	(\$20,000)	\$0
031008	Rates - Rate Enquiries	(\$3,400)	(\$3,923)	(\$3,923)	\$0	(\$10,000)	\$0
031009	Rates - ESL Administration Fee	(\$4,000)	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
031010	Rates - Reimbursements	\$0	\$0	\$0	\$0	(\$5,000)	\$0
031011	Rates - Penalty Interest - DFES	(\$600)	(\$676)	(\$676)	\$0	(\$600)	\$0
031012	Rates - Rates Interims	\$0	(\$3,828,318)	(\$3,828,318)	\$0	(\$1,000)	\$0
031016	Rates - Concessions	\$1,026	\$0	\$0	\$0	\$3,018	\$0
031017	Rates - Deferred Rates - Interest Grant	\$0	(\$1,861)	(\$1,861)	\$0	\$0	\$0
031104	Rates Written Off	\$17	\$4,659	\$4,659	\$0	\$50	\$0
Sub Total - GENERAL RATES OP INC		(\$3,851,190)	(\$3,869,493)	(\$3,869,493)	\$0	(\$3,870,405)	\$0
Total - GENERAL RATES		(\$3,776,641)	(\$3,816,002)	(\$3,869,493)	\$53,492	(\$3,870,405)	\$177,840

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
032100	General Purpose Funding - Administration Allocated	\$4,629	\$3,440	\$0	\$3,440	\$0	\$9,262
032101	General Purpose Funding - Doubtful Debts Expense	\$0	\$0	\$0	\$0	\$0	\$0
032110	General Purpose Funding - Bad Debts Written Off			\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$4,629	\$3,440	\$0	\$3,440	\$0	\$9,262
OPERATING INCOME							
032001	General Purpose Grants Federal Commission (OP)	(\$88,350)	(\$50,964)	(\$50,964)	\$0	(\$176,701)	\$0
032002	General Purpose Grants Federal - Roads (OP)	(\$23,228)	(\$39,970)	(\$39,970)	\$0	(\$46,455)	\$0
032003	General Purpose Funding - Interest On Investments - Municipal Account	(\$58,000)	(\$135,626)	(\$135,626)	\$0	(\$100,000)	\$0
032004	Interest on Investments - Reserves Account	(\$23,250)	(\$47,869)	(\$47,869)	\$0	(\$75,000)	\$0
032006	General Purpose Funding - Interest on Investments - Medical Funds	(\$392)	(\$412)	(\$412)	\$0	(\$700)	\$0
032007	General Purpose Funding - Interest on Investments - Business Online	\$0	\$0	\$0	\$0	\$0	\$0
032008	General Purpose Funding - Interest on Investments - Short Term Deposit	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$193,219)	(\$274,841)	(\$274,841)	\$0	(\$398,856)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$188,590)	(\$271,401)	(\$274,841)	\$3,440	(\$398,856)	\$9,262
Total - GENERAL PURPOSE FUNDING		(\$3,965,232)	(\$4,087,403)	(\$4,144,335)	\$56,932	(\$4,269,261)	\$187,102

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
041100	Members - Sitting Fees.	\$37,214	\$12,593	\$0	\$12,593	\$0	\$74,458
041119	Website Expenses	\$8,860	\$8,860	\$0	\$8,860	\$0	\$8,860
041101	Members - Training Costs	\$6,900	\$0	\$0	\$0	\$0	\$10,000
041102	Members - Travelling Costs	\$3,105	\$1,882	\$0	\$1,882	\$0	\$4,500
041103	Members - Telecommunications Reimbursements	\$7,949	\$2,160	\$0	\$2,160	\$0	\$11,520
041104	Members - Other Expenses	\$4,400	\$64	\$0	\$64	\$0	\$4,400
041105	Members - Conferences/Seminars Costs	\$10,695	\$6,183	\$0	\$6,183	\$0	\$15,500
041106	Members - President's Allowance	\$4,934	\$0	\$0	\$0	\$0	\$10,280
041107	Members - Deputy President's Allowance	\$1,259	\$1,285	\$0	\$1,285	\$0	\$2,570
041108	Members - Council Chamber Expenses	\$41,734	\$10,711	\$0	\$10,711	\$0	\$45,440
041109	Members - Refreshments & Receptions	\$19,747	\$8,724	\$0	\$8,724	\$0	\$44,510
041110	Members - Bunbury Wellington GOC Projects	\$2,000	\$2,000	\$0	\$2,000	\$0	\$2,000
041111	Members - Insurance Costs For Members	\$6,916	\$7,074	\$0	\$7,074	\$0	\$6,916
041112	Members - Subscriptions	\$9,103	\$9,103	\$0	\$9,103	\$0	\$9,103
041113	Members - Election Expenses	\$0	\$0	\$0	\$0	\$0	\$0
041114	Members - Donations	\$27,000	\$18,973	\$0	\$18,973	\$0	\$27,000
041118	ICT - Councillors	\$12,160	\$8,217	\$0	\$8,217	\$0	\$14,620
041120	Warren Blackwood Alliance Expenses	\$29,077	\$29,077	\$0	\$29,077	\$0	\$29,077
041150	Members - Admin Allocation	\$37,223	\$27,660	\$0	\$27,660	\$0	\$74,476
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$270,277	\$154,564	\$0	\$154,564	\$0	\$395,230
OPERATING INCOME							
041001	Members - Reimbursements Income	\$0	(\$910)	(\$910)	\$0	\$0	\$0
041002	Other Governance - Sundry Reimbursements Income	\$0	\$0	\$0	\$0	\$0	\$0
041004	Members - Operating Grants and Contributions	\$0	(\$8,000)	(\$8,000)	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	(\$8,910)	(\$8,910)	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$270,277	\$145,654	(\$8,910)	\$154,564	\$0	\$395,230

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
GOVERNANCE							
OPERATING EXPENDITURE							
042100	Other Governance - Admin Allocated	\$55,835	\$41,491	\$0	\$41,491	\$0	\$111,714
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$55,835	\$41,491	\$0	\$41,491	\$0	\$111,714
OPERATING INCOME							
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$55,835	\$41,491	\$0	\$41,491	\$0	\$111,714
Total - GOVERNANCE		\$326,111	\$187,145	(\$8,910)	\$196,055	\$0	\$506,944

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
051109	ESL - Insurances Fire Appliances and Personnel	\$40,793	\$39,068	\$0	\$39,068	\$0	\$40,793
051112	Fire Prevention And Support	\$19,819	\$22,526	\$0	\$22,526	\$0	\$29,558
051101	Fire Break Inspection Expenses	\$2,655	\$3,570	\$0	\$3,570	\$0	\$3,540
051102	Fire Hazard Reductions Expenses	\$1,355	\$4,619	\$0	\$4,619	\$0	\$9,681
051104	Minor Fire Plant & Equipment Purchases non ESL	\$275	\$0	\$0	\$0	\$0	\$550
051105	Fire Plant & Equipment Maintenance - Non ESL	\$425	\$0	\$0	\$0	\$0	\$850
051106	ESL - Fire Vehicle Maintenance Costs	\$2,976	\$29,827	\$0	\$29,827	\$0	\$18,600
051107	ESL - Brigade Utilities, rates and taxes	\$400	\$0	\$0	\$0	\$0	\$2,500
051108	ESL - Other Goods & Services relating to Fires	\$0	\$1,556	\$0	\$1,556	\$0	\$12,561
051110	ESL - Fire Plant & Equip over \$1500	\$9,375	\$0	\$0	\$0	\$0	\$9,375
051111	ESL - Minor Fire Plant/Equip Under \$1500	\$4,431	\$4,866	\$0	\$4,866	\$0	\$12,660
051114	ESL - Land & Building Maintenance	\$187	\$447	\$0	\$447	\$0	\$1,166
051115	ESL - Clothing and Accessories	\$5,408	\$1,439	\$0	\$1,439	\$0	\$33,800
051116	ESL - Plant and Equipment Maintenance	\$1,648	\$12,978	\$0	\$12,978	\$0	\$8,100
051117	BFRC - Bushfire Risk Planning	\$5,477	\$21,487	\$0	\$21,487	\$0	\$22,890
051118	DFES Fire Defence Grant Expenses	\$3,786	\$0	\$0	\$0	\$0	\$13,520
051120	Bush Fire - Mitigation Activity Funded	\$14,964	\$23	\$0	\$23	\$0	\$93,522
051150	Admin Allocation - Fire Control	\$37,223	\$27,660	\$0	\$27,660	\$0	\$74,476
051190	Depreciation - Fire Control	\$335	\$877	\$0	\$877	\$0	\$670
Sub Total - FIRE PREVENTION OP/EXP		\$151,531	\$170,943	\$0	\$170,943	\$0	\$388,812
OPERATING INCOME							
050600	ESL & DFES Non Operating Grants	\$0	(\$22,545)	(\$22,545)	\$0	\$0	\$0
051001	Fire Infringements/Fines Income	\$0	(\$350)	(\$350)	\$0	\$0	\$0
051002	Sale Of Fire Maps Income	\$0	(\$45)	(\$45)	\$0	(\$100)	\$0
051003	LGIS Fire Reimbursement Income	\$0	\$0	\$0	\$0	\$0	\$0
051004	Operating Grants and Subsidies Income	(\$116,539)	(\$150,484)	(\$150,484)	\$0	(\$233,077)	\$0
051005	Fire Hazard Reduction Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$116,539)	(\$173,424)	(\$173,424)	\$0	(\$233,177)	\$0
Total - FIRE PREVENTION		\$34,993	(\$2,482)	(\$173,424)	\$170,943	(\$233,177)	\$388,812

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ANIMAL CONTROL							
OPERATING EXPENDITURE							
052100	Ranger Services Operation Costs	\$21,858	\$17,491	\$0	\$17,491	\$0	\$44,237
052005	Trap Hire Refunds	\$50	\$0	\$0	\$0	\$0	\$50
052101	Ranger Vehicle Operating Expenses	\$767	\$0	\$0	\$0	\$0	\$1,535
052102	Dog License Discs Costs	\$300	\$0	\$0	\$0	\$0	\$300
052103	Other Control Expenses	\$735	\$0	\$0	\$0	\$0	\$900
052104	Animal Impounding Costs	\$4,000	\$0	\$0	\$0	\$0	\$5,000
052109	Cat License Tags Expense	\$200	\$0	\$0	\$0	\$0	\$200
052110	Ranger Services Salary Super and Employee Costs	\$4,526	\$709	\$0	\$709	\$0	\$4,526
052111	Ranger Services Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
052150	Admin Allocation - Animal Control	\$13,987	\$10,390	\$0	\$10,390	\$0	\$27,976
052190	Depreciation	\$200	\$2,785	\$0	\$2,785	\$0	\$400
Sub Total - ANIMAL CONTROL OP/EXP		\$46,623	\$31,375	\$0	\$31,375	\$0	\$85,124
OPERATING INCOME							
052001	Animal Fines & Penalties Income	(\$150)	\$0	\$0	\$0	(\$250)	\$0
052002	Animal Impounding Fees Income	(\$300)	\$0	\$0	\$0	(\$300)	\$0
052003	Dog Registrations Charges	(\$3,011)	(\$3,190)	(\$3,190)	\$0	(\$5,000)	\$0
052004	Cat Registration Charges	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$3,461)	(\$3,190)	(\$3,190)	\$0	(\$5,550)	\$0
Total - ANIMAL CONTROL		\$43,162	\$28,185	(\$3,190)	\$31,375	(\$5,550)	\$85,124

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
053100	Local Emergency Management Committee Expenses	\$1,000	\$0	\$0	\$0	\$0	\$1,000
053150	Administration Allocated - Emergency Mgt	\$13,982	\$10,390	\$0	\$10,390	\$0	\$27,976
053152	Other Costs	\$0	\$344	\$0	\$344	\$0	\$0
053103	Emergency Management Coordination Expenses	\$20,845	\$1,889	\$0	\$1,889	\$0	\$83,381
053190	Depreciation	\$13,672	\$16,036	\$0	\$16,036	\$0	\$27,345
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$49,499	\$28,660	\$0	\$28,660	\$0	\$139,702
OPERATING INCOME							
053002	Non-Operating Grants	\$0	(\$46,277)	(\$46,277)	\$0	(\$835,545)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	(\$46,277)	(\$46,277)	\$0	(\$835,545)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$49,499	(\$17,617)	(\$46,277)	\$28,660	(\$835,545)	\$139,702
Total - LAW ORDER & PUBLIC SAFETY		\$127,654	\$8,086	(\$222,891)	\$230,978	(\$1,074,272)	\$613,638

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
HEALTH -FAMILY AND OTHER HEALTH								
OPERATING EXPENDITURE								
071100	B0101	Family Stop Centre - Operation	\$0	\$186	\$0	\$186	\$0	\$0
071100	G300	Family Stop Centre - Grounds	\$0	\$0	\$0	\$0	\$0	\$0
071150		Admin Allocated - Family Stop Centre	\$0	\$6,950	\$0	\$6,950	\$0	\$0
071190		Depreciation - Family Stop Centre	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH FAMILY STOP OP/EXP			\$0	\$7,137	\$0	\$7,137	\$0	\$0
OPERATING INCOME								
Sub Total - HEALTH FAMILY STOP OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - HEALTH FAMILY STOP			\$0	\$7,137	\$0	\$7,137	\$0	\$0
HEALTH ADMINISTRATION & INSPECTION								
OPERATING EXPENDITURE								
072100		Health Administration Services Expenses	\$72,878	\$19,556	\$0	\$19,556	\$0	\$147,762
072101		Other Health Administration Expenses	\$94	\$238	\$0	\$238	\$0	\$150
072150		Admin Allocation - Other Health	\$9,356	\$6,950	\$0	\$6,950	\$0	\$18,713
Sub Total - HEALTH ADMIN AND INSPECTION OP/EXP			\$82,328	\$26,744	\$0	\$26,744	\$0	\$166,625
OPERATING INCOME								
072001		Food Stall Permit Charges	(\$700)	(\$356)	(\$356)	\$0	(\$700)	\$0
072002		Temporary Camping Site Permit Charges	(\$56)	(\$400)	(\$400)	\$0	(\$500)	\$0
072003		Food Business Registration Fee	(\$65)	(\$1,845)	(\$1,845)	\$0	(\$150)	\$0
072004		Annual Inspections	\$0	\$0	\$0	\$0	\$0	\$0
072005		Lodging House Registration Fees	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - HEALTH ADMIN AND INSPECTION OP/INC			(\$821)	(\$2,601)	(\$2,601)	\$0	(\$1,350)	\$0
Total - HEALTH ADMIN AND INSPECTION			\$81,507	\$24,144	(\$2,601)	\$26,744	(\$1,350)	\$166,625

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER HEALTH - MEDICAL SERVICES								
OPERATING EXPENDITURE								
074100	B0105	Housing General Practitioner - Medical Service	\$8,481	\$6,778	\$0	\$6,778	\$0	\$15,607
074102		Boyup Brook Medical Services Building Costs	\$18,307	\$24,284	\$0	\$24,284	\$0	\$33,915
074101		Medical Services General Operations	\$528	\$807	\$0	\$807	\$0	\$1,968
074103		Medical Service Employee Costs	\$405,010	\$466,487	\$0	\$466,487	\$0	\$891,943
074105		Postage, Printing & Stationery	\$2,641	\$2,019	\$0	\$2,019	\$0	\$5,800
074106		Medical Ctr - Telephones	\$3,449	\$2,049	\$0	\$2,049	\$0	\$6,900
074107		Medical Ctr - Subscriptions	\$6,606	\$17,682	\$0	\$17,682	\$0	\$9,031
074108		Medical Ctr - Insurances	\$17,490	\$8,433	\$0	\$8,433	\$0	\$17,490
074109		Medical Bank Fees	\$0	\$0	\$0	\$0	\$0	\$0
074110		Medical Ctr - Computer Expenses	\$17,841	\$13,629	\$0	\$13,629	\$0	\$35,656
074111		Medical Ctr - Medical Supplies & Equipt	\$11,395	\$9,490	\$0	\$9,490	\$0	\$22,800
074112		Medical Ctr - Locum Doctor	\$0	\$0	\$0	\$0	\$0	\$48,600
074113		Medical Ctr - Superannuation	\$45,619	\$50,260	\$0	\$50,260	\$0	\$101,557
074114		Medical Ctr - Training	\$5,000	\$655	\$0	\$655	\$0	\$5,000
074115		Medical Ctr - Sundry Expenses	\$4,584	\$1,839	\$0	\$1,839	\$0	\$9,250
074116		Medical Service Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$31,245
074117		Medical - Fringe Benefit Tax	\$1,325	\$327	\$0	\$327	\$0	\$2,650
074118		Medical Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$1,200
074119		Medical Doubtful Debts Expense	\$0	\$0	\$0	\$0	\$0	\$0
074120		Medical Ctr - Bank Merchant Fees	\$275	\$383	\$0	\$383	\$0	\$550
074150		Admin Allocated - Boyup Brook Medical Services	\$41,852	\$31,100	\$0	\$31,100	\$0	\$83,738
074191		Depreciation - Medical Centre	\$4,250	\$3,427	\$0	\$3,427	\$0	\$8,500
074190		Depreciation - Housing GP - 5 Rogers Ave	\$3,400	\$2,359	\$0	\$2,359	\$0	\$6,800
074192		Depreciation - Ultrasound Machine	\$0	\$241	\$0	\$241	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/EXP			\$598,055	\$642,249	\$0	\$642,249	\$0	\$1,340,200
OPERATING INCOME								
074001		Surgery Turnover	(\$546,135)	(\$585,926)	(\$585,926)	\$0	(\$1,150,000)	\$0
074002		Surgery Rental Income	(\$375)	(\$1,091)	(\$1,091)	\$0	(\$750)	\$0
074003		Medical - Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC			(\$546,510)	(\$587,017)	(\$587,017)	\$0	(\$1,150,750)	\$0
Total - PREVENTIVE SERVICES			\$51,545	\$55,231	(\$587,017)	\$642,249	(\$1,150,750)	\$1,340,200

PREVENTIVE SERVICE - OTHER

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING EXPENDITURE							
073100	Analytical Expenses	\$500	\$479	\$0	\$479	\$0	\$500
Sub Total - PREVENTIVE SRVS - OTHER OP/EXP		\$500	\$479	\$0	\$479	\$0	\$500
Total - PREVENTIVE SERVICES - OTHER		\$500	\$479	\$0	\$479	\$0	\$500
OTHER HEALTH							
OPERATING EXPENDITURE							
075100	Ambulance Centre Operation	\$15,528	\$533	\$0	\$533	\$0	\$30,728
075150	Admin Allocated - Other Health	\$9,353	\$6,950	\$0	\$6,950	\$0	\$18,713
Sub Total - OTHER HEALTH OP/EXP		\$24,881	\$7,483	\$0	\$7,483	\$0	\$49,441
OPERATING INCOME							
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$24,881	\$7,483	\$0	\$7,483	\$0	\$49,441
Total - HEALTH		\$158,433	\$94,474	(\$589,618)	\$684,092	(\$1,152,100)	\$1,556,766

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER EDUCATION							
OPERATING EXPENDITURE							
081100	Community Resource Centre	\$5,010	\$5,455	\$0	\$5,455	\$0	\$7,556
081102	Donations - Other Education	\$250	\$0	\$0	\$0	\$0	\$250
081103	Early Learning Centre - Employee Costs	\$153,666	\$113,215	\$0	\$113,215	\$0	\$289,911
081104	Early Learning Centre - Operating Costs	\$9,131	\$6,623	\$0	\$6,623	\$0	\$18,400
081105	Early Learning Centre Provision of Leave Accrual	\$0	\$0	\$0	\$0	\$0	\$0
081107	Early Learning Centre Building & Grounds						
081107	Early Learning Centre Building Maintenance Expenses	\$6,032	\$5,761	\$0	\$5,761	\$0	\$11,770
081107	G316 Early Learning Centre Grounds Maintenance Expenses	\$2,044	\$0	\$0	\$0	\$0	\$3,988
081150	Admin Allocation - Other Education	\$18,713	\$6,950	\$0	\$6,950	\$0	\$37,427
081190	Depreciation - Other Education	\$5,284	\$4,860	\$0	\$4,860	\$0	\$10,567
Sub Total - OTHER EDUCATION OP/EXP		\$200,131	\$142,864	\$0	\$142,864	\$0	\$379,869
OPERATING INCOME							
081003	Early Learning Centre - Fees & Charges	(\$137,970)	(\$128,239)	(\$128,239)	\$0	(\$225,000)	\$0
081004	Early Learning Centre -Operating Income	\$0	(\$107)	(\$107)	\$0	\$0	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$137,970)	(\$129,247)	(\$129,247)	\$0	(\$225,000)	\$0
Total - OTHER EDUCATION		\$62,161	\$13,618	(\$129,247)	\$142,864	(\$225,000)	\$379,869
AGED & DISABLED							
OPERATING EXPENDITURE							
082100	Support for Seniors Christmas Lunch	\$0	\$836	\$0	\$836	\$0	\$2,000
082101	Aged Needs Strategy Project	\$17,500	\$6,293	\$0	\$6,293	\$0	\$35,000
082150	Admin Allocated - Aged & Disabled	\$9,353	\$6,950	\$0	\$6,950	\$0	\$18,713
Sub Total - AGED & DISABLED OP/EXP		\$26,853	\$14,078	\$0	\$14,078	\$0	\$55,713
OPERATING INCOME							
Sub Total - AGED & DISABLED OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - AGED & DISABLED		\$26,853	\$14,078	\$0	\$14,078	\$0	\$55,713
OTHER WELFARE							

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

G/L JOB		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
		Budget	Actual	Income	Expenditure	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
OPERATING EXPENDITURE							
083104	Depreciation	\$25	\$303	\$0	\$303	\$0	\$50
083150	Admin Allocated - Other Welfare	\$27,974	\$20,780	\$0	\$20,780	\$0	\$55,951
Sub Total - OTHER WELFARE OP/EXP		\$27,999	\$21,083	\$0	\$21,083	\$0	\$56,001
OPERATING INCOME							
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$27,999	\$21,083	\$0	\$21,083	\$0	\$56,001
Total - EDUCATION & WELFARE		\$117,013	\$48,779	(\$129,247)	\$178,026	(\$225,000)	\$491,583

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
			Budget	Actual	Income	Expenditure	Income	Expenditure
STAFF HOUSING								
OPERATING EXPENDITURE								
091130	Interest Paid Loan 115 - Staff House		\$752	\$207	\$0	\$207	\$0	\$908
091190	Depreciation - Staff Housing		\$2,867	\$3,103	\$0	\$3,103	\$0	\$5,735
091150	Staff Housing - Less Amt Allocated to Admin.		\$9,353	\$6,950	\$0	\$6,950	\$0	\$18,713
Sub Total - STAFF HOUSING OP/EXP			\$12,972	\$10,260	\$0	\$10,260	\$0	\$25,356
Total - STAFF HOUSING			\$12,972	\$10,260	\$0	\$10,260	\$0	\$25,356

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
HOUSING OTHER							
OPERATING EXPENDITURE							
092101	Boyup Brook Citizens Lodge	\$24,591	\$15,976	\$0	\$15,976	\$0	\$25,841
092102	Community Housing - Units	\$17,356	\$17,094	\$0	\$17,094	\$0	\$23,074
092103	Other	\$3,725	\$1,540	\$0	\$1,540	\$0	\$5,451
092105	House - 1 Rogers Ave	\$12,534	\$11,371	\$0	\$11,371	\$0	\$22,720
092107	7 Knapp Street - Operating & Mtce Expense	\$6,579	\$5,596	\$0	\$5,596	\$0	\$9,067
092108	Property Selling Expenses	\$0	\$0	\$0	\$0	\$0	\$0
092109	Community Housing Maintenance - Grant Funded	\$143,340	\$161,306	\$0	\$161,306	\$0	\$143,340
092140	Loss on Disposal of Asset			\$0	\$0	\$0	\$0
092150	Admin Allocation - Other Housing	\$9,448	\$7,020	\$0	\$7,020	\$0	\$18,903
092191	Depreciation - Other Housing	\$2,785	\$3,471	\$0	\$3,471	\$0	\$5,570
092192	Depreciation - House - 1 Rogers Ave	\$2,183	\$2,595	\$0	\$2,595	\$0	\$4,365
092190	Depreciation - Boyup Brook Citizens Lodge	\$16,192	\$18,871	\$0	\$18,871	\$0	\$32,385
Sub Total - HOUSING OTHER OP/EXP		\$238,733	\$244,841	\$0	\$244,841	\$0	\$290,716
HOUSING OPERATING INCOME							
092001	Rent 24A Proctor St	(\$5,450)	(\$6,013)	(\$6,013)	\$0	(\$10,900)	\$0
092002	Rent 24B Proctor St	(\$4,800)	(\$5,597)	(\$5,597)	\$0	(\$9,600)	\$0
092003	Rent 16A Forrest St	(\$5,950)	(\$2,527)	(\$2,527)	\$0	(\$11,900)	\$0
092004	Rent 16B Forrest St	(\$6,450)	(\$6,045)	(\$6,045)	\$0	(\$12,900)	\$0
092007	Housing Reimbursements	(\$1,486)	(\$1,321)	(\$1,321)	\$0	(\$4,000)	\$0
092009	Other Housing: 7 Knapp St	(\$16,949)	(\$17,086)	(\$17,086)	\$0	(\$33,900)	\$0
092011	Community Housing Maintenance Grant	\$0	(\$143,340)	(\$143,340)	\$0	(\$143,340)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$41,084)	(\$181,928)	(\$181,928)	\$0	(\$226,540)	\$0
Total - HOUSING OTHER		\$197,648	\$62,913	(\$181,928)	\$244,841	(\$226,540)	\$290,716
Total - HOUSING		\$210,620	\$73,173	(\$181,928)	\$255,101	(\$226,540)	\$316,072

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
101100	Refuse Collection Boyup Brook Townsite Expense	\$33,999	\$24,452	\$0	\$24,452	\$0	\$68,000
101101	Recycling Collection Boyup Brook Town Site	\$18,499	\$17,603	\$0	\$17,603	\$0	\$37,000
101106	Transfer Station Employee Costs	\$23,832	\$15,827	\$0	\$15,827	\$0	\$46,675
101102	B0400 Boyup Brook Transfer Station Costs	\$40,269	\$51,435	\$0	\$51,435	\$0	\$71,576
101103	Land Fill Disposal Site	\$16,675	\$28,361	\$0	\$28,361	\$0	\$33,235
101104	Townsite Street Bins Collection	\$6,320	\$4,425	\$0	\$4,425	\$0	\$12,449
101107	Drum Muster Expenses	\$500	\$256	\$0	\$256	\$0	\$500
101108	BB Transfer Station Superannuation	\$1,301	\$1,237	\$0	\$1,237	\$0	\$2,452
101119	Waste Bin Maintenance and Delivery	\$2,584	\$620	\$0	\$620	\$0	\$6,790
101150	Admin Allocated - Waste Management	\$18,612	\$13,830	\$0	\$13,830	\$0	\$37,238
101190	Depreciation - Waste Management	\$11,036	\$8,755	\$0	\$8,755	\$0	\$22,070
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$173,628	\$166,801	\$0	\$166,801	\$0	\$337,985
SANITATION OPERATING INCOME							
101001	Refuse Collection Charges	(\$232,007)	(\$232,253)	(\$232,253)	\$0	(\$232,007)	\$0
101002	Waste Disposal Charges	(\$8,075)	(\$4,884)	(\$4,884)	\$0	(\$8,075)	\$0
101003	Recycling Scheme Income	(\$500)	(\$4,811)	(\$4,811)	\$0	(\$1,000)	\$0
101004	Scrap Metal Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$240,582)	(\$241,947)	(\$241,947)	\$0	(\$241,082)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$66,954)	(\$75,147)	(\$241,947)	\$166,801	(\$241,082)	\$337,985

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
EFFLUENT DRAINAGE SYSTEM							
OPERATING EXPENDITURE							
103100	Septic Tank Inspection Expenses	\$200	\$0	\$0	\$0	\$0	\$200
103101	Liquid Waste Disposal Site (Stanton Road)	\$3,555	\$652	\$0	\$652	\$0	\$3,555
Sub Total - SEWERAGE OP/EXP		\$3,755	\$652	\$0	\$652	\$0	\$3,755
OPERATING INCOME							
103002	Septic Licence Fees	(\$1,628)	(\$1,180)	(\$1,180)	\$0	(\$2,200)	\$0
Sub Total - SEWERAGE OP/INC		(\$1,628)	(\$1,180)	(\$1,180)	\$0	(\$2,200)	\$0
Total - SEWERAGE		\$2,127	(\$528)	(\$1,180)	\$652	(\$2,200)	\$3,755
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
107100	Landcare Expenses	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$0	\$0	\$0	\$0	\$0	\$0

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
105100	Town Planning Admin & Control	\$12,470	\$11,351	\$0	\$11,351	\$0	\$35,191
105101	Admin Allocation - Town Planning	\$18,618	\$13,830	\$0	\$13,830	\$0	\$37,238
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$31,088	\$25,181	\$0	\$25,181	\$0	\$72,429
OPERATING INCOME							
105001	Planning Application Fees	(\$3,947)	(\$2,988)	(\$2,988)	\$0	(\$7,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$3,947)	(\$2,988)	(\$2,988)	\$0	(\$7,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$27,141	\$22,193	(\$2,988)	\$25,181	(\$7,000)	\$72,429

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
106101	Cemetery - Operation	\$15,195	\$18,481	\$0	\$18,481	\$0	\$0
106101	B0420 Cemetery - Operation		\$0	\$0	\$0	\$0	\$30,998
106101	B0421 Niche Wall Plaques Operations	\$0	\$0	\$0	\$0	\$0	\$2,718
106101	G314 Cemetery Grounds	\$4,754	\$0	\$0	\$0	\$0	\$12,015
106102	Public Toilets - Operation		\$4,436	\$0	\$4,436	\$0	\$0
106102	B0450 Toilets - Lions Park Costs	\$1,856	\$0	\$0	\$0	\$0	\$3,686
106102	B0451 Toilets - Tourist Centre Costs	\$2,463	\$0	\$0	\$0	\$0	\$5,973
106102	B0452 Toilets - Town Hall (External) Costs	\$2,867	\$0	\$0	\$0	\$0	\$9,275
106102	B0454 Toilets - Tone Bridge Reserve Costs	\$850	\$0	\$0	\$0	\$0	\$1,701
106103	Street Furniture	\$0	\$0	\$0	\$0	\$0	\$2,130
106150	Admin Allocation - Other Community Amenities	\$9,356	\$6,950	\$0	\$6,950	\$0	\$18,713
106151	Admin Allocation - Cemetery	\$1,039	\$772	\$0	\$772	\$0	\$2,079
106191	Depreciation - Public Toilets	\$505	\$57	\$0	\$57	\$0	\$1,010
106192	Depreciation - Other Community Service's	\$1,518	\$931	\$0	\$931	\$0	\$3,035
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$40,404	\$31,627	\$0	\$31,627	\$0	\$93,333
OPERATING INCOME							
106001	Cemetery Burial Fees	(\$1,500)	(\$4,826)	(\$4,826)	\$0	(\$1,500)	\$0
106002	License/Other Fees BB Cemetery	(\$460)	(\$3,270)	(\$3,270)	\$0	(\$2,000)	\$0
106003	Cemetery - Reservation Fees	\$0	(\$667)	(\$667)	\$0	\$0	\$0
106004	Niche Wall Fees	\$0	(\$1,251)	(\$1,251)	\$0	(\$600)	\$0
106005	Non-Operating Grants	\$0	(\$287,292)	(\$287,292)	\$0	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$1,960)	(\$297,306)	(\$297,306)	\$0	(\$4,100)	\$0
Total - OTHER COMMUNITY AMENITIES		\$38,444	(\$265,679)	(\$297,306)	\$31,627	(\$4,100)	\$93,333
Total - COMMUNITY AMENITIES		\$758	(\$319,161)	(\$543,422)	\$224,261	(\$254,382)	\$507,502

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
111100	Boyup Brook Hall - Operation		\$24,144	\$37,129	\$0	\$37,129	\$0	\$43,272
111102	Halls - Other Public Halls		\$10,214	\$17,834	\$0	\$17,834	\$0	\$19,851
111150	Admin Allocation - Public Halls		\$18,618	\$13,830	\$0	\$13,830	\$0	\$37,238
111190	Depreciation - Public Halls		\$25,691	\$34,252	\$0	\$34,252	\$0	\$51,384
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$78,667	\$103,046	\$0	\$103,046	\$0	\$151,745
OPERATING INCOME								
111001	Hall Hire Fees		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - PUBLIC HALL & CIVIC CENTRES			\$78,667	\$103,046	\$0	\$103,046	\$0	\$151,745

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MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER RECREATION & SPORT								
OPERATING EXPENDITURE								
113100		Recreation Complex	\$59,914	\$51,541	\$0	\$51,541	\$0	\$102,052
113109		Walk Trails	\$3,067	\$2,159	\$0	\$2,159	\$0	\$6,133
113110		Townsite Gardens	\$59,064	\$26,874	\$0	\$26,874	\$0	\$101,235
113112		Reserves and Parks Operations	\$29,283	\$19,948	\$0	\$19,948	\$0	\$65,042
113119		Other Recreation Facilities	\$17,046	\$18,805	\$0	\$18,805		
113119	B0595	Pistol Club			\$0	\$0	\$0	\$600
113119	B0600	Skate Park Buildings & Ramps			\$0	\$0	\$0	\$1,329
113119	B0620	Tone Bridge Country Club			\$0	\$0	\$0	\$4,071
113119	B0625	Dinninup UBAS Complex Buildings			\$0	\$0	\$0	\$9,669
113119	B0630	Mayanup Progress Association Complex Buildings			\$0	\$0	\$0	\$3,845
113119	G306	Dinninup UBAS Complex Grounds			\$0	\$0	\$0	\$7,709
113119	G307	Mayanup Progress Association Grounds			\$0	\$0	\$0	\$386
113120	B0605	War Memorial	\$2,754	\$1,881	\$0	\$1,881	\$0	\$6,290
113150		Admin Allocation - Other Recreation	\$31,566	\$23,448	\$0	\$23,448	\$0	\$63,134
113124		Support for UBAS	\$6,116	\$3,603	\$0	\$3,603	\$0	\$6,116
113122		Support for ANZAC Day	\$0	\$0	\$0	\$0	\$0	\$7,797
113125		Support for Others	\$62,741	\$39,922	\$0	\$39,922	\$0	\$131,369
113140		Sundry Plant Items	\$0	\$94	\$0	\$94	\$0	\$7,000
113190		Depreciation - Other Recreation	\$110,205	\$89,586	\$0	\$89,586	\$0	\$220,420
113191		Depreciation - Parks & Gardens	\$25,014	\$24,153	\$0	\$24,153	\$0	\$50,030
113192		Depreciation: Plant & Equipment	\$8,245	\$2,571	\$0	\$2,571	\$0	\$16,490
Sub Total - OTHER RECREATION & SPORT OP/EXP			\$415,014	\$304,585	\$0	\$304,585	\$0	\$810,717
OPERATING INCOME								
113003		Rec Ground Use Hire Fees	(\$3,500)	(\$3,963)	(\$3,963)	\$0	(\$3,500)	\$0
113002		Reimbursements - Other Rec	\$0	(\$18)	(\$18)	\$0	\$0	\$0
113005		Operating Grants: State Government	\$0	\$0	\$0	\$0	\$0	\$0
113022		Recreation - Capital Grants & Contributions	\$0	(\$514,800)	(\$514,800)	\$0	(\$1,716,000)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$3,500)	(\$518,781)	(\$518,781)	\$0	(\$1,719,500)	\$0
Total - OTHER RECREATION & SPORT			\$411,514	(\$214,197)	(\$518,781)	\$304,585	(\$1,719,500)	\$810,717

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
112100	Swimming Pool & Gymnasium General Operations	\$44,372	\$30,540	\$0	\$30,540	\$0	\$71,516
112101	Swimming Pool Building Costs	\$36,204	\$31,034	\$0	\$31,034	\$0	\$64,890
112102	Swimming Pool Employee Costs	\$46,010	\$42,004	\$0	\$42,004	\$0	\$93,439
112103	Interest on Loan 114 - upgrade pool bowl	\$1,371	\$207	\$0	\$207	\$0	\$1,655
112104	Swimming Pool Employee Superannuation	\$4,231	\$2,330	\$0	\$2,330	\$0	\$9,271
112106	Pool Staff - Fringe Benefits Tax	\$0	\$0	\$0	\$0	\$0	\$0
112108	Gym Employee Costs	\$1,369	\$958	\$0	\$958	\$0	\$3,000
112109	Interest Paid Gym Lease	\$95	\$89	\$0	\$89	\$0	\$190
112150	Admin Allocation - Swimming Pool	\$20,595	\$15,304	\$0	\$15,304	\$0	\$41,207
112190	Depreciation - Swimming Pool	\$8,869	\$6,973	\$0	\$6,973	\$0	\$17,740
112191	Depreciation - Right of Use Asset P&E	\$3,248	\$1,988	\$0	\$1,988	\$0	\$6,497
Sub Total - SWIMMING POOL OP/EXP		\$166,364	\$131,426	\$0	\$131,426	\$0	\$309,405
OPERATING INCOME							
112003	Pool Daily Admission Fees	(\$4,157)	(\$3,596)	(\$3,596)	\$0	(\$10,500)	\$0
112004	Season Tickets Fees	(\$13,510)	(\$19,208)	(\$19,208)	\$0	(\$19,300)	\$0
112005	Pool Hire Fees	\$0	(\$11)	(\$11)	\$0	\$0	\$0
112006	Gym Equipment Hire Fees	(\$13,500)	(\$7,486)	(\$7,486)	\$0	(\$13,500)	\$0
112007	Pool Teaching Programme Fees	(\$4,700)	(\$1,384)	(\$1,384)	\$0	(\$5,000)	\$0
112008	Vacation Swimming Passes	(\$466)	(\$4,972)	(\$4,972)	\$0	(\$700)	\$0
112009	Capital Grants and Contributions	\$0	(\$7,869)	(\$7,869)	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$36,333)	(\$44,527)	(\$44,527)	\$0	(\$49,000)	\$0
Total - SWIMMING POOL		\$130,031	\$86,899	(\$44,527)	\$131,426	(\$49,000)	\$309,405

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TELEVISION & RADIO REBROADCASTING							
OPERATING EXPENDITURE							
114005	Telecommunications Tower	\$3,043	\$2,477	\$0	\$2,477	\$0	\$5,383
Sub Total - TV & RADIO REBROADCASTING OP/EXP		\$3,043	\$2,477	\$0	\$2,477	\$0	\$5,383
OPERATING INCOME							
114010	Radio & Mobile Tower Site (Including NBN) Fees or Charges	(\$9,990)	(\$10,241)	(\$10,241)	\$0	(\$9,990)	\$0
Sub Total - TV & RADIO REBROADCASTING OP/INC		(\$9,990)	(\$10,241)	(\$10,241)	\$0	(\$9,990)	\$0
Total - TV & RADIO REBROADCASTING		(\$6,947)	(\$7,763)	(\$10,241)	\$2,477	(\$9,990)	\$5,383
LIBRARIES							
OPERATING EXPENDITURE							
115100	Library Operations	\$24,843	\$22,685	\$0	\$22,685	\$0	\$47,718
115101	State Library Grant Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
115150	Admin Allocation - Libraries	\$51,224	\$38,051	\$0	\$38,051	\$0	\$102,452
Sub Total - LIBRARIES OP/EXP		\$76,067	\$60,736	\$0	\$60,736	\$0	\$150,170
OPERATING INCOME							
115001	State Library Grant Income	\$0	(\$185)	(\$185)	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		\$0	(\$185)	(\$185)	\$0	\$0	\$0
Total - LIBRARIES		\$76,067	\$60,550	(\$185)	\$60,736	\$0	\$150,170

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
			Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER CULTURE								
OPERATING EXPENDITURE								
116100	Museum		\$11,311	\$10,155	\$0	\$10,155	\$0	\$16,481
116101	Craft Hut		\$2,419	\$2,125	\$0	\$2,125	\$0	\$3,869
116102	Support for Sandakan (Ceremony)		\$10,732	\$12,063	\$0	\$12,063	\$0	\$12,107
116103	Other Culture - Community Expenses		\$11,700	\$8,421	\$0	\$8,421	\$0	\$11,700
116150	Admin Allocated - Other Culture		\$9,356	\$6,950	\$0	\$6,950	\$0	\$18,713
116190	Depreciation - Other Culture		\$5,947	\$8,188	\$0	\$8,188	\$0	\$11,895
Sub Total - OTHER CULTURE OP/EXP			\$51,465	\$47,902	\$0	\$47,902	\$0	\$74,765
OPERATING INCOME								
116001	Reimbursements - Other Culture		\$0	\$0	\$0	\$0	\$0	\$0
116002	Other Culture - Operating Grants, Subsidies & Contributions		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER CULTURE			\$51,465	\$47,902	\$0	\$47,902	\$0	\$74,765
Total - RECREATION AND CULTURE			\$740,797	\$76,437	(\$573,734)	\$650,172	(\$1,778,490)	\$1,502,185

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION							
OPERATING EXPENDITURE							
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
121001	RRG Project Grants	(\$340,000)	(\$152,499)	(\$152,499)	\$0	(\$850,000)	\$0
121002	Grants Direct - State - MRD - (OP)	(\$206,110)	(\$251,051)	(\$251,051)	\$0	(\$206,110)	\$0
121003	Grants - Federal - Roads to Recovery Grant (Cap)	(\$21,877)	\$0	\$0	\$0	(\$546,917)	\$0
121004	Capital Grants Other & Road Contributions	(\$3,823)	(\$408,807)	(\$408,807)	\$0	(\$448,746)	\$0
121007	Special Bridge Funding	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$571,810)	(\$812,357)	(\$812,357)	\$0	(\$2,051,773)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$571,810)	(\$812,357)	(\$812,357)	\$0	(\$2,051,773)	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE								
OPERATING EXPENDITURE								
122100	B0695	Depot Building - Building Costs	\$15,675	\$24,767	\$0	\$24,767	\$0	\$51,123
122101	OPSDPT	Depot General Operations	\$5,239	\$3,655	\$0	\$3,655	\$0	\$14,621
122103		Road Maintenance & Repairs	\$278,682	\$123,808	\$0	\$123,808	\$0	\$443,974
122104		Roads Vegetation Clearing Offset Costs	\$0	\$0	\$0	\$0	\$0	\$1,000
122107		Maintenance Grading	\$37,223	\$59,796	\$0	\$59,796	\$0	\$184,092
122105		Repairs & Maint - Bridges	\$95,307	\$78,233	\$0	\$78,233	\$0	\$412,850
122106		Shire Radio Network Costs	\$46	\$174	\$0	\$174	\$0	\$2,821
122108		Drains & Culverts	\$15,142	\$34,058	\$0	\$34,058	\$0	\$91,050
122109		Verge Pruning	\$67,367	\$47,393	\$0	\$47,393	\$0	\$187,600
122110		Verge Spraying	\$3,740	\$11,546	\$0	\$11,546	\$0	\$23,480
122111		Crossovers Maintenance	\$0	\$3,104	\$0	\$3,104	\$0	\$4,078
122112		Town Services Drainage	\$1,558	\$5,836	\$0	\$5,836	\$0	\$4,755
122113		Town Services - Footpaths	\$673	\$598	\$0	\$598	\$0	\$3,070
122114		Town Services Road Repairs	\$13,049	\$21,862	\$0	\$21,862	\$0	\$21,350
122115		Town Services - Tree Pruning	\$18,127	\$27,519	\$0	\$27,519	\$0	\$41,490
122116		Street Lighting	\$13,379	\$13,573	\$0	\$13,573	\$0	\$32,000
122117		Traffic Signs	\$309	\$0	\$0	\$0	\$0	\$5,707
122120		Roman Road Data Pickup	\$8,950	\$8,385	\$0	\$8,385	\$0	\$9,018
122121		Town Services - Verge Spraying	\$11,992	\$9,283	\$0	\$9,283	\$0	\$25,906
122122		Road Sweeping	\$3,531	\$0	\$0	\$0	\$0	\$14,125
122123		Emergency Services	\$12,835	\$14,417	\$0	\$14,417	\$0	\$28,700
122126		Streetscaping Expenses	\$1,127	\$0	\$0	\$0	\$0	\$10,350
122127		Consulting Engineer Expenses	\$16,668	\$1,670	\$0	\$1,670	\$0	\$50,000
122131		Rural Street Addressing	\$1,452	\$1,940	\$0	\$1,940	\$0	\$3,141
122150		Admin Allocated - Road Maintenance	\$232,872	\$172,983	\$0	\$172,983	\$0	\$465,763
122190		Depreciation - Transport Other	\$10,688	\$4,761	\$0	\$4,761	\$0	\$21,375
122191		Depreciation - Infrastructure	\$12,972	\$8,896	\$0	\$8,896	\$0	\$25,945
122192		Depreciation Roads	\$823,724	\$811,445	\$0	\$811,445	\$0	\$1,647,515
122193		Depreciation - Bridges	\$322,762	\$308,884	\$0	\$308,884	\$0	\$645,550
122194		Depreciation - Footpaths	\$8,627	\$4,674	\$0	\$4,674	\$0	\$17,255
122195		Depreciation - Drainage	\$135,884	\$54,085	\$0	\$54,085	\$0	\$271,780
123119		Minor Equipment and Sundry Items	\$5,750	\$5,954	\$0	\$5,954	\$0	\$11,500
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			\$2,175,352	\$1,863,297	\$0	\$1,863,297	\$0	\$4,772,984

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING INCOME - STREETS, ROADS, DEPOTS							
122001	Reimbursements - Roads Mtce	\$0	(\$45)	(\$45)	\$0	\$0	\$0
122002	Profit on Disposal of Assets	\$0	\$0	\$0	\$0	\$0	\$0
122003	Sale of Old Materials and Minor Items	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		\$0	(\$45)	(\$45)	\$0	\$0	\$0
Total - MTCE STREETS ROADS DEPOTS		\$2,175,352	\$1,863,253	(\$45)	\$1,863,297	\$0	\$4,772,984

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
TRAFFIC CONTROL								
OPERATING EXPENDITURE								
125150		Administration Allocated - Traffic Control	\$69,842	\$51,881	\$0	\$51,881	\$0	\$139,690
Sub Total - TRAFFIC CONTROL OP/EXP			\$69,842	\$51,881	\$0	\$51,881	\$0	\$139,690
OPERATING INCOME								
125001		Licensing Service	(\$13,529)	(\$20,017)	(\$20,017)	\$0	(\$29,000)	\$0
125002		Motor Vehicle Plates	(\$215)	(\$243)	(\$243)	\$0	(\$560)	\$0
125005		Sundry Receipts - Heavy Haulage Permits etc	(\$1,426)	(\$990)	(\$990)	\$0	(\$2,000)	\$0
Sub Total - TRAFFIC CONTROL OP/INC			(\$15,170)	(\$21,250)	(\$21,250)	\$0	(\$31,560)	\$0
Total - TRAFFIC CONTROL			\$54,672	\$30,631	(\$21,250)	\$51,881	(\$31,560)	\$139,690
AERODROMES								
OPERATING EXPENDITURE								
126100		Airstrip Maintenance	\$12,910	\$1,919	\$0	\$1,919		
126100	B0650	Airstrip Building Operation			\$0	\$0	\$0	\$1,052
126100	B0652	Airstrip Runway & Surrounds			\$0	\$0	\$0	\$44,180
126190		Depreciation - Airport	\$11,364	\$13,082	\$0	\$13,082	\$0	\$22,730
Sub Total - AERODROMES OP/EXP			\$24,274	\$15,002	\$0	\$15,002	\$0	\$67,962
OPERATING INCOME								
126001		Hire Charges - Hangar	\$0	(\$691)	(\$691)	\$0	\$0	\$0
126003		Non-Operating Grants & Subsidies	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROMES OP/INC			\$0	(\$691)	(\$691)	\$0	\$0	\$0
Total - AERODROMES			\$24,274	\$14,311	(\$691)	\$15,002	\$0	\$67,962
Total - TRANSPORT			\$1,682,488	\$1,095,837	(\$834,342)	\$1,930,180	(\$2,083,333)	\$4,980,636

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
132110	Tourist Bay	\$658	\$226	\$0	\$226	\$0	\$2,192
132103	Community Development Officer	\$42,726	\$51,970	\$0	\$51,970	\$0	\$106,309
132104	Tourist Centre Operations	\$46,444	\$34,512	\$0	\$34,512	\$0	\$25,000
132104	B0660 Tourist Centre Building			\$0	\$0	\$0	\$28,838
132104	G304 Tourist Centre Grounds & Gardens			\$0	\$0	\$0	\$21,732
132106	Promotion Activities	\$10,929	\$0	\$0	\$0	\$0	\$17,750
132107	OPFMIL Flax Mill Complex General Operations	\$25,084	\$21,433	\$0	\$21,433	\$0	\$50,022
132108	Caravan Park/Flax Mill Complex Building Operation	\$52,643	\$46,481	\$0	\$46,481		
132108	B0665 Caravan Park Building Operations			\$0	\$0	\$0	\$41,885
132108	B0666 Caravan Park Overflow Area			\$0	\$0	\$0	\$14,480
132108	B0667 Flaxmill Building Operations			\$0	\$0	\$0	\$20,896
132108	B0669 Country Music Festival			\$0	\$0	\$0	\$17,798
132108	B0670 Flaxmill Storage Shed (Large)			\$0	\$0	\$0	\$2,731
132108	B0671 Flaxmill Storage Shed (Open)			\$0	\$0	\$0	\$1,360
132108	G305 Caravan Park/Flaxmill Grounds Maintenance			\$0	\$0	\$0	\$13,163
132108	G313 Caravan Park Overflow Grounds Maint			\$0	\$0	\$0	\$1,440
132111	Carnaby Beetle Collection	\$90	\$101	\$0	\$101	\$0	\$90
132114	Community Development Expenses	\$0	\$0	\$0	\$0	\$0	\$0
132116	CDO Vehicle Op Costs GEN	\$1,437	\$0	\$0	\$0	\$0	\$2,000
132150	Admin Allocated Tourism	\$32,606	\$24,220	\$0	\$24,220	\$0	\$65,214
132151	Admin Allocated Caravan Pk	\$9,356	\$6,950	\$0	\$6,950	\$0	\$18,713
132190	Depreciation - Tourism/Area Promotion	\$2,144	\$5,143	\$0	\$5,143	\$0	\$4,290
132191	Depreciation - Caravan Pk/Flax	\$22,561	\$13,145	\$0	\$13,145	\$0	\$45,125
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$246,678	\$204,183	\$0	\$204,183	\$0	\$501,028
OPERATING INCOME							
132002	Caravan Park & Complex Fees & Charges	(\$26,699)	(\$39,500)	(\$39,500)	\$0	(\$85,000)	\$0
132003	Flax Mill Sheds Storage Charges	(\$5,360)	(\$7,459)	(\$7,459)	\$0	(\$12,000)	\$0
132006	Event - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
132007	Other Income	\$0	(\$1,511)	(\$1,511)	\$0	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$32,059)	(\$48,470)	(\$48,470)	\$0	(\$97,000)	\$0
Total - TOURISM & AREA PROMOTION		\$214,619	\$155,713	(\$48,470)	\$204,183	(\$97,000)	\$501,028

BUILDING CONTROL

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING EXPENDITURE							
133100	Building Control	\$11,897	\$8,134	\$0	\$8,134	\$0	\$23,795
133101	Building Control - Other Costs	\$2,900	\$3,815	\$0	\$3,815	\$0	\$3,150
133102	Building Control Superannuation	\$1,368	\$0	\$0	\$0	\$0	\$2,736
133103	Building Control - BMO	\$3,845	\$786	\$0	\$786	\$0	\$4,548
133150	Admin Allocated - Building Control Expenses	\$9,356	\$6,950	\$0	\$6,950	\$0	\$18,713
Sub Total - BUILDING CONTROL OP/EXP		\$29,366	\$19,685	\$0	\$19,685	\$0	\$52,942
BUILDING CONTROL OP/INC							
133001	Building Licences (UFEE)	(\$3,741)	(\$3,726)	(\$3,726)	\$0	(\$6,200)	\$0
133002	BCITF Levy - Commission	(\$54)	(\$33)	(\$33)	\$0	(\$90)	\$0
133003	Builders Services Levy - Commission	(\$91)	(\$85)	(\$85)	\$0	(\$150)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$3,886)	(\$3,844)	(\$3,844)	\$0	(\$6,440)	\$0
Total - BUILDING CONTROL		\$25,481	\$15,841	(\$3,844)	\$19,685	(\$6,440)	\$52,942

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SALEYARDS & MARKETS							
OPERATING EXPENDITURE							
134100	Saleyards	\$8,682	\$1,879	\$0	\$1,879	\$0	\$11,840
134190	Depreciation - Saleyards & Markets	\$56,670	\$7,393	\$0	\$7,393	\$0	\$113,345
Sub Total - SALEYARDS & MARKETS OP/EXP		\$65,352	\$9,272	\$0	\$9,272	\$0	\$125,185
OPERATING INCOME							
134001	Reimbursements - Saleyards	(\$1,080)	(\$381)	(\$381)	\$0	(\$1,800)	\$0
Sub Total - SALEYARDS & MARKETING OP/INC		(\$1,080)	(\$381)	(\$381)	\$0	(\$1,800)	\$0
Total - SALEYARDS & MARKETS		\$64,272	\$8,892	(\$381)	\$9,272	(\$1,800)	\$125,185
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
135100	Standpipes Expenses	\$20,717	\$5,935	\$0	\$5,935	\$0	\$42,196
135102	Economic Development Projects	\$3,000	\$0	\$0	\$0	\$0	\$7,500
135103	Country Music Festival Expenses	\$14,326	\$5,000	\$0	\$5,000	\$0	\$14,326
135105	Abel Street Shop	\$8,780	\$8,564	\$0	\$8,564	\$0	\$12,481
135150	Admin Allocated - Other Economic Development	\$9,356	\$6,950	\$0	\$6,950	\$0	\$18,713
135190	Depreciation - Develop/Facilities	\$1,932	\$1,184	\$0	\$1,184	\$0	\$3,865
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$58,111	\$27,633	\$0	\$27,633	\$0	\$99,081
OPERATING INCOME							
135001	Standpipe Water	(\$13,840)	(\$8,776)	(\$8,776)	\$0	(\$40,000)	\$0
135005	Abel Street Shop Rental	(\$7,800)	(\$8,018)	(\$8,018)	\$0	(\$15,600)	\$0
135006	Non-Operating Grants & Contributions	\$0	(\$9,708)	(\$9,708)	\$0	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$21,640)	(\$26,503)	(\$26,503)	\$0	(\$55,600)	\$0
Total - OTHER ECONOMIC SERVICES		\$36,472	\$1,130	(\$26,503)	\$27,633	(\$55,600)	\$99,081
Total - ECONOMIC SERVICES		\$340,843	\$181,576	(\$79,197)	\$260,773	(\$160,840)	\$778,236

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
				31 DECEMBER 2024		YTD ACTUALS		2024-2025	
				Budget	Actual	Income	Expenditure	Income	Expenditure

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

G/L JOB		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
		Budget	Actual	Income	Expenditure	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
PRIVATE WORKS							
OPERATING EXPENDITURE							
141100	Private Works - Costs	\$2,252	\$0	\$0	\$0	\$0	\$3,035
Sub Total - PRIVATE WORKS OP/EXP		\$2,252	\$0	\$0	\$0	\$0	\$3,035
OPERATING INCOME							
141001	Private Works - Recoup Charges	(\$1,696)	\$0	\$0	\$0	(\$3,035)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,696)	\$0	\$0	\$0	(\$3,035)	\$0
Total - PRIVATE WORKS		\$557	\$0	\$0	\$0	(\$3,035)	\$3,035

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
143100	Supervision	\$106,830	\$179,670	\$0	\$179,670	\$0	\$334,682
143101	Consultant Engineer	\$0	\$0	\$0	\$0	\$0	\$0
143102	Works Manager Vehicle Op Costs	\$620	\$3,315	\$0	\$3,315	\$0	\$2,380
143103	FBT Works Staff	\$2,250	\$3,484	\$0	\$3,484	\$0	\$4,500
143104	Insurance on Works	\$35,540	\$29,052	\$0	\$29,052	\$0	\$35,540
143105	Superannuation of Workmen	\$84,175	\$82,707	\$0	\$82,707	\$0	\$185,652
143106	PWOH Leave - Depot	\$102,523	\$58,749	\$0	\$58,749	\$0	\$288,309
143107	Protective Clothing	\$0	\$2,033	\$0	\$2,033	\$0	\$8,000
143108	Uniforms	\$1,125	\$0	\$0	\$0	\$0	\$1,500
143109	Training & Meeting Expenses	\$22,267	\$36,685	\$0	\$36,685	\$0	\$50,850
143110	Occupational Health & Safety	\$19,653	\$22,073	\$0	\$22,073	\$0	\$66,440
143111	Other Expenses	\$17	\$406	\$0	\$406	\$0	\$1,315
143113	Waste Oil Disposal Costs	\$0	\$230	\$0	\$230	\$0	\$20
143115	Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$9,780
143116	Conferences and Training Courses (MOW)	\$625	\$0	\$0	\$0	\$0	\$2,500
143117	Works Manager Housing	\$0	\$0	\$0	\$0	\$0	\$0
143150	Admin Allocated - Works Overhead	\$18,618	\$13,830	\$0	\$13,830	\$0	\$37,238
143180	LESS PWOH ALLOCATED - PROJECTS	(\$394,243)	(\$436,596)	\$0	(\$436,596)	\$0	(\$1,028,706)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	(\$4,361)	\$0	(\$4,361)	\$0	\$0
OPERATING INCOME							
143001	Workers Compensation Reimbursements	\$0	(\$35,713)	(\$35,713)	\$0	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	(\$35,713)	(\$35,713)	\$0	\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	(\$40,074)	(\$35,713)	(\$4,361)	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
144100	Repair Wages	\$66,254	\$28,041	\$0	\$28,041	\$0	\$105,265
144101	Fuel & Oil	\$134,249	\$89,504	\$0	\$89,504	\$0	\$265,000
144102	Tyres & Tubes	\$3,178	\$2,024	\$0	\$2,024	\$0	\$20,000
144103	Parts and Repairs	\$21,143	\$42,335	\$0	\$42,335	\$0	\$112,285
144104	Licenses	\$490	\$12,458	\$0	\$12,458	\$0	\$9,800
144105	Insurance	\$44,800	\$37,600	\$0	\$37,600	\$0	\$44,800
144106	Blades & Points	\$2,695	\$0	\$0	\$0	\$0	\$7,700
144107	Expendable Tools	\$4,500	\$3,545	\$0	\$3,545	\$0	\$9,000
144110	Superannuation - Mechanic	\$6,740	\$4,940	\$0	\$4,940	\$0	\$10,709
144150	Admin Allocated POC	\$5,576	\$4,142	\$0	\$4,142	\$0	\$11,152
144190	Depreciation - Plant	\$115,532	\$107,414	\$0	\$107,414	\$0	\$231,075
144180	LESS POC ALLOCATED - PROJECTS	(\$405,157)	(\$409,554)	\$0	(\$409,554)	\$0	(\$826,786)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	(\$77,552)	\$0	(\$77,552)	\$0	\$0
OPERATING INCOME							
144001	Diesel Rebate	(\$20,400)	(\$18,611)	(\$18,611)	\$0	(\$40,000)	\$0
144002	Reimbursements - Operating	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$20,400)	(\$18,611)	(\$18,611)	\$0	(\$40,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$20,400)	(\$96,163)	(\$18,611)	(\$77,552)	(\$40,000)	\$0

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
			Budget	Actual	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES								
OPERATING EXPENDITURE								
145100	Gross Total Salaries and Wages		\$2,149,509	\$2,077,229	\$0	\$2,077,229	\$0	\$4,299,189
145130	LESS SALS/WAGES ALLOCATED		(\$2,149,509)	(\$2,077,229)	\$0	(\$2,077,229)	\$0	(\$4,299,189)
145101	Workers Compensation Expenses		\$0	\$39,934	\$0	\$39,934	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP			\$0	\$39,934	\$0	\$39,934	\$0	\$0
OPERATING INCOME								
145001	Reimbursements - Administration		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0
Total - SALARIES AND WAGES			\$0	\$39,934	\$0	\$39,934	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
ADMINISTRATION							
OPERATING EXPENDITURE							
146100	Advertising	\$5,009	\$6,682	\$0	\$6,682	\$0	\$11,900
146101	Audit Fees	\$50,000	(\$30,020)	\$0	(\$30,020)	\$0	\$50,000
146102	Bank Fees	\$4,323	\$596	\$0	\$596	\$0	\$7,500
146103	Administration Building Costs	\$47,053	\$43,267	\$0	\$43,267		
146103	B0690 Admin Building Operations			\$0	\$0	\$0	\$73,584
146103	G308 Admin Building Gardens Maintenance			\$0	\$0	\$0	\$10,359
146105	Administration Staff Employee Costs	\$408,993	\$420,960	\$0	\$420,960	\$0	\$972,644
146106	Consultants	\$58,865	\$45,755	\$0	\$45,755	\$0	\$162,035
146108	Insurance	\$16,888	\$16,749	\$0	\$16,749	\$0	\$16,888
146109	Legal Expenses	\$12,200	\$3,620	\$0	\$3,620	\$0	\$25,000
146110	IT System Operation & maintenance	\$120,851	\$136,480	\$0	\$136,480	\$0	\$234,544
146111	Office Equipment Maintenance	\$2,500	\$0	\$0	\$0	\$0	\$5,000
146112	Administration - Postage & Freight	\$2,347	\$1,124	\$0	\$1,124	\$0	\$5,500
146113	Printing and Stationery	\$8,532	\$5,360	\$0	\$5,360	\$0	\$12,700
146114	Administration Vehicle Costs	\$768	\$0	\$0	\$0	\$0	\$800
146115	Administration - Fringe Benefits Tax	\$7,500	\$7,077	\$0	\$7,077	\$0	\$15,000
146117	Employers Indemnity Insurance	\$43,742	\$43,443	\$0	\$43,443	\$0	\$43,742
146118	Subscriptions	\$12,163	\$13,266	\$0	\$13,266	\$0	\$12,163
146119	Administration Staff Housing	\$12,095	\$11,053	\$0	\$11,053	\$0	\$22,082
146120	Uniform Allowance	\$990	\$570	\$0	\$570	\$0	\$3,000
146121	Telephones	\$3,250	\$1,679	\$0	\$1,679	\$0	\$6,500
146122	Minor Furniture & Equip under \$5,000	\$9,300	\$1,245	\$0	\$1,245	\$0	\$15,500
146123	Conferences/Training/Professional Development	\$8,743	\$11,281	\$0	\$11,281	\$0	\$17,500
146124	Superannuation	\$67,119	\$50,557	\$0	\$50,557	\$0	\$129,026
146125	Admin Provision for Leave Accruals	\$0	\$0	\$0	\$0	\$0	\$0
146126	Employee (Packaging) Costs	\$0	\$0	\$0	\$0	\$0	\$725
146128	Administration - OSH	\$7,325	\$10,613	\$0	\$10,613	\$0	\$14,550
146130	Administration - Bank Merchant Fees	\$0	\$3,031	\$0	\$3,031	\$0	\$0
146190	Depreciation - Administration	\$11,006	\$7,817	\$0	\$7,817	\$0	\$22,010
146150	Less Administration Costs Alloc	(\$921,560)	(\$702,042)	\$0	(\$702,042)	\$0	(\$1,890,252)
Sub Total - ADMINISTRATION OP/EXP		\$0	\$110,165	\$0	\$110,165	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING INCOME - ADMINISTRATION							
146001	Reimbursements - Administration	(\$500)	\$2,277	\$2,277	\$0	(\$500)	\$0
Sub Total - ADMINISTRATION OP/INC		(\$500)	\$2,277	\$2,277	\$0	(\$500)	\$0
Total - ADMINISTRATION		(\$500)	\$112,442	\$2,277	\$110,165	(\$500)	\$0
UNCLASSIFIED							
OPERATING EXPENDITURE							
149001	Rylington Park Operational Expenses	\$127,127	\$102,319	\$0	\$102,319	\$0	\$232,006
149002	Rylington Park Asset Depreciation	\$22,249	\$16,743	\$0	\$16,743	\$0	\$44,500
149005	Rylington Stock Program Expenses	\$107,150	\$72,786	\$0	\$72,786	\$0	\$198,808
149006	Rylington Crop Program Expenses	\$133,290	\$107,109	\$0	\$107,109	\$0	\$359,945
149007	Rylington Education Program Expenses	\$49,074	\$19,866	\$0	\$19,866	\$0	\$103,800
149008	Rylington Events Program Expenses	\$8,220	\$19,752	\$0	\$19,752	\$0	\$23,600
Sub Total - UNCLASSIFIED OP/EXP		\$447,111	\$338,575	\$0	\$338,575	\$0	\$962,659
OPERATING INCOME							
147100	Revaluation Profit on Local Govt House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
149104	Rylington Park Operating Grant Income	\$0	\$0	\$0	\$0	\$0	\$0
149105	Rylington Stock Program Income	(\$125,896)	(\$181,089)	(\$181,089)	\$0	(\$424,446)	\$0
149106	Rylington Crop Program Income	(\$108,500)	(\$2,019)	(\$2,019)	\$0	(\$221,174)	\$0
149107	Rylington Education Program Income	(\$60,756)	(\$18,328)	(\$18,328)	\$0	(\$121,518)	\$0
149108	Rylington Event Program Income	(\$1,200)	(\$9,324)	(\$9,324)	\$0	(\$22,560)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$296,352)	(\$222,272)	(\$222,272)	\$0	(\$789,698)	\$0
Total - UNCLASSIFIED		\$150,759	\$116,302	(\$222,272)	\$338,575	(\$789,698)	\$962,659
Total - OTHER PROPERTY AND SERVICES		\$130,415	\$132,441	(\$274,320)	\$406,761	(\$833,233)	\$965,694

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
			31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES								
EXPENDITURE								
300101		Transfer to Reserves	\$37,499	\$400,675	\$0	\$400,675	\$0	\$421,000
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS			\$37,499	\$400,675	\$0	\$400,675	\$0	\$421,000
INCOME								
300102		Transfer from Reserves	\$0	\$0	\$0	\$0	(\$1,034,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS			\$0	\$0	\$0	\$0	(\$1,034,000)	\$0
Total - FUND TRANSFER			\$37,499	\$400,675	\$0	\$400,675	(\$1,034,000)	\$421,000
000000		(Surplus) / Deficit - Carried Forward	(\$3,600,000)	(\$3,679,906)	(\$3,679,906)	\$0	(\$3,600,000)	\$0
Sub Total - SURPLUS C/FWD			(\$3,600,000)	(\$3,679,906)	(\$3,679,906)	\$0	(\$3,600,000)	\$0
Total - SURPLUS			(\$3,600,000)	(\$3,679,906)	(\$3,679,906)	\$0	(\$3,600,000)	\$0
NEW LONG TERM LOANS								
INCOME								
132300		New Loan - Caravan Park Ablutions	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LONG TERM LOANS			\$0	\$0	\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS			\$0	\$0	\$0	\$0	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
LOANS & FINANCE LEASES - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
146800	Principal Repayment on Loans	\$11,833	\$11,833	\$0	\$11,833	\$0	\$24,014
146801	Principal Repayments - Finance Leases	\$10,122	\$10,199	\$0	\$10,199	\$0	\$15,241
Sub Total - LOAN REPAYMENTS		\$21,955	\$22,032	\$0	\$22,032	\$0	\$39,255
CAPITAL INCOME							
Sub Total - LOANS RAISED		\$0	\$0	\$0	\$0	\$0	\$0
Total - NON CURRENT LIABILITIES		\$21,955	\$22,032	\$0	\$22,032	\$0	\$39,255
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
000000	Depreciation Written Back	(\$1,811,376)	(\$1,602,243)	\$0	(\$1,602,243)	\$0	(\$3,622,898)
000000	Realisation Value of Assets Sold Written Back	(\$70,000)	\$0	\$0	\$0	\$0	(\$282,000)
000000	Profit/Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Interest on Loans	\$0	\$1,042	\$0	\$1,042	\$0	\$0
	Movement in Accrued Interest on investments	\$0	(\$6,806)	(\$6,806)	\$0	\$0	\$0
	Movement in Stock On Hand	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in Accrued Expenses	\$0	\$46,257	\$0	\$46,257	\$0	\$0
	Movement in Accrued Wages	\$0	\$132,058	\$0	\$132,058	\$0	\$0
	Movement in Employee Benefits (Current)	\$0	\$0	\$0	\$0	\$0	\$0
	Movement in LG House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
000000	Long Service Leave - Non Cash	\$0	\$0	\$0	\$0	\$0	(\$44,635)
000000	Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED		(\$1,881,376)	(\$1,429,692)	(\$6,806)	(\$1,422,886)	\$0	(\$3,949,533)
Total - OPERATING ACTIVITIES EXCLUDED		(\$1,881,376)	(\$1,429,692)	(\$6,806)	(\$1,422,886)	\$0	(\$3,949,533)

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
FURNITURE & EQUIPMENT							
GOVERNANCE - CAPITAL EXPENDITURE							
041401	Members Furniture & Equipment	\$0	\$32,199	\$0	\$32,199	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$32,199	\$0	\$32,199	\$0	\$0
Total - GOVERNANCE		\$0	\$32,199	\$0	\$32,199	\$0	\$0
FURNITURE AND EQUIPMENT							
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE							
146601	Server Upgrade	\$0	\$8,441	\$0	\$8,441	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$8,441	\$0	\$8,441	\$0	\$0
Total - OTHER PROPERTY		\$0	\$8,441	\$0	\$8,441	\$0	\$0
Total - FURNITURE AND EQUIPMENT		\$0	\$40,640	\$0	\$40,640	\$0	\$0

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDINGS							
LAW ORDER AND PUBLIC SAFETY - CAPITAL EXPENDITURE							
053401	Other Law - Evaucation Centre Building Capital Expenditure	\$170,700	\$46,277	\$0	\$46,277	\$0	\$1,707,000
Sub Total - CAPITAL WORKS		\$170,700	\$46,277	\$0	\$46,277	\$0	\$1,707,000
TOTAL - LAW ORDER AND PUBLIC SAFETY		\$170,700	\$46,277	\$0	\$46,277	\$0	\$1,707,000
BUILDINGS							
EDUCATION & WELFARE - CAPITAL EXPENDITURE							
081400	Land & Buildings - CRC Capital Renewal	\$0	\$0	\$0	\$0	\$0	\$20,000
081401	Buildings - Early Learning Centre Capital	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Sub Total - CAPITAL WORKS		\$5,000	\$0	\$0	\$0	\$0	\$25,000
TOTAL - EDUCATION & WELFARE		\$5,000	\$0	\$0	\$0	\$0	\$25,000
BUILDINGS							
HOUSING - CAPITAL EXPENDITURE							
091400	1 Rogers Avenue Building Capital Expenditure	\$10,000	\$4,529	\$0	\$4,529	\$0	\$10,000
Sub Total - CAPITAL WORKS		\$10,000	\$4,529	\$0	\$4,529	\$0	\$10,000
Total - HOUSING		\$10,000	\$4,529	\$0	\$4,529	\$0	\$10,000

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
BUILDINGS								
RECREATION AND CULTURE - CAPITAL EXPENDITURE								
111403		Town Hall - Building Upgrades & Refurbishments						
111403	BU1501	Town Hall Building Capital Expenditure	\$75,000	\$6,655	\$0	\$6,655	\$0	\$75,000
112400		Swimming Pool Buildings Capital						
112400	BC5500	Swimming Pool Buildings Air Conditioning	\$10,000	\$6,947	\$0	\$6,947	\$0	\$10,000
116400		Other Culture Buildings Capital Expenditure						
116400	BR5052	Craft Hut Capital Expenditure	\$0	\$8,066	\$0	\$8,066	\$0	\$14,000
Sub Total - CAPITAL WORKS			\$85,000	\$21,668	\$0	\$21,668	\$0	\$99,000
Total - RECREATION AND CULTURE			\$85,000	\$21,668	\$0	\$21,668	\$0	\$99,000
BUILDINGS								
ECONOMIC SERVICES - CAPITAL EXPENDITURE								
132404		Flaxmill Buildings Capital Expenditure						
132404	BC5000	Flaxmill Scrutching Shed	\$0	\$0	\$0	\$0	\$0	\$16,200
132409		Caravan Parks Buildings (Laundry, Ablutions etc)	\$0	\$13,827	\$0	\$13,827	\$0	\$35,000
Sub Total - CAPITAL WORKS			\$0	\$13,827	\$0	\$13,827	\$0	\$51,200
Total - ECONOMIC SERVICES			\$0	\$13,827	\$0	\$13,827	\$0	\$51,200
BUILDINGS								
OTHER PROPERTY AND SERVICES - CAPITAL EXPENDITURE								
146605		Administration Building Capital Expenditure	\$14,947	\$116,880	\$0	\$116,880	\$0	\$57,733
149503		Rylington Park House Capital	\$30,000	\$29,066	\$0	\$29,066	\$0	\$30,000
Sub Total - CAPITAL WORKS			\$44,947	\$145,947	\$0	\$145,947	\$0	\$87,733
Total - OTHER PROPERTY AND SERVICES			\$44,947	\$145,947	\$0	\$145,947	\$0	\$87,733
Total - BUILDINGS			\$315,647	\$233,210	\$0	\$233,210	\$0	\$1,979,933

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
				31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
				Budget	Actual	Income	Expenditure	Income	Expenditure

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE							
051600	ESL Plant & Equipment	\$45,090	\$45,090	\$0	\$45,090	\$0	\$45,090
Sub Total - CAPITAL WORKS		\$45,090	\$45,090	\$0	\$45,090	\$0	\$45,090
Total - LAW ORDER & PUBLIC SAFETY		\$45,090	\$45,090	\$0	\$45,090	\$0	\$45,090
PLANT AND EQUIPMENT							
RECREATION AND CULTURE - CAPITAL EXPENDITURE							
112500	Swimming Pool - Plant & Equipment	\$22,696	\$12,769	\$0	\$12,769	\$0	\$22,696
113907	Plant & Equipment - Parks & Gardens	\$32,600	\$0	\$0	\$0	\$0	\$32,600
Sub Total - CAPITAL WORKS		\$55,296	\$12,769	\$0	\$12,769	\$0	\$55,296
Total - RECREATION AND CULTURE		\$55,296	\$12,769	\$0	\$12,769	\$0	\$55,296
PLANT AND EQUIPMENT							
TRANSPORT - CAPITAL EXPENDITURE							
123603	DWS - Fleet Vehicles	\$70,000	\$64,975	\$0	\$64,975	\$0	\$70,000
123610	Heavy Plant (Graders etc) Purchases	\$375,000	\$375,359	\$0	\$375,359	\$0	\$375,000
Sub Total - CAPITAL WORKS		\$445,000	\$440,335	\$0	\$440,335	\$0	\$445,000
Total - TRANSPORT		\$445,000	\$440,335	\$0	\$440,335	\$0	\$445,000

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

G/L JOB		YTD COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		31 DECEMBER 2024		31 DECEMBER 2024		2024-2025	
		Budget	Actual	Income	Expenditure	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES - CAPITAL EXPENDITURE							
146500	Pool Vehicle	\$45,000	\$37,459	\$0	\$37,459	\$0	\$45,000
149502	Rylington Park Plant & Equipment	\$12,000	\$14,727	\$0	\$14,727	\$0	\$30,000
Sub Total - CAPITAL WORKS		\$57,000	\$52,186	\$0	\$52,186	\$0	\$75,000
Total - OTHER PROPERTY & SERVICES		\$57,000	\$52,186	\$0	\$52,186	\$0	\$75,000
Total - PLANT AND EQUIPMENT		\$602,386	\$550,380	\$0	\$550,380	\$0	\$620,386

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL								
TRANSPORT - ROAD CONSTRUCTION CAPITAL EXPENDITURE								
121403		ROADS TO RECOVERY PROJECTS						
121403	RTR009	RTR - Six Mile Road	\$69,117	\$371	\$0	\$371	\$0	\$276,467
121403	RTR037	RTR - Craigie Road	\$0	\$240	\$0	\$240	\$0	\$270,450
121404		REGIONAL ROAD GROUP						
121404	RRG148	RRG Boyup Brook-Cranbrook Rd	\$0	\$33,769	\$0	\$33,769	\$0	\$390,000
121404	RRG210	RRG Boyup Brook-Arthur River Rd	\$0	\$6,730	\$0	\$6,730	\$0	\$465,000
121404	RRG004	RRG Winnejuj Road	\$420,003	\$255,322	\$0	\$255,322	\$0	\$420,000
121400		MUNICIPAL ROAD PROJECTS					\$0	\$0
121400	MU501	Muni - Gravel Pit Rehabilitation	\$0	\$10,611	\$0	\$10,611	\$0	\$20,000
121401		Municipal Funded Gravel Sheetting Road Projects	\$0	\$0	\$0	\$0	\$0	\$103,395
121410		Municipal Funded - Winter Grading	\$329,934	\$389,373	\$0	\$389,373	\$0	\$488,789
Sub Total - CAPITAL WORKS			\$819,054	\$696,415	\$0	\$696,415	\$0	\$2,434,101
Total - ROADS			\$819,054	\$696,415	\$0	\$696,415	\$0	\$2,434,101
Total - INFRASTRUCTURE ASSETS ROADS			\$819,054	\$696,415	\$0	\$696,415	\$0	\$2,434,101

SHIRE OF BOYUP BROOK

MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB		Budget	Actual	Income	Expenditure	Income	Expenditure
FOOTPATHS								
TRANSPORT - CAPITAL EXPENDITURE								
121700	FP111	Footpath Construction	\$0	\$0	\$0	\$0	\$0	\$0
121702		Local Roads & Community Infrastructure Footpath Construction						
121702	LFC106	LRCI - Abel St Footpath	\$23,061	\$5,323		\$5,323	\$0	\$23,060
121702	LFC107	LRCI - Bridge St Footpath	\$76,381	\$17,630		\$17,630	\$0	\$76,380
121702	LFC109	LRCI - Forrest St Footpath	\$12,875	\$2,972		\$2,972	\$0	\$12,875
121702	LFC111	LRCI - Inglis St Footpath	\$21,951	\$13,336		\$13,336	\$0	\$21,950
121702	LFC114	LRCI - Cailles St Footpath	\$4,200	\$969		\$969	\$0	\$4,200
121702	LFC115	LRCI - Beatty St Footpath	\$71,974	\$35,613		\$35,613	\$0	\$71,974
121702	LFC123	LRCI - Dickson St Footpath	\$6,182	\$1,427		\$1,427	\$0	\$6,181
Sub Total - CAPITAL WORKS			\$216,624	\$77,270	\$0	\$77,270	\$0	\$216,620
Total - TRANSPORT - FOOTPATHS			\$216,624	\$77,270	\$0	\$77,270	\$0	\$216,620
Total - FOOTPATH ASSETS			\$216,624	\$77,270	\$0	\$77,270	\$0	\$216,620
AIRPORT								
TRANSPORT - CAPITAL EXPENDITURE								
126400		Aerodrome Infrastructure	\$0	\$0	\$0	\$0	\$0	\$70,000
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$70,000
Total - TRANSPORT - AERODROMES			\$0	\$0	\$0	\$0	\$0	\$70,000
Total - AERODROME ASSETS			\$0	\$0	\$0	\$0	\$0	\$70,000

SHIRE OF BOYUP BROOK
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		YTD COMPARATIVES 31 DECEMBER 2024		CURRENT YEAR YTD ACTUALS 31 DECEMBER 2024		ADOPTED BUDGET 2024-2025	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
PARKS & GARDENS INFRASTRUCTURE							
RECREATION - CAPITAL EXPENDITURE							
113903	Sandakan Memorial Capital Improvements	\$0	\$1,103	\$0	\$1,103	\$0	\$0
113909	Parks & Gardens Infrastructure						
113909	PKS01 Sandakan Playground Upgrade - Tallison	\$393,200	\$514,800	\$0	\$514,800	\$0	\$1,966,000
Sub Total - CAPITAL WORKS		\$393,200	\$515,903	\$0	\$515,903	\$0	\$1,966,000
Total - OTHER SPORT & RECREATION - PARKS & OVALS		\$393,200	\$515,903	\$0	\$515,903	\$0	\$1,966,000
Total - PARKS & OVALS ASSETS		\$393,200	\$515,903	\$0	\$515,903	\$0	\$1,966,000
INFRASTRUCTURE OTHER							
COMMUNITY AMENITIES - CAPITAL EXPENDITURE							
107900	LRC038 Cemetery Other Infrastructure	\$457,331	\$287,292	\$0	\$287,292	\$0	\$457,331
Sub Total - CAPITAL WORKS		\$457,331	\$287,292	\$0	\$287,292	\$0	\$457,331
Total - COMMUNITY AMENITIES		\$457,331	\$287,292	\$0	\$287,292	\$0	\$457,331
INFRASTRUCTURE OTHER							
ECONOMIC SERVICES - CAPITAL EXPENDITURE							
135402	Standpipe Capital Expenditure	\$0	\$25,710	\$0	\$25,710	\$0	\$30,000
Sub Total - CAPITAL WORKS		\$0	\$25,710	\$0	\$25,710	\$0	\$30,000
Total - ECONOMIC SERVICES		\$0	\$25,710	\$0	\$25,710	\$0	\$30,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$457,331	\$313,001	\$0	\$313,001	\$0	\$487,331
GRAND TOTALS		(\$2,747,779)	(\$4,928,632)	(\$11,428,600)	\$6,499,968	(\$16,973,451)	\$16,973,451

Annual Report & Annual Financial Report

FOR THE YEAR ENDING 30 JUNE 2024



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shireofboyupbrook



shireofboyupbrook



Acknowledgment of Traditional Custodians

We acknowledge and pay our respects to the Traditional Custodians of the land on which we meet and work.



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Shire of Boyup Brook



55 Abel Street, Boyup Brook WA 6244



PO Box 2, Boyup Brook WA 6244



Phone (08) 9765 1200



Email shire@boyupbrook.wa.gov.au



www.boyupbrook.wa.gov.au



Opening hours: Monday - Friday
8:30am - 4:30pm

BOYUP BROOK IN BRIEF

About the Annual Report

The Shire of Boyup Brook is pleased to present the 2023/2024 Annual Report, which provides an account of the Shire's performance from 1 July 2023 to 30 June 2024.

As required by the *Local Government Act 1995* and associated regulations the Annual Report for 2023/2024 provides an overview of the operations, activities and major projects that have been completed by the Shire for that period or will continue to be completed in the coming financial year.

Distance
from Perth



270 km

Population



1,834

Area



2838
square km

Number of
Employees



40.20 FTE

Total Rates
Levied



\$3,335,568

Sealed
Roads



184.09 km

Unsealed
Roads



841.45 km

Number of
Electors



1,307

OUR VALUES



Proactive

Embrace creativity, adaptability and continuous improvement seeking new ideas and solutions to address challenges and seize opportunities to ensure sustainability.



Leadership & Teamwork

Lead through collaboration, promote diversity, have pride in our work and partner with the community to achieve shared visions and aspirations.



Accountability & Integrity

Demonstrate respect, transparency, honesty and inclusivity in all interactions with the community.



Commitment

Build and share knowledge, act professionally and develop relationships that make a positive contribution to our community.



Engaging Community

Show respect, understanding and compassion for others and work collaboratively with community for better outcomes.



Growing our community together

OUR VISION

Growing our community together

Our Shire will be:



A place for people, with a sense of community; one that is active, vibrant, engaged and connected.



A place with community and visitor facilities that are well maintained and further developed as required.



A place that is safe and secure. An inclusive place that nurtures local youth and ageing population and retains local health and medical services.



A place that grows housing and employment opportunities through economic development based on our local comparative advantage.

SHIRE PRESIDENT'S MESSAGE



On behalf of the Shire of Boyup Brook Council, it is my pleasure to present the Annual Report for 2023/2024 reporting period.

I would like to express my deepest appreciation to our Chief Executive Officer, the Executive Team, and all employees for their exceptional professionalism, innovation, and resilience. Your commitment to service and your ability to adapt to changing circumstances have been nothing short of remarkable.

Councillor Kevin Moir retired after serving 22 years (2011-2023) as a member of Council. I would like to thank Kevin on behalf of Council for being an extremely strong advocate for Agriculture, sustainable population growth and sound financial management. Kevin's commitment and dedication on council was evident over his tenure as Councillor.

I would also like to thank Adrian Price on behalf of Council for dedicating his four year term (2019 - 2023) on Council and wish him all the best on his well earned retirement, and lastly I would also like to thank Steele Alexander for his dedication and commitment between 2020 - 2023. We wish him all the best with his future.

Local Government Elections

At the Ordinary Council meeting held on 27 April 2023, Council decided to conduct the shire 2023 ordinary Local Government election by the postal voting method and appoint the Western Australian Electoral Commission (WAEC).

The Shire of Boyup Brook received four nominations for the local Government Elections held on 21 October 2023. There was an outstanding number of votes received which showed great community interest and ensured people had their say on who was elected.

Congratulations to Darren King, David Inglis and Michael Wright, who were sworn into Council on 26 October 2023 with their term expiring in 2027.

I look forward to another year of working together, achieving new milestones, and making Shire of Boyup Brook an even better place for all.

Richard Walker
Shire President

CHIEF EXECUTIVE OFFICER'S MESSAGE



In opening, I would like to thank the Shire President and Councillors for their hard work and dedication to servicing the community of Boyup Brook. I would also like to thank all Shire of Boyup Brook staff for continuing to strive to serve the Boyup Brook Community as best as possible.

As I reflect on the past 12 months since being appointed as the Chief Executive Officer of the Shire of Boyup Brook, I'm filled with renewed optimism for the future of the Shire.

Over the past year the Shire has actively pursued improvements to enhance the quality of life in our community. Some of the key accomplishments during this period include:

Sale of 57 Cailles Street, Boyup Brook

A strategic move signalling our commitment to urban development and growth.

Community Grants

This year, grants totalled \$39,500 comprising of \$33,500 cash and \$6,000 in-kind were granted to nine community groups and organisations. These grants assisted in the delivery of wellbeing programs, upgrades to infrastructure, events, and equipment.

Proposed Playground at Sandakan Park

The Sandakan Park Playground concept plan was endorsed at the Ordinary Council Meeting on 14 December 2023. The new playground is subject to the Shire obtaining funding to complete all phases including the main play area, perimeter fencing and landscaping, urban warrior course, perimeter play equipment and dog park.

The playground is part of the overall masterplan for Sandakan Park which will see the area transform over the coming years to be a family friendly green space for the community, visitors and tourists to enjoy.

In closing, I would like to thank all the volunteers and community members that work tirelessly to make Boyup Brook such a safe and special place to live.

Leonard Long
Chief Executive Officer

ELECTED MEMBERS

Our Council

The Shire of Boyup Brook is made up of eight community elected representatives, elected for a four year term which comprises of the Shire President and Deputy Shire President.

Councillors are elected for a four-year term, with elections held every two years.

Ordinary Council meetings are held on the last Thursday evening of every month with the exception of December and January.

At the next ordinary elections in 2025, Council will be reduced by one elected representative with the Council comprising of seven elected representatives.

Function of Local Government

The *Local Government Act 1995* gives local governments freedom to make decisions for their communities, promotes public participation, and demands accountability, efficiency and effectiveness in local government.

This requires strategic thinking by local government, including how to:

- Best respond to community needs;
- Ensure public participation and accountability in local government processes; and
- Respond to the growing demand for more efficient and effective local government.

In addition to dealing with constantly changing legislative requirements and reforms, local government are asking themselves, "What is the best way to organise physical, financial and human resources to achieve a competitive and productive organisation that meets the needs and desires of the community we serve?"

In fulfilling its role, Council sets the Shire's strategic direction, oversees the allocation of finances and resources, determines its policies, and ensures that the Council's statutory and community responsibilities are performed effectively and efficiently.

ELECTED MEMBERS



**Shire President
Cr Richard Walker**

Term Expires 2025



**Deputy Shire President
Cr Helen O'Connell**

Term Expires 2025



Cr Darren King

Term Expires 2027



Cr Charles Caldwell

Term Expires 2025



Cr Sarah Alexander

Term Expires 2025

ELECTED MEMBERS



Cr Michael Wright

Term Expires 2027



Cr Philippe Kaltenrieder

Term Expires 2025



Cr David Inglis

Term Expires 2027



Cr Steele Alexander

Retired in October 2023



Cr Kevin Moir

Retired in October 2023



Cr Adrian Price

Retired in October 2023

ELECTED MEMBERS

Councillor Remuneration

In accordance with the *Local Government Act 1995*, the Shire President received a Shire President's allowance of \$10,280, an annual Councillor meeting attendance fee of \$15,693 and a communications and IT allowance of \$1,440.

The Deputy Shire President received a Deputy Shire President's allowance of \$2,570 an annual Councillor meeting attendance fee of \$8,395 and a communications and IT allowance of \$1,440.

Each Councillor received an annual Councillor meeting attendance fee of \$8,395 and a communications and IT allowance of \$1,440.

ELECTED MEMBERS

Councillor Meeting Attendance

The attendance of Elected Members at Council and Committee meetings held during the year ended 30 June 2024 is as follows:

	Ordinary Council Meeting	Special Council Meeting	Audit & Finance Committee	Rylington Park Committee	Local Emergency Management Committee	Bushfire Advisory Committee	Boyup Brook Medical Services Committee	Community Grants Committee
Cr Richard Walker (Shire President)	11/11	3/3	2/2	7/8	2/4	1/1	1/1	1/2
Cr Helen O'Connell (Deputy Shire President)	11/11	3/3	2/2	7/8	1/2	-	-	2/2
Cr Philippe Kaltenrieder	9/11	3/3	2/2	-	-	-	-	0/2
Cr Sarah Alexander	10/11	2/3	1/2	-	-	-	1/1	2/2
Cr Charles Caldwell	11/11	3/3	2/2	6/8	-	1/1	-	2/2
Cr Darren King	11/11	3/3	2/2	8/8	2/2	-	1/1	2/2
Cr David Inglis	8/8	2/2	0/2	7/8	-	-	-	-
Cr Michael Wright	7/8	0/2	2/2	6/8	-	-	-	-
Cr Adrian Price	3/3	1/1	-	-	-	-	-	2/2
Cr Kevin Moir	3/3	1/1	-	3/3	-	-	-	2/2
Cr Steele Alexander	3/3	1/1	-	-	-	-	-	2/2

**Note: Cr Price and Cr Moir retired after the Local Government Elections conducted on 21 October 2023. Cr Steele Alexander resigned after September 2023 ordinary council meeting.*

ELECTED MEMBERS COMMITTEE GROUPS

Elected Members also represent the Boyup Brook on a number of community meetings and groups.

Cr Richard Walker **(Shire President)**

Audit and Finance Committee
Boyup Brook Medical Services Committee
Bush Fire Advisory Committee
Local Emergency Management Committee
Rylington Park Committee
Rylington Park Sub-Committee
Southwest Zone meeting
Warren Blackwood Alliance of Councils

Cr Helen O'Connell **(Deputy Shire President)**

Audit and Finance Committee
Boyup Brook Community Resource Centre Committee (deputy)
Boyup Brook Museum Committee
Boyup Brook Tourism Association
Development Assessment Panel (alternative)
Local Emergency Management Committee (deputy)
Main Roads Regional Roads Group
Rylington Park Committee
Southwest Zone meeting (deputy)
Warren Blackwood Alliance of Councils (deputy)

Cr Sarah Alexander

Audit and Finance Committee
Boyup Brook Medical Services Committee
Development Assessment Panel (alternative)

Cr Charles Caldwell

Audit and Finance Committee
Boyup Brook District High School Board
Bush Fire Advisory Committee (deputy)
Main Roads Regional Roads Group (deputy)
Rylington Park Committee
Rylington Park Sub-Committee

ELECTED MEMBERS COMMITTEE GROUPS

Cr Philippe Kaltenrieder

Audit and Finance Committee

Boyup Brook Medical Services

Climate Change Action Plan Implementation Reference Group

Development Assessment Panel

Cr Darren King

Audit and Finance Committee

Boyup Brook Community Resource Centre Committee

Boyup Brook District High School

Boyup Brook Medical Services

Blackwood Basin Group Committee

Rylington Park Committee

Cr David Inglis

Audit and Finance Committee

Boyup Brook Museum Committee (deputy)

Boyup Brook Tourism Association (deputy)

Rylington Park Committee

Rylington Park Sub-Committee

Cr Michael Wright

Audit and Finance Committee

Blackwood Basin Group Committee (deputy)

Climate Change Action Plan Implementation Reference Group

Rylington Park Committee



Council as of October 2023

COUNCIL AND COMMITTEE MEETINGS



Council and Committee meetings are open to the public. Public question time is set at the beginning of the agenda at which time questions in relation to items on the agenda are welcomed.

Where Special Council Meetings are called, a notice of such is updated on the Shire website and advertised on social media. Scheduled Meeting dates and times are subject to change, when this occurs, notice of such change is advertised as per the requirements of the *Local Government Act 1995*.

Annual Electors Meeting

The Shire is obligated under the *Local Government Act 1995* to hold an annual meeting of Electors within 56 days of the Shire's acceptance of the annual report of the previous financial year, where Electors have the opportunity to discuss the contents of the annual report.



BUILT ENVIRONMENT

Road Repairs and Maintenance

All grant funded road projects have been completed for the fiscal year which includes:

Boyup Brook – Arthur River Road

The seal refurbishment of a 1.66km section of Boyup Brook Arthur River Road has been successfully completed.

Boyup Brook – Cranbrook Road

The refurbishment and shoulder widening of a 2.9km section of Boyup Brook Cranbrook Road has been successfully completed.

Winnejup Road

The surface seal refurbishment and shoulder widening of a 1.8km section of Winnejup Road has been successfully completed.

Craigie Road

The gravel re-sheeting of a 3.3km section of Craigie Road has been successfully completed.

Lodge Road

The gravel re-sheeting of a 2.5km section of Lodge Road has been successfully completed.



BUILT ENVIRONMENT

Bridge Inspections and Maintenance

All annual inspections and periodic maintenance for Boyup Brook Shire's bridges have been completed for the 2023/2024 fiscal year.

Jayes Road Bridge (Bridge 3306) was reinforced to accommodate a 10-tonne weight limit. Discussions continue with Main Road to request funding for Jayes Bridge replacement.

Buildings & Gardens

Drainage and structural renovations were undertaken at the Town Hall & flooring in the Lesser Hall has been replaced, new entry doors installed and a portico built.

Visitor Centre

A new waste-water system has been installed at the rear of the Visitor Centre in Abel Park.

Community Hall Upgrades

- McAlinden Hall - supply and install new mains power supply;
- Kulikup Hall – supply/purchase paving bricks;
- Dinninup Large Hall – replace wall and painting of building;
- Tonebridge Hall – supply and re clad internal walls;
- Mayanup Hall - new gravel pads and interconnect water tanks supply and new fridge;
- Town Hall – drainage work, repairs to structural work, replace flooring.

Boyup Brook Football Oval

The reticulation system at the football ground was successfully upgraded to provide improved water efficiency and better coverage contributing to enhanced maintenance of the oval and reducing the strain on Shire water resources.

Rylington Park

Stock dams were cleaned in June 2024 due to low seasonal rainfall.

The tile roof on the Rylington Park residence was replaced with a tin roof.

ECONOMIC DEVELOPMENT

Annual Events

Community groups and organisations hold many events throughout the year showcasing our beautiful Shire and region to tourists and locals. Some of the larger events include the annual Blackwood Marathon Campdraft, Country Music Festival, Upper Blackwood Agricultural Society – Dinninup Show, Walk on the Wildside and Boyup Brook Rodeo held at the iconic Harvey Dickson's Country Music Centre.

The Shire held several annual events during the year with the addition of four Food Truck Nights. These were well attended by the community and were a great place for people to catch up with friends and family while enjoying an evening out. Other events included the Community Christmas Celebrations, Australia Day Breakfast and Annual Awards, Rylington Park – Storm in a Teacup and Easter Egg Hunt.

Boyup Brook has a strong RSL presence with services held every year on ANZAC Day, Remembrance Day and a Sandakan Memorial Service.

The Shire in partnership with the Boyup Brook RSL Sub-Branch hosted the annual ANZAC Day ceremony and the Sandakan Memorial Service on Tuesday 9 September 2023. The Sandakan Memorial Service has a special meaning to the community of Boyup Brook who have a longstanding relationship with the Sandakan Municipal with representatives attending the Service most years.



ECONOMIC DEVELOPMENT

Flax Mill Interpretive Sign

New interpretive signage has been installed at the Flax Mill detailing the history of the flax industry in Boyup Brook.

There are five large signs which are located outside the camp kitchen facing Jackson Street. This location is open to all residents and visitors for viewing. The signage was partly funded by the Heritage Council of WA through the Heritage Community Grants program

Mr Robert Jamieson who grew up in Boyup Brook with his family, has dedicated many years to preserving the history of the Flax Mill has lovingly crafting replica models by hand to show the history of the Flax Mill and the significance to the Boyup Brook area.

On 14 February 2022, Mr Jamieson had transferred ownership of the first replica Flax Mill to the Shire. Five more replica models were gifted to the Shire on 18 April 2024 at the unveiling ceremony of the interpretive signage held at the Flax Mill Caravan Park.



ECONOMIC DEVELOPMENT

Event Management

Several large events continue to attract tourist to our town.

These are assessed to ensure compliance with various and public safety legislative requirements.

While they attract tourism and support local business, the Shire conducts a due diligence assessment to protect the natural environment and the amenity of those that live in the community, as well as providing best practice advice to assist event coordinators in ensuring a safe event.



GOVERNANCE

Payments to Employees

Regulations 19B of the *Local Government (Administration) Regulations 1996* requires the Shire to include the number of employees of the Shire entitled to an annual salary of \$130,000 or more (in \$10,000 increments), and CEO remuneration.

Annual Salaries	Number of Employees
\$170,000 - \$180,000	1
\$560,000 - \$570,000	1

CEO Remuneration

\$130,000 - \$140,000 Salary

Procurement of Goods & Services

The procurement of Goods and Services is conducted in compliance with the requirements of the *Local Government Act 1995*, the *Local Government (Functions and General) Regulations 1996* and in accordance with the Shire’s Code of Conduct and Purchasing Policy.

Register of Complaints

There were no entries made to the Shire’s register of complaints under section 5.53(2) and section 5.121 of the *Local Government Act 1995* during the 2023/2024 financial year.

Financial Management Review

A Financial Management Systems Review of the appropriateness and effectiveness of the financial management systems and procedures of the Shire was undertaken in 2023 in accordance with the *Local Government (Financial Management) Regulations 1996*.

GOVERNANCE

Record Keeping Statement

In accordance with Section 19 of the *State Records Act 2000*, Local Governments are required to have a Record Keeping Plan (RKP) approved by the State Records Commission (SRC).

The purpose of the plan is to provide an accurate reflection of the record keeping program in the organisation, including information regarding the organisation's record keeping system, disposal arrangements policies, practices, and processes.

The Shire of Boyup Brook ensures that records are created, managed, and maintained over time and disposed of in accordance with the principles and standards issued by the SRC. The RKP is the primary means of providing evidence of compliance with the Act and the implementation of best-practice record keeping in the organisation.

All staff are required to complete the record keeping induction on commencement of employment at the Shire. Online training is offered to staff who require full access to Records Registration.

Cont

Section 28 of the *State Records Act 2000* requires the Shire of Boyup Brook's RKP to be reviewed every 5 years. The next plan review will be submitted to SRC by 27 November 2028.

Freedom of Information Act 1992

In complying with the *Freedom of Information Act 1992*, the Shire of Boyup Brook is required to prepare and publish an Information Statement.

The Shire of Boyup Brook's Information Statement is reviewed annually and is available to download from the Shire of Boyup Brook website.

A printed copy can be viewed at the Shire Administration Office. The information statement contains information on the type of documents available to the public and how to access those documents.

During the 2023/2024 year, Council received no requests for information under the *Freedom of Information Act 1992*.

GOVERNANCE

Disability Access and Inclusion Plan

Annual reporting was completed and lodged with the Department of Communities as required by 30 June 2024, highlighting the progress achieved over the past 12 months. A consultation process commenced in April 2024 on the Shires' new Disability, Access and Inclusion Plan (DAIP) 2024-2029, which provided the Shire and community with an opportunity to review and reflect on the previous DAIP's achievements and to identify new innovative strategies to ensure continuous improvement.

While the reporting and development of a plan is a compliance requirement the Shires' DAIP complements the community priorities of social/community and built environment.

National Competition Policy

This policy was introduced by the Commonwealth Government in 1995 to promote competition for the benefit of business, consumers, and the economy by removing unnecessary protection of monopolies of markets where completion can be enhanced. It affects local regulations and laws and may give local government a potential advantage over private contractors.

In respect to Council's responsibility in relation to the National Competition Policy, for this reporting period, the Shire reports as follows:

- No business enterprise of the Shire of Boyup Brook has been classified by the Australian Bureau of Statistics as either a Public Trading Enterprise or a Public Financial Enterprise.
- Competition neutrality has not applied to any activities undertaken by the Shire.
- No allegations of non-compliance with the competitive neutrality principles have been made by any private entity.
- The principles of competitive neutrality will be implemented in respect of any relevant activity undertaken during the next financial reporting period.

GOVERNANCE




Food Safety Standards Implementation

The new Food Safety Standards (FSS) which came into effect on 8 December 2023 has seen food businesses embrace the requirements for training and record keeping.

The new FSS is designed to ensure food handlers have appropriate skills and knowledge and key food safety controls are adequately managed.

To assist food businesses transition to the new requirements, templates have been communicated to all food businesses. A raft of resources has been developed by the Department of Health to further assist in the transition.

The annual *Food Act 2008* local government reporting requirements were met with the submission to the Department of Health detailing the Shires performance of functions under the *Food Act 2008* and *Public Health Act 2016*.

Show that your food is safe	Food safety supervisor
<p>A food business must show that they are making safe food by:</p> <div><p>keeping a record of important food safety controls, activities and processes</p></div> <p>or</p> <div><p>demonstrating safe food handling practices</p></div>	<p>A food business must have a food safety supervisor who:</p> <div><p>is trained</p></div> <div><p>has a supervisor's certificate</p></div> <div><p>can give advice to people who make food</p></div> <div><p>is reasonably available</p></div>

NATURAL ENVIRONMENT

Temporary Emergency Support

The installation of the standpipe at the old reservoir with the support of the Department of Water and Environmental Regulation (DWER) and the Water Corporation, was initiated in response to worsening drought conditions exacerbated by low rainfall during the previous winter and limited out-of-season precipitation.

Waste Management

Reports detailing the management of waste within the shire were submitted to the Department of Environmental Regulation resulting in all facility licences being renewed. This includes submission of a comprehensive report, known as the waste census, listing amounts and volumes of reportable waste stored, transported and disposed of from the shires Waste Transfer Facility.

An effective compliant system designed for the treatment of effluent ensures protection of the natural environment and reduces health risks.



SOCIAL/COMMUNITY

BOYUP BROOK EARLY LEARNING CENTRE

Boyup Brook Early Learning Centre (ELC) is centrally located within the township, and boasts a play-based learning philosophy, with an emphasis on real world items and long periods of uninterrupted play.

ELC is a multi-aged, single-spaced service, offering education and care to children ages 6 weeks to 7 years.

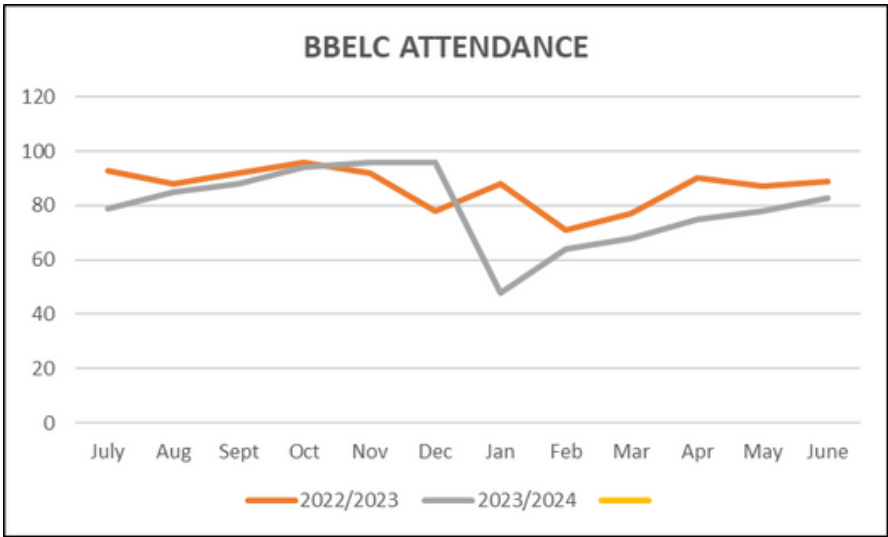
Utilisation

The ELC finished 2024 with strong utilisation numbers with the quarter finishing with over 90% usage. The number of available vacancies reduced from 19 to 14 spaces per day at the commencement of 2024, to coincide with the new school year. As children transition to part (kindy) or fulltime schooling, the impact on existing families has been minimal.

The ongoing effect has been the ability to enrol new children and families. This has impacted our 2024 utilisation so far, with the youngest age grouping 0-3, being fully booked. Once some of these children can be transitioned to the older age grouping, its anticipated we can maximise our current utilisation closer to our capacity of 14 children / 73.6% in the latter half of 2024. This is achievable with our steady stream of enquiries.

Staffing

ELC’s Educators are well qualified and a dedicated team who continue to expand their knowledge and understanding to provide high quality education and care within a home like environment. ELC is looking to increase the casual educator pool to have a number of



additional staff to call upon. The biggest challenge going forward will be securing additional Diploma staff to maintain at the minimum 14 vacancies, or even potentially increase back to 19 spaces which could be challenging, with only 2 current staff being Diploma trained.

SOCIAL/COMMUNITY

Honorary Freeman Award

Council adopted Policy O.14 Honorary Freeman on 28 September 2023 to recognise and honour any member of the community for outstanding services.

This Policy provides a formal mechanism for recognising individuals who have made exceptional contributions to the community.

The highest honour that Council can award a citizen of the Shire of Boyup Brook was bestowed upon Sandy Chambers, Harvey Dickson and Kevin Moir on 4 May 2024. They were awarded this rare and exceptional title of 'Honorary Freeman of the Shire of Boyup Brook' for their outstanding achievements and distinguished services to the local community over many years.



SOCIAL/COMMUNITY

Swimming Pool

Boyup Brook swimming pool has been a hive of activity this swimming season with plenty of fun for all ages, attracting 13,357 users this season!

Seahorse Swimming School for children aged 6 months to 4 year olds provided 25 children and parents with familiarisation and confidents to enjoy the water. It is the foundation of developing a fundamental life skill of swimming.

Home School and After-school Swimming Lessons once again proved popular with patrons. 70 participants enrolled for Adult swimming lessons catering for our growing multicultural population. Royal Life Saving funded swimming lessons offered to multicultural and low socioeconomic families.

Water Aerobic was run twice weekly during Summer and attracted a large following with it being low impact on joints and high impact on cardiovascular system. Participation numbers were between 18-12 people per session.



SOCIAL/COMMUNITY

Rylington Park Ladies' day, Storm in a Teacup, was held on 15 March 2024. This year's theme was "Family Matters" and the day included morning tea, lunch, a goodie bag, a variety of market stalls to walk through, the auctioning of the logo painting and entertainment. Guest speakers included Michelle Moriarty – 2023 AgriFutures WA Rural Women's Award winner, Renee Knapp – Think Effective Consultancy, Luke Bolland – award-winning stand-up comedian and Julian Sumner. The day was well attended and financially funded by The South West Development Commission, Talison Lithium, the Boyup Brook Co-Op, Boyup Brook Ag Supplies, Carers WA and many more.



SOCIAL/COMMUNITY

Rylington Park hosted their annual Field day on Thursday, 12 September 2023. The day included a trial walk, stalls/exhibitions, sponsored lunch, talks in the shearing shed and ended around the bonfire. Jane Kelsbie MLA – Member for Warren-Blackwood and the local police were amongst the speakers in the afternoon.



SOCIAL/COMMUNITY

Community groups and organisations hold many events throughout the year showcasing our beautiful Shire and region to tourists and locals. Some of the larger events include the annual Blackwood Marathon, Boyup Brook Rodeo held at the iconic Harvey Dickson's Country Music Centre, Campdraft, Country Music Festival, Upper Blackwood Agricultural Society – Dinninup Show and Walk on the Wildside.

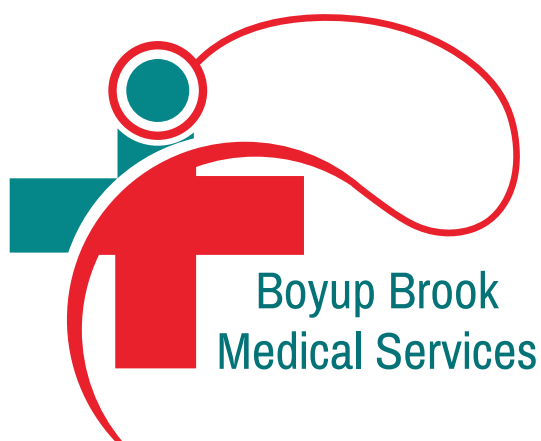


Annual Community Awards January 2024



Food Truck Night October 2023

SOCIAL/COMMUNITY



During 2023 the Practice worked towards renewing its RACGP/AGPAL accreditation. In January 2024 the practice was awarded its accreditation after an audit of processes, practices and procedures were conducted.

Growing the Practice to provide increased services to the community is at the forefront of the practice.

Additional services offered:

- Iron infusions.
- In-house ECG.
- Spirometry testing.
- Drug and alcohol testing.

The Practice promotes a variety of health-related check-ups such as Heart Health checks, Shingles vaccinations, Diabetes Health check, Women's Health, and the allied health services that operate from the Practice.

The practice received a Commonwealth grant of \$25,000 to replace the flooring in the doctor's rooms, treatment room, waiting room and kitchen area to improve infection disease controls, and to upgrade the phone system to carry out more telephone and telehealth appointments.

To promote good health and wellbeing the Practice had a stall at the Rylington Park Women's Day on 15 March 2024 and went on to hold a Women's Wellness Day on 16 April 2024, with over 40 women in attendance. Allied health providers presented on the services they offer, with Dr Chiwara and Nurse Kelly on general women's health matters.

The Practice continued to have steady appointments with Monday and Tuesday being the busiest days and quietening down towards the end of the week. In the 12 months to 30 June 2024 the Practice filled 9,892 appointments. (Appointments include hospital inpatients, ED patients, all patients seen at the practice plus scripts and referrals written without a consult.)

EMERGENCY MANAGEMENT

Boyup Brook is in a high bushfire risk zone and bushfire preparedness and resilience has been a key focus for emergency management resources. Bushfire mitigation activities were completed through a successful Mitigation Activity Fund (MAF) application for 2023-2024 season.

A review of the local Bushfire Risk Management Plan (BRMP) is currently underway. This plan aims to establish a coordinated and efficient approach for identifying, assessing, and mitigating bushfire risks to assets within Boyup Brook. Notably, the review will focus on systemic risks – those arising from the complex interplay between climate change, natural hazards, and social, technical, environmental, and economic systems.

The Local Emergency Management Committee (LEMC) collaborated with emergency management consultants and the community to update the Local Emergency Management Arrangements (LEMA) and finalise the Local Recovery Plan (LRP). These efforts have significantly improved the Shire's preparedness for emergency events.

Boyup Brook boasts 15 Bushfire Brigades. Successful LGGS funding applications for the 2023-2024 season ensured coverage of operational expenses, primarily directed towards essential Personal Protective Equipment (PPE), vehicle upgrades and maintenance, insurance, and training.

Two new LED message trailers, funded through a successful National Disaster Risk Resilience (NDRR) grant application in 2024, will further enhance community awareness by disseminating emergency preparedness information. This is one more example showcasing Boyup Brook Shire's commitment to proactive emergency preparedness and community resilience.

The Shire has revamped its website, featuring comprehensive and user-friendly Emergency Services pages. Residents can now easily access emergency information, contact details, preparedness advice, and relevant links, keeping them well-informed before, during, and after emergencies.

GRANTS RECEIVED

The Shire has successfully been awarded grant funding that will directly benefit the Boyup Brook community.



Disaster Ready Fund for upgrades to the community's designated evacuation centre. \$813,000



Department of Fire and Emergency Services for two led emergency trailers. \$22,546



National Australia Day Council to host Australia Day community event. \$10,000



Forest Products Commission for Bushfire Brigades' firefighting equipment. \$9,300



The Heritage Council to development of interpretive signage at the historic Flax Mill. \$3,129



Decision Tree for consultation, design and planning to plant trees on Rylington Park Farm. \$3,000



Cooperative Bulk Handling for purchase of Community Christmas tree and decorations. \$3,000

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2024

2023/2024 Financial Statements

The Shire of Boyup Brook's Annual Financial Statements are the (independent) auditor's report of Office of the Auditor General are included in the attached documents.



SHIRE OF BOYUP BROOK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

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The Shire of Boyup Brook conducts the operations of a local government with the following community vision:

A place for people, with a sense of community, one that is active, vibrant, engaged and

A place that is safe and secure.

A place that nurtures its youth and aging population; and retains its health and medical

A place that grows and has employment opportunities, through commercial diversity, which is based on our competitive advantage.

Principal place of business:

55 Abel Street

BOYUP BROOK WA 6244

**SHIRE OF BOYUP BROOK
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

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

STATEMENT BY CEO

The accompanying financial report of the Shire of Boyup Brook has been prepared in compliance with the provisions of the *Local Government Act 1995* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

At the date of signing this statement the particulars included in the financial report are not misleading or inaccurate.

Signed on the 19th day of DECEMBER 2024



CEO

LEONARD LONG

Name of CEO



SHIRE OF BOYUP BROOK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
Revenue				
Rates	2(a),25	3,586,742	3,579,069	3,335,568
Grants, subsidies and contributions	2(a)	2,146,611	495,917	2,769,335
Fees and charges	2(a)	2,169,397	1,879,735	1,909,399
Interest revenue	2(a)	398,741	27,750	173,534
Other revenue	2(a)	861,952	792,629	1,024,432
		9,163,443	6,775,100	9,212,268
Expenses				
Employee costs	2(b)	(4,367,937)	(3,912,622)	(4,110,530)
Materials and contracts		(1,808,558)	(3,050,034)	(1,837,985)
Utility charges		(251,198)	(213,715)	(201,834)
Depreciation		(4,623,108)	(3,586,909)	(3,862,759)
Finance costs		(4,217)	(4,693)	(6,096)
Insurance		(282,769)	(328,313)	(293,827)
Other expenditure	2(b)	(477,296)	(332,662)	(467,136)
		(11,815,083)	(11,428,948)	(10,780,167)
		(2,651,640)	(4,653,848)	(1,567,899)
Capital grants, subsidies and contributions	2(a)	1,680,465	1,784,539	1,912,314
Loss on asset disposals		(8,182)	-	(26,985)
Fair value adjustments to financial assets at fair value through profit or loss	4	1,681	-	3,686
		1,673,964	1,784,539	1,889,015
Net result for the period		(977,676)	(2,869,309)	321,116
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	-	-	24,899,540
Total other comprehensive income for the period	17	-	-	24,899,540
Total comprehensive income for the period		(977,676)	(2,869,309)	25,220,656

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



SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	NOTE	2024	2023
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	9,056,932	7,322,951
Trade and other receivables	5	926,887	768,821
Inventories	6	31,968	49,369
Biological Assets	7(a)	158,702	259,271
Other assets	8	24,248	59,885
TOTAL CURRENT ASSETS		10,198,737	8,460,297
NON-CURRENT ASSETS			
Trade and other receivables	5	62,416	43,363
Other financial assets	4	83,171	81,490
Property, plant and equipment	9(a)	25,483,814	25,256,954
Infrastructure	10(a)	131,823,422	133,103,211
Right-of-use assets	12(a)	45,721	51,620
TOTAL NON-CURRENT ASSETS		157,498,544	158,536,638
TOTAL ASSETS		167,697,281	166,996,935
CURRENT LIABILITIES			
Trade and other payables	13	643,362	1,023,123
Other liabilities	14	2,381,855	320,008
Lease liabilities	12(b)	15,242	19,800
Borrowings	15	24,014	22,660
Employee related provisions	16	439,694	401,529
TOTAL CURRENT LIABILITIES		3,504,167	1,787,120
NON-CURRENT LIABILITIES			
Lease liabilities	12(b)	-	15,242
Borrowings	15	25,445	49,459
Employee related provisions	16	63,671	63,440
TOTAL NON-CURRENT LIABILITIES		89,116	128,141
TOTAL LIABILITIES		3,593,283	1,915,261
NET ASSETS		164,103,998	165,081,674
EQUITY			
Retained surplus		57,662,524	58,926,509
Reserve accounts	28	3,035,799	2,749,490
Revaluation surplus	17	103,405,675	103,405,675
TOTAL EQUITY		164,103,998	165,081,674

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



SHIRE OF BOYUP BROOK
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2022		58,724,889	2,629,994	78,506,135	139,861,018
Comprehensive income for the period					
Net result for the period		321,116	-	-	321,116
Other comprehensive income for the period	17	-	-	24,899,540	24,899,540
Total comprehensive income for the period		321,116	-	24,899,540	25,220,656
Transfers to reserve accounts	28	(119,496)	119,496	-	-
Balance as at 30 June 2023		58,926,509	2,749,490	103,405,675	165,081,674
Comprehensive income for the period					
Net result for the period		(977,676)	-	-	(977,676)
Total comprehensive income for the period		(977,676)	-	-	(977,676)
Transfers from reserve accounts	28	116,543	(116,543)	-	-
Transfers to reserve accounts	28	(402,852)	402,852	-	-
Balance as at 30 June 2024		57,662,524	3,035,799	103,405,675	164,103,998

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

**SHIRE OF BOYUP BROOK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Actual \$	2023 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates		3,611,469	3,244,858
Grants, subsidies and contributions		1,996,691	2,549,382
Fees and charges		2,151,995	1,919,485
Interest revenue		398,741	173,534
Goods and services tax received		375,526	255,152
Other revenue		861,952	1,024,432
		<u>9,396,374</u>	<u>9,166,843</u>
Payments			
Employee costs		(4,645,824)	(3,744,008)
Materials and contracts		(1,719,065)	(2,037,305)
Utility charges		(251,198)	(201,834)
Finance costs		(4,217)	(6,096)
Insurance paid		(282,769)	(293,827)
Goods and services tax paid		(409,414)	(136,036)
Other expenditure		(477,296)	(467,136)
		<u>(7,789,783)</u>	<u>(6,886,242)</u>
Net cash provided by operating activities		<u>1,606,591</u>	<u>2,280,601</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	9(a)	(1,076,119)	(536,943)
Payments for construction of infrastructure	10(a)	(2,548,161)	(2,296,946)
Capital grants, subsidies and contributions		3,742,312	1,549,321
Proceeds from sale of property, plant & equipment		51,818	95,455
Net cash provided by (used in) investing activities		<u>169,850</u>	<u>(1,189,113)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	27(a)	(22,660)	(21,383)
Payments for principal portion of lease liabilities	27(c)	(19,800)	(19,224)
Net cash (used in) financing activities		<u>(42,460)</u>	<u>(40,607)</u>
Net increase in cash held		<u>1,733,981</u>	<u>1,050,881</u>
Cash at beginning of year		<u>7,322,951</u>	<u>6,272,070</u>
Cash and cash equivalents at the end of the year	3	<u>9,056,932</u>	<u>7,322,951</u>

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

SHIRE OF BOYUP BROOK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2024 Actual \$	2024 Budget \$	2023 Actual \$
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	25	3,586,742	3,579,069	3,335,568
Grants, subsidies and contributions		2,146,611	495,917	2,769,335
Fees and charges		2,169,397	1,879,735	1,909,399
Interest revenue		398,741	27,750	173,534
Other revenue		861,952	792,629	1,024,432
Fair value adjustments to financial assets at fair value through profit or loss	4	1,681	-	3,686
		9,165,124	6,775,100	9,215,954
Expenditure from operating activities				
Employee costs		(4,367,937)	(3,912,622)	(4,110,530)
Materials and contracts		(1,808,558)	(3,050,034)	(1,837,985)
Utility charges		(251,198)	(213,715)	(201,834)
Depreciation		(4,623,108)	(3,586,909)	(3,862,759)
Finance costs		(4,217)	(4,693)	(6,096)
Insurance		(282,769)	(328,313)	(293,827)
Other expenditure		(477,296)	(332,662)	(467,136)
Loss on asset disposals		(8,182)	-	(26,985)
		(11,823,265)	(11,428,948)	(10,807,152)
Non cash amounts excluded from operating activities	26(a)	4,743,713	3,631,544	4,017,128
Amount attributable to operating activities		2,085,572	(1,022,304)	2,425,930
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	2(a)	1,680,465	1,784,539	1,912,314
Proceeds from disposal of assets		51,818	310,000	95,455
		1,732,283	2,094,539	2,007,769
Outflows from investing activities				
Purchase of property, plant and equipment	9(a)	(1,076,119)	(1,805,815)	(536,943)
Purchase and construction of infrastructure	10(a)	(2,548,161)	(2,832,272)	(2,296,946)
		(3,624,280)	(4,638,087)	(2,833,889)
Amount attributable to investing activities		(1,891,997)	(2,543,548)	(826,120)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from borrowings	27(a)	-	250,000	-
Transfers from reserve accounts	28	116,543	138,000	-
		116,543	388,000	-
Outflows from financing activities				
Repayment of borrowings	27(a)	(22,660)	(22,660)	(21,383)
Payments for principal portion of lease liabilities	27(c)	(19,800)	(19,800)	(19,224)
Transfers to reserve accounts	28	(402,852)	(270,000)	(119,496)
		(445,312)	(312,460)	(160,103)
Amount attributable to financing activities		(328,769)	75,540	(160,103)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	26(b)	3,815,100	3,490,312	2,375,393
Amount attributable to operating activities		2,085,572	(1,022,304)	2,425,930
Amount attributable to investing activities		(1,891,997)	(2,543,548)	(826,120)
Amount attributable to financing activities		(328,769)	75,540	(160,103)
Surplus or deficit after imposition of general rates	26(b)	3,679,906	-	3,815,100

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

**SHIRE OF BOYUP BROOK
FOR THE YEAR ENDED 30 JUNE 2024
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SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

1. BASIS OF PREPARATION

The financial report of the Shire of Boyup Brook which is a Class 4 local government comprises general purpose financial statements which have been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the *Local Government Act 1995*, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board except for disclosure requirements of:

- AASB 7 Financial Instruments Disclosures
- AASB 16 Leases paragraph 58
- AASB 101 Presentation of Financial Statements paragraph 61
- AASB 107 Statement of Cash Flows paragraphs 43 and 45
- AASB 116 Property, Plant and Equipment paragraph 79
- AASB 137 Provisions, Contingent Liabilities and Contingent Assets paragraph 85
- AASB 140 Investment Property paragraph 75(f)
- AASB 1052 Disaggregated Disclosures paragraph 11
- AASB 1054 Australian Additional Disclosures paragraph 16

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

The *Local Government (Financial Management) Regulations 1996* provide that:

- land and buildings classified as property, plant and equipment, or
- infrastructure; or
- vested improvements that the local government controls; and measured at reportable value, are only required to be revalued every five years. Revaluing these non-financial assets every five years is a departure from AASB 116 Property, Plant and Equipment, which would have required the Shire to assess at each reporting date whether the carrying amount of the above mentioned non-financial assets materially differs from their fair value and, if so, revalue the class of non-financial assets.

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

Critical accounting estimates and judgements

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

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

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

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

- Fair value measurement of assets carried at reportable

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 29 of the financial report.

Initial application of accounting standards

During the current year, the following new or revised Australian Accounting Standards and Interpretations were applied for the first time.

- AASB 2021-2 Amendments to Australian Accounting Standards - *Disclosure of Accounting Policies or Definition of Accounting Estimates*

This standard resulted in terminology changes relating to material accounting policies (formerly referred to as significant accounting policies).

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

- AASB 2020-1 Amendments to Australian Accounting Standards - *Classification of Liabilities as Current or Non-Current*

- AASB 2021-7c Amendments to Australian Accounting Standards - *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

- AASB 2022-5 Amendments to Australian Accounting Standards - *Lease Liability in a Sale and Leaseback*

- AASB 2022-6 Amendments to Australian Accounting Standards - *Non-current Liabilities with Covenants*

These amendments are not expected to have any material impact on the financial report on initial application.

- AASB 2022-10 Amendments to Australian Accounting Standards - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*

These amendment may result in changes to the fair value of non-financial assets. The impact is yet to be quantified.

- AASB 2023-1 Amendments to Australian Accounting Standards - *Supplier Finance Arrangements*

These amendments may result in additional disclosures in the case of applicable finance arrangements.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of revenue recognition
Grants, subsidies and contributions	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or approval
Fees and charges - waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	At point of sale
Other revenue - private works	Contracted private works	Single point in time	Monthly in arrears	None	At point of service

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature of goods or services is provided in the table below:

For the year ended 30 June 2024

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,586,742	-	3,586,742
Grants, subsidies and contributions	235,842	-	-	1,910,769	2,146,611
Fees and charges	2,151,835	-	17,562	-	2,169,397
Interest revenue	-	-	43,239	355,502	398,741
Other revenue	786,697	-	-	75,255	861,952
Capital grants, subsidies and contributions	-	1,680,465	-	-	1,680,465
Total	3,174,374	1,680,465	3,647,543	2,341,526	10,843,908

For the year ended 30 June 2023

Nature	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	-	-	3,335,568	-	3,335,568
Grants, subsidies and contributions	413,705	-	-	2,355,630	2,769,335
Fees and charges	1,651,036	-	258,363	-	1,909,399
Interest revenue	-	-	24,117	149,417	173,534
Other revenue	879,148	-	-	145,284	1,024,432
Capital grants, subsidies and contributions	-	1,912,314	-	-	1,912,314
Total	2,943,889	1,912,314	3,618,048	2,650,331	11,124,582

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

2. REVENUE AND EXPENSES (Continued)

(a) Revenue (Continued)

Note	2024 Actual \$	2023 Actual \$
Interest revenue		
Interest on reserve account	116,387	69,666
Trade and other receivables overdue interest	43,239	24,117
Other interest revenue	239,115	79,751
	<u>398,741</u>	<u>173,534</u>

The 2024 original budget estimate in relation to:
Trade and other receivables overdue interest was \$17,000.

The 2024 original budget estimate in relation to:
Charges on instalment plan was \$3,000.

(b) Expenses

Auditors remuneration

- Audit of the Annual Financial Report	39,700	39,700
- Other services – grant acquittals	3,500	4,100
	<u>43,200</u>	<u>43,800</u>

Employee Costs

Employee benefit costs	4,181,303	3,912,415
Other employee costs	186,634	198,115
	<u>4,367,937</u>	<u>4,110,530</u>

Other expenditure

Write-down of biological assets to net realisable value	96,180	148,272
Member expenses	107,302	115,237
Sundry expenses	273,814	203,627
	<u>477,296</u>	<u>467,136</u>

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

3. CASH AND CASH EQUIVALENTS

Cash at bank and on hand
Total cash and cash equivalents

Held as
- Unrestricted cash and cash equivalents
- Restricted cash and cash equivalents

Note	2024	2023
	\$	\$
	9,056,932	7,322,951
	9,056,932	7,322,951
	3,594,373	4,201,744
18	5,462,559	3,121,207
	9,056,932	7,322,951

MATERIAL ACCOUNTING POLICIES

Cash and cash equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term 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.

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserve accounts, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor, legislation or loan agreement and for which no liability has been recognised.

4. OTHER FINANCIAL ASSETS

Non-current assets

Financial assets at fair value through profit or loss

Financial assets at fair value through profit or loss

Units in Local Government House Trust - opening balance
Movement attributable to fair value increment
Financial assets at fair value through profit and loss Local Government House Trust
Units in Local Government House Trust - closing balance

Note	2024	2023
	\$	\$
	83,171	81,490
	83,171	81,490
	81,490	77,804
	1,681	3,686
	83,171	81,490

MATERIAL ACCOUNTING POLICIES

Financial assets at fair value through profit or loss

The Shire has elected to classify the following financial assets at fair value through profit or loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the Shire has elected to recognise as fair value gains and losses through profit or loss.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

5. TRADE AND OTHER RECEIVABLES

Note	2024	2023
	\$	\$
Current		
Rates and statutory receivables	275,109	299,200
Trade receivables	571,549	440,244
GST receivable	33,888	-
Allowance for credit losses of trade receivables	(2,932)	(20,334)
Pensioner rates rebates and ESL deferred	49,273	49,711
	926,887	768,821
Non-current		
Pensioner rates rebates and ESL deferred	62,416	43,363
	62,416	43,363

Disclosure of opening and closing balances related to contracts with customers

Information about receivables from contracts with customers along with financial assets and associated liabilities arising from transfers to enable the acquisition or construction of recognisable non financial assets is:

Note	30 June 2024 Actual	30 June 2023 Actual	1 July 2022 Actual
	\$	\$	\$
Trade and other receivables from contracts with customers	-	430,015	186,696
Allowance for credit losses of trade receivables	(2,932)	(20,334)	(10,248)
Total trade and other receivables from contracts with customers	(2,932)	409,681	176,448

MATERIAL ACCOUNTING POLICIES

Rates and statutory receivables

Rates and statutory receivables are non-contractual receivables arising from statutory requirements and include amounts due from ratepayers for unpaid rates and service charges and other statutory charges or fines.

Rates and statutory receivables are recognised when the taxable event has occurred and can be measured reliably.

Trade receivables

Trade receivables are amounts receivable from contractual arrangements with customers for goods sold, services performed or grants or contributions with sufficiently specific performance obligations or for the construction of recognisable non financial assets as part of the ordinary course of business.

Other receivables

Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers and amounts received as grants for the construction of recognisable non financial assets.

Measurement

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Classification and subsequent measurement

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

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

6. INVENTORIES

	Note	2024	2023
Current		\$	\$
Fuel and materials		7,773	7,538
Rylington wool stock		-	23,544
Rylington seed stock		19,275	16,181
Rylington fuel		3,292	1,746
Rylington hay stock		1,628	360
		31,968	49,369

The following movements in inventories occurred during the year:

Balance at beginning of year	49,369	37,439
Inventories expensed during the year	(224,952)	(199,766)
Additions to inventory	207,551	211,696
Balance at end of year	31,968	49,369

MATERIAL ACCOUNTING POLICIES

General

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

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

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

7. BIOLOGICAL ASSETS

(a) Reconciliation of carrying amounts

Consumable biological assets - sheep at beginning of year
Increase resulting from purchases
Increase resulting from classification change due to age
Decrease resulting from sales
Decrease resulting from deaths
Gain/(Loss) arising from change in fair value less costs to sell
Balance at end of year

2024	2023
\$	\$
259,271	412,050
4,200	17,300
218,156	255,978
(216,625)	(266,893)
(10,120)	(10,892)
(96,180)	(148,272)
158,702	259,271

(b) Measurement

The physical estimate of biological assets held at the end of the reporting period include:

Consumable biological assets - sheep - at beginning of year
Purchases
Additions resulting from classification change due to age
Sales
Deaths, Slaughtered and Variance
Balance at end of year

3,438	3,330
7	12
2,789	2,692
(3,168)	(2,450)
(357)	(146)
2,709	3,438

SIGNIFICANT ACCOUNTING POLICIES

Biological assets consist of livestock (sheep) at Rylington Park Agricultural operations. Biological assets are measured on initial recognition and at the end of each reporting period at fair value less cost to sell. Fair value is determined using the most recent market sales information from Meat and Livestock Australia. Selling costs are determined from sales invoices received immediately prior to end of the reporting period. Gain or loss arising due to a change in fair value less cost to sell is recognised in profit or loss.

Lambs have been excluded from the carrying amounts as they are not practicably tradeable in the market when they are 0-60 days old, so their fair value cannot be reliably determined and would in effect be immaterial.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

8. OTHER ASSETS

Other assets - current

Prepayments

Accrued income

Private Tenancy Bonds

2024	2023
\$	\$
13,176	49,297
9,872	7,868
1,200	2,720
24,248	59,885

MATERIAL ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

	Assets not subject to operating lease		Assets subject to operating lease		Total Property		Plant and equipment		Total property, plant and equipment
	Land	Buildings	Land	Buildings	Land	Buildings	Furniture and equipment	Plant and equipment	
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	4,610,000	17,750,871	87,000	452,929	4,697,000	18,203,800	24,426	2,726,244	25,651,470
Additions	-	254,783	-	-	-	254,783	21,322	260,838	536,943
Disposals	(67,000)	-	-	-	(67,000)	-	-	(55,440)	(122,440)
Depreciation	-	(381,050)	-	-	-	(381,050)	(24,178)	(403,791)	(809,019)
Balance at 30 June 2023	4,543,000	17,624,604	87,000	452,929	4,630,000	18,077,533	21,570	2,527,851	25,256,954
Comprises:									
Gross balance amount at 30 June 2023	4,543,000	17,995,583	87,000	463,000	4,630,000	18,458,583	111,780	3,877,823	27,078,186
Accumulated depreciation at 30 June 2023	-	(370,979)	-	(10,071)	-	(381,050)	(90,210)	(1,349,972)	(1,821,232)
Balance at 30 June 2023	4,543,000	17,624,604	87,000	452,929	4,630,000	18,077,533	21,570	2,527,851	25,256,954
Additions	-	621,140	-	-	-	621,140	-	454,979	1,076,119
Disposals	(60,000)	-	-	-	(60,000)	-	-	-	(60,000)
Depreciation	-	(376,887)	-	(10,071)	-	(386,958)	(2,014)	(400,287)	(789,259)
Balance at 30 June 2024	4,483,000	17,968,857	87,000	442,858	4,570,000	18,311,715	19,556	2,582,543	25,483,814
Comprises:									
Gross balance amount at 30 June 2024	4,483,000	18,616,723	87,000	463,000	4,570,000	19,079,723	111,780	4,332,803	28,094,306
Accumulated depreciation at 30 June 2024	-	(747,866)	-	(20,142)	-	(768,008)	(92,224)	(1,750,260)	(2,610,492)
Balance at 30 June 2024	4,483,000	17,968,857	87,000	442,858	4,570,000	18,311,715	19,556	2,582,543	25,483,814

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

9. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Land and buildings					
Land	2 / 3	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use / Cost approach using current replacement costs	Independent registered valuer	June 2022	Price per square metre/hectare / Purchase costs and current condition, residual values and remaining useful life assessment inputs.
Buildings	2	Market approach using observable or estimated open market values of similar assets adjusted for condition and comparability at their highest and best use.	Independent registered valuer	June 2022	Price per square metre/market borrowing rate.
Buildings - specialised	3	Cost approach using current replacement costs	Independent registered valuer	June 2022	Construction costs and current condition, residual values and remaining useful life assessment inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs. The valuation techniques applied to property subject to lease was the same as that applied to property not subject to lease.



Asset
 Plant and equipment
 Plant and equipment

Cost

Purchase cost

Cost

Purchase cost

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

10. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Infrastructure - roads	Infrastructure - footpaths	Infrastructure - drainage	Infrastructure - parks and ovals	Infrastructure - bridges	Infrastructure - other	Infrastructure - recreation	Total Infrastructure
	\$	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2022	75,341,261	1,129,478	10,081,368	373,812	16,982,768	3,353,385	1,692,495	108,954,567
Additions	1,877,878	-	153,133	-	170,000	78,467	17,468	2,296,946
Revaluation increments / (decrements) transferred to revaluation surplus	17,571,556	(476,572)	(973,523)	(8,364)	5,858,119	2,055,211	873,113	24,899,540
Depreciation	(1,731,995)	(18,037)	(279,071)	(50,190)	(658,387)	(119,606)	(190,556)	(3,047,842)
Transfers	-	-	-	(315,258)	-	315,258	-	-
Balance at 30 June 2023	93,058,700	634,869	8,981,907	-	22,352,500	5,682,715	2,392,520	133,103,211
Comprises:								
Gross balance at 30 June 2023	116,157,339	1,100,572	11,382,710	-	71,216,000	5,682,715	2,392,520	207,931,856
Accumulated depreciation at 30 June 2023	(23,098,639)	(465,703)	(2,400,803)	-	(48,863,500)	-	-	(74,828,645)
Balance at 30 June 2023	93,058,700	634,869	8,981,907	-	22,352,500	5,682,715	2,392,520	133,103,211
Additions	2,226,902	243	115,658	-	-	79,253	126,105	2,548,161
Depreciation	(2,341,268)	(13,867)	(159,051)	-	(916,606)	(250,586)	(146,572)	(3,827,950)
Balance at 30 June 2024	92,944,334	621,245	8,938,514	-	21,435,894	5,511,382	2,372,053	131,823,422
Comprises:								
Gross balance at 30 June 2024	118,384,241	1,100,815	11,498,368	-	71,216,000	5,761,968	2,518,625	210,480,017
Accumulated depreciation at 30 June 2024	(25,439,907)	(479,570)	(2,559,854)	-	(49,780,106)	(250,586)	(146,572)	(78,656,595)
Balance at 30 June 2024	92,944,334	621,245	8,938,514	-	21,435,894	5,511,382	2,372,053	131,823,422



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**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

10. INFRASTRUCTURE (Continued)

(b) Carrying Amount Measurements

Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
(i) Fair Value - as determined at the last valuation date					
Infrastructure - roads	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - footpaths	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - drainage	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - parks and ovals	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - bridges	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - other	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life
Infrastructure - recreation	Level 3	Cost approach using depreciated replacement cost	Independent valuer	June 2023	Current replacement costs, condition assessments, depreciated values, residual values and remaining estimated useful life

3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they are potential to result in a significantly higher or lower fair value measurement.

the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. FIXED ASSETS

(a) Depreciation

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings	8 to 89 years
Furniture and equipment	2 to 20 years
Plant and equipment	5 to 25 years
Sealed roads and streets	
formation	not depreciated
pavement	77 years
seal	
- bituminous seals	20 years
- asphalt surfaces	20 years
Gravel roads	
formation	not depreciated
pavement	77 years
Infrastructure - footpaths	75 to 85 years
Infrastructure - drainage	40 to 80 years
Infrastructure - parks & ovals	10 to 85 years
Infrastructure - bridges	60 to 90 years
Infrastructure - other	10 to 85 years
Infrastructure - recreation	10 to 85 years
Right-of-use assets - plant and equipment	3 to 10 years

Revision of useful lives of plant and equipment

The useful lives of buildings were reviewed during the reporting period, which has resulted in additional depreciation of \$111,920 being booked during 2022/2023.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

11. FIXED ASSETS (Continued)

MATERIAL ACCOUNTING POLICIES

Initial recognition

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

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

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

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

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

Measurement after recognition

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

Reportable Value

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

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

Revaluation

Land and buildings classified as property, plant and equipment, *infrastructure or vested improvements that the local government controls* and measured at reportable value, are only required to be revalued every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on land vested in the Shire.

Whilst the regulatory framework only requires a revaluation to occur every five years, it also provides for the Shire to revalue earlier if it chooses to do so.

For land, buildings and infrastructure, increases in the carrying amount arising on revaluation of asset classes are credited to a revaluation surplus in equity.

Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset.
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Impairment

In accordance with *Local Government (Financial Management) Regulations 17A(4C)*, the Shire is not required to comply with *AASB 136 Impairment of Assets* to determine the recoverable amount of its non-financial assets that are land or buildings classified as property, plant and equipment, infrastructure or vested improvements that the local government controls in circumstances where there has been an impairment indication of a general decrease in asset values.

In other circumstances where it has been assessed that one or more of these non-financial assets are impaired, the asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains or losses on disposal

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. LEASES

(a) Right-of-Use Assets

Movement in the balance of each class of right-of-use asset between the beginning and the end of the current financial year.

Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
	\$	\$
Balance at 1 July 2022	57,518	57,518
Depreciation	(5,898)	(5,898)
Balance at 30 June 2023	51,620	51,620
Gross balance amount at 30 June 2023	58,989	58,989
Accumulated depreciation at 30 June 2023	(7,369)	(7,369)
Balance at 30 June 2023	51,620	51,620
Depreciation	(5,899)	(5,899)
Balance at 30 June 2024	45,721	45,721
Gross balance amount at 30 June 2024	58,989	58,989
Accumulated depreciation at 30 June 2024	(13,268)	(13,268)
Balance at 30 June 2024	45,721	45,721

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the Shire is the lessee:

	2024 Actual	2023 Actual
	\$	\$
Depreciation on right-of-use assets	(5,899)	(5,898)
Finance charge on lease liabilities	(776)	(1,352)
Total amount recognised in the statement of comprehensive income	(6,675)	(7,250)
Total cash outflow from leases	(20,576)	(20,576)
(b) Lease Liabilities		
Current	15,242	19,800
Non-current	-	15,242
27(c)	15,242	35,042

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

MATERIAL ACCOUNTING POLICIES

Leases

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 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 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 that are classified as short-term leases (i.e. a lease with a 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.

Details of individual lease liabilities required by regulations are provided at Note 27(c).

Right-of-use assets - measurement

Right-of-use assets are measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not recognised in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 11 under revaluation for details on the material accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the Shire anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

12. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.
Less than 1 year

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income

2024 Actual	2023 Actual
\$	\$
27,781	77,471
27,781	77,471
49,643	49,338

MATERIAL ACCOUNTING POLICIES

The Shire as Lessor

Upon entering into each contract as a lessor, the Shire assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the Shire applies AASB 15 *Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
 Prepaid rates
 Accrued payroll liabilities
 ATO liabilities
 Bonds and deposits held
 Accrued expenses
 Accrued interest on loans

2024	2023
\$	\$
288,725	352,117
50,616	49,980
132,058	116,376
79,759	411,724
44,905	51,709
46,257	39,700
1,042	1,517
643,362	1,023,123

MATERIAL ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the Shire becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and any consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year 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 usually paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Prepaid rates

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises income for the prepaid rates that have not been refunded.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

14. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities

2024	2023
\$	\$
143,340	143,340
2,238,515	176,668
2,381,855	320,008
143,340	143,340
143,340	143,340

Reconciliation of changes in contract liabilities

Opening balance

The aggregate amount of the performance obligations unsatisfied (or partially unsatisfied) in relation to these contract liabilities was \$143,340 (2023: \$143,340)

The Shire expects to satisfy the performance obligations, from contracts with customers unsatisfied at the end of the reporting period, within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions
Revenue from capital grant/contributions held as a liability at the start of the period

176,668	539,661
2,171,367	103,805
(109,520)	(466,798)
2,238,515	176,668

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

2,238,515	176,668
2,238,515	176,668

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

MATERIAL ACCOUNTING POLICIES

Contract liabilities

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the Shire's obligations to construct recognisable non-financial assets to identified specifications to be controlled by the Shire which are yet to be satisfied. Capital grant/contribution liabilities are recognised as income when the obligations in the contract are satisfied.

Fair values for non-current capital grant/contribution liabilities, not expected to be extinguished within 12 months, are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

15. BORROWINGS

	Note	2024			2023		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Debentures		24,014	25,445	49,459	22,660	49,459	72,119
Total secured borrowings	27(a)	24,014	25,445	49,459	22,660	49,459	72,119

Secured liabilities and assets pledged as security

MATERIAL ACCOUNTING POLICIES

Borrowing costs

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

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

Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 24(i)) due to the unobservable inputs, including own credit risk.

Risk

Details of individual borrowings required by regulations are provided at Note 27(a).

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2024	2023
	\$	\$
Current provisions		
Employee benefit provisions		
Annual leave	234,471	257,947
Long service leave	131,025	137,743
	365,496	395,690
Employee related other provisions		
Employment on-costs	74,198	5,839
	74,198	5,839
Total current employee related provisions	439,694	401,529
Non-current provisions		
Employee benefit provisions		
Long service leave	59,170	59,879
	59,170	59,879
Employee related other provisions		
Employment on-costs	4,501	3,561
	4,501	3,561
Total non-current employee related provisions	63,671	63,440
Total employee related provisions	503,365	464,969

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

MATERIAL ACCOUNTING POLICIES

Employee benefits

The Shire's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial position.

Other long-term employee benefits

Long-term employee benefits provisions 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.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

17. REVALUATION SURPLUS

	2024 Opening Balance	2024 Closing Balance	2023 Opening Balance	Total Movement on Revaluation	2023 Closing Balance
	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	3,208,375	3,208,375	3,208,375	-	3,208,375
Revaluation surplus - Buildings	16,080,133	16,080,133	16,080,133	-	16,080,133
Revaluation surplus - Furniture and equipment	28,470	28,470	28,470	-	28,470
Revaluation surplus - Plant and equipment	781,483	781,483	781,483	-	781,483
Revaluation surplus - Infrastructure - roads	50,188,262	50,188,262	32,616,706	17,571,556	50,188,262
Revaluation surplus - Infrastructure - footpaths	501,810	501,810	978,382	(476,572)	501,810
Revaluation surplus - Infrastructure - drainage	10,205,196	10,205,196	11,178,719	(973,523)	10,205,196
Revaluation surplus - Infrastructure - parks and ovals	523,852	523,852	532,216	(8,364)	523,852
Revaluation surplus - Infrastructure - bridges	14,231,393	14,231,393	8,373,274	5,858,119	14,231,393
Revaluation surplus - Infrastructure - other	5,349,200	5,349,200	3,293,989	2,055,211	5,349,200
Revaluation surplus - Infrastructure - recreation	2,307,501	2,307,501	1,434,388	873,113	2,307,501
	103,405,675	103,405,675	78,506,135	24,899,540	103,405,675

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

18. RESTRICTIONS OVER FINANCIAL ASSETS

	Note	2024 Actual \$	2023 Actual \$
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3	5,462,559	3,121,207
		5,462,559	3,121,207
The restricted financial assets are a result of the following specific purposes to which the assets may be used:			
Restricted reserve accounts	28	3,035,799	2,749,490
Contract liabilities	14	143,340	143,340
Capital grant liabilities	14	2,238,515	176,668
Bonds and deposits	13	44,905	51,709
Total restricted financial assets		5,462,559	3,121,207
19. UNDRAWN BORROWING FACILITIES AND CREDIT STANDBY ARRANGEMENTS			
Bank overdraft limit		50,000	50,000
Bank overdraft at balance date		-	-
Credit card limit		10,000	10,000
Credit card balance at balance date		(1,573)	(1,308)
Total amount of credit unused		58,427	58,692
Loan facilities			
Loan facilities - current	15	24,014	22,660
Loan facilities - non-current	15	25,445	49,459
Total facilities in use at balance date		49,459	72,119
Unused loan facilities at balance date		NIL	NIL

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

20. CONTINGENT LIABILITIES

The Shire of Boyup Brook has identified the following sites, in relation to land owned, vested or leased, that is

- Lot 5616 Boyup Brook North Road - Landfill site
- Lot 46 Walshaws Road, Kulikup - Previous landfill site, possibly contaminated, investigation required
- Lot 147 Jayes Road - Transfer station site, possibly contaminated, investigation required
- Lot 12972 Boyup-Kojonup Road - Previous landfill site, possibly contaminated, investigation required
- 57 Charteriss Road, Wilga - Previous landfill site, possibly contaminated, investigation required
- Lot 13180 Condinup Road, Dinninup - Previous landfill site, possibly contaminated, investigation required
- Lot 201 Stanton Road - Liquid waste disposal site, contaminated
- Lot 40 Boyup-Cranbrook Road - Previous landfill site, possibly contaminated, investigation required
- 169 Railway Parade, Boyup Brook - Liquid waste site, possibly contaminated, investigation required
- Lot 377 Connolly Street, Boyup Brook - Shire depot, possibly contaminated, investigation required

The Shire has completed a post closure management plan for the landfill site situated on Lot 5616 Boyup Brook North Road. The Shire employs a progressive capping approach, where each trench is capped once filled, with revegetation of the filled area taking place once the trench area is exhausted. Revegetation is funded from operating budgets. It is anticipated no major rehabilitation works will be required at this site.

Until the Shire conducts investigations to determine the presence and scope of the contamination, assess the risk, and agree with Department of Water and Environmental Regulation (DWER) on the need and criteria for remediation, the Shire is unable to estimate the potential costs and timing of outflows associated with remediation of the remaining sites. This approach is consistent with the DWER Guidelines.

21. CAPITAL COMMITMENTS

	2024	2023
	\$	\$
Contracted for:		
- plant & equipment purchases	375,359	-
	375,359	-
Payable:		
- not later than one year	375,359	-

In 2023/2024 the Shire had contractual commitments of \$375,359 for the purchase of a grader.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

22. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration

Fees, expenses and allowances to be paid or reimbursed to elected council members.

Note	2024 Actual \$	2024 Budget \$	2023 Actual \$
President's annual allowance	10,280	10,280	10,280
President's meeting attendance fees	15,693	15,693	14,640
President's annual allowance for ICT expenses	1,440	1,440	1,440
	<u>27,413</u>	<u>27,413</u>	<u>26,360</u>
Deputy President's annual allowance	2,570	2,570	2,570
Deputy President's meeting attendance fees	8,395	8,188	8,395
Deputy President's annual allowance for ICT expenses	1,440	1,440	1,440
Deputy President's travel and accommodation expenses	2,102	1,300	2,130
	<u>14,507</u>	<u>13,498</u>	<u>14,535</u>
All other council member's meeting attendance fees	52,765	52,469	58,765
All other council member's annual allowance for ICT expenses	9,006	9,105	10,080
All other council member's travel and accommodation expenses	3,611	2,100	5,497
	<u>65,382</u>	<u>63,674</u>	<u>74,342</u>
	<u>107,302</u>	<u>104,585</u>	<u>115,237</u>

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the Shire during the year are as follows:

Short-term employee benefits	416,301	413,978
Post-employment benefits	52,946	56,650
Employee - other long-term benefits	9,329	5,649
Employee - termination benefits	-	28,565
Council member costs	<u>107,302</u>	<u>115,237</u>
	<u>585,878</u>	<u>620,079</u>

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the Shire's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

SHIRE OF BOYUP BROOK
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2024

22. RELATED PARTY TRANSACTIONS

Transactions with related parties

Transactions between related parties and the Shire are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2024 Actual \$	2023 Actual \$
Purchase of goods and services	9,606	7,544

Related Parties

The Shire's main related parties are as follows:

- i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the Shire, directly or indirectly, including any council member, are considered key management personnel and are detailed in Notes 22(a) and 22(b).
- ii. Other Related Parties

Outside of normal citizen type transactions with the Shire, there were no other related party transactions involving key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.
- iii. Entities subject to significant influence by the Shire

There were no such entities requiring disclosure during the current or previous year.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

23. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

The Shire did not have any events occurring after the reporting date that have a significant effect on the financial statements.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

24. OTHER MATERIAL ACCOUNTING POLICIES

a) Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

b) Current and non-current classification

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial report is presented.

e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in this annual financial report relate to the original budget estimate for the relevant item of disclosure.

f) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

g) Fair value of assets and liabilities

Fair value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

h) Interest revenue

Interest revenue is calculated by applying the effective interest rate to the gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of the service capacity of an asset.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

j) Impairment of assets

In accordance with Australian Accounting Standards the Shire's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount except for non-financial assets that are:

- land and buildings classified as property, plant and equipment;
- infrastructure; or
- vested improvements that the local government controls, in circumstances where there has been an impairment indication of a general decrease in asset values.

These non-financial assets are assessed in accordance with the regulatory framework detailed in Note 11.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. AASB 116 *Property, Plant and Equipment*) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

25. RATING INFORMATION

(a) General Rates											
RATE TYPE	Basis of valuation	Rate in \$	Number of Properties	2023/24 Actual Rateable Value*	2023/24 Actual Revenue	2023/24 Actual Interim Rates	2023/24 Actual Total Revenue	2023/24 Budget Rate	2023/24 Budget Interim Rate	2023/24 Budget Total Revenue	2022/23 Actual Total Revenue \$
(i) General rates											
General Rate - GRV	Gross rental valuation	0.158467	298	3,444,350	545,816	(821)	544,995	545,845	1,000	546,845	511,553
General Rate - UV	Unimproved valuation	0.005903	582	432,887,085	2,555,332	13,162	2,568,494	2,556,787	-	2,556,787	2,368,500
Total general rates			880	436,331,435	3,101,148	12,341	3,113,489	3,102,632	1,000	3,103,632	2,880,053
(ii) Minimum payment											
General Rate - GRV	Gross rental valuation	1.179	56	246,432	66,024		66,024	66,024	-	66,024	58,406
General Rate - UV	Unimproved valuation	1.067	383	42,772,828	408,661		408,661	409,728	-	409,728	396,806
Total minimum payments			439	43,019,260	474,685	-	474,685	475,752	-	475,752	455,212
Total general rates and minimum payments			1,319	479,350,695	3,575,833	12,341	3,588,174	3,578,384	1,000	3,579,384	3,335,265
(iii) Ex-gratia Rates											
CBH ex-gratia			1		1,390	-	1,390	1,390	-	1,390	1,390
Total amount raised from rates (excluding general rates)			1	-	1,390	-	1,390	1,390	-	1,390	1,390
Concessions							(2,822)			(1,705)	(1,087)
Total Rates							3,586,742			3,579,069	3,335,568
Rate instalment interest							8,105				3,875
Rate overdue interest							1,275				19,357

The rate revenue was recognised from the rate record as soon as practicable after the Shire resolved to impose rates in the financial year as well as when the rate record was amended to ensure the information in the record was current and correct.

* Taxable Value at time of raising of rate.

SHIRE OF BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2024

26. DETERMINATION OF SURPLUS OR DEFICIT

		2023/24 2023/24 Budget (30 June 2024 Carried Forward)	2022/23 (30 June 2023 Carried Forward)
Note	2023/24 (30 June 2024 Carried Forward)		
	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Fair value adjustments to financial assets at fair value through profit or loss	4	(1,681)	(3,686)
Add: Loss on disposal of assets		8,182	26,985
Add: Depreciation		4,623,108	3,586,909
Non-cash movements in non-current assets and liabilities:			
Pensioner deferred rates		(19,053)	(15,774)
Employee benefit provisions		231	3,197
Accrued wages		15,682	23,446
Accrued interest on borrowings		(475)	(450)
Accrued expenses		6,557	(22,618)
Accrued interest income		(6,807)	2,420
Biological assets		100,569	152,779
Inventory		17,400	(11,930)
Non-cash amounts excluded from operating activities		4,743,713	3,631,544
(b) Surplus or deficit after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	28	(3,035,799)	(2,881,490)
Less: Current assets not expected to be received at end of year			
- Inventories	6	(31,968)	(49,369)
- Biological assets	7(a)	(158,702)	(259,271)
- Accrued interest income		(6,808)	-
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15	24,014	22,660
- Accrued salaries and wages	13	132,058	116,376
- Accrued interest on loans	13	1,042	1,517
- Accrued expense	13	46,257	39,700
- Current portion of lease liabilities	12(b)	15,242	19,800
Total adjustments to net current assets		(3,014,664)	(2,858,077)
Net current assets used in the Statement of Financial Activity			
Total current assets		10,198,737	8,460,297
Less: Total current liabilities		(3,504,167)	(1,787,120)
Less: Total adjustments to net current assets		(3,014,664)	(2,858,077)
Surplus or deficit after imposition of general rates		3,679,906	3,815,100

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

27. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual				Budget			
		Principal at 1 July 2022	New Loans During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Loans During 2023-24	Principal Repayments During 2023-24	Principal at 1 July 2023	Principal at 30 June 2024
		\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing		33,166	-	(7,585)	25,581	-	-	17,994	9,956
Swimming pool		60,336	-	(13,798)	46,538	-	-	32,742	18,120
Caravan Park Abultions		-	-	-	-	-	-	-	250,000
Total		93,502	-	(21,383)	72,119	-	(22,660)	50,736	278,076

Borrowing Finance Cost Payments			
Purpose	Loan Number	Institution	Date final payment is due
Staff Housing	115	WATC*	13/03/2026
Swimming pool	114	WATC*	10/02/2026
Total			

Actual for year ending 30 June 2023		Budget for year ending 30 June 2024	
\$	\$	\$	\$
(1,707)	(1,246)	(1,388)	(1,388)
(3,037)	(2,195)	(2,529)	(2,529)
(4,744)	(3,441)	(3,917)	(3,917)
(4,744)	(3,441)	(3,917)	(3,917)

* WA Treasury Corporation

**SHIRE OF BOYUP BROOK
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FOR THE YEAR ENDED 30 JUNE 2024**

27. BORROWING AND LEASE LIABILITIES (Continued)

(b) New Borrowings - 2023/24

Particulars/Purpose	Institution	Loan Type	Term Years	Interest Rate	Amount Borrowed		Amount (Used)		Total Interest & Charges	Actual Balance Unspent
					2024 Actual	2024 Budget	2024 Actual	2024 Budget		
Caravan Park Abolitions	WATC*	Debenture	10	3.10%	\$ -	\$ 250,000	\$ -	\$ -	\$ -	\$ -
* WA Treasury Corporation										

(c) Lease Liabilities

Purpose	Note	Actual				Budget			
		Principal at 1 July 2022	New Leases During 2022-23	Principal Repayments During 2022-23	Principal at 30 June 2023	New Leases During 2023-24	Principal Repayments During 2023-24	Principal at 30 June 2024	
Gymnasium equipment		\$ 54,266	\$ -	\$ (19,224)	\$ 35,042	\$ -	\$ -	\$ 15,242	
Total Lease Liabilities	12(b)	54,266	-	(19,224)	35,042	-	(19,800)	15,242	

Lease Finance Cost Payments		Actual for year ending 30 June 2023		Budget for year ending 30 June 2024	
Purpose	Lease Number	Institution	Interest Rate	Date final payment is due	
Gymnasium equipment	L001	MAIA Financial	3.01%	31/03/2025	
Total Finance Cost Payments					\$ (1,352)

SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024

28. RESERVE ACCOUNTS

	2024			2024			2024			2024			2024			2023			2023		
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Opening	Transfer	Transfer	Transfer	Transfer	Transfer	Opening	Transfer	Transfer	Transfer	Transfer	Transfer	Opening	Transfer	Transfer	Opening	Transfer	Transfer	Opening	Transfer	Transfer
	Balance	to	(from)	to	(from)	(from)	Balance	to	(from)	(from)	(from)	(from)	Balance	to	(from)	Balance	to	(from)	Balance	to	(from)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council																					
(a) Leave reserve	34,375	1,370	-	-	-	-	34,375	63	-	-	-	-	33,438	889	-	33,486	-	-	34,375	-	-
(b) Plant reserve	231,351	109,221	-	-	-	-	231,351	100,421	-	-	-	-	331,772	5,982	-	225,369	5,982	-	231,351	-	-
(c) Building reserve	759,976	40,289	-	-	-	-	759,976	11,383	-	-	-	-	771,359	19,650	-	740,326	19,650	-	759,976	-	-
(d) Community housing reserve	220,560	8,790	-	-	-	-	220,560	401	-	-	-	-	220,961	5,703	-	214,857	5,703	-	220,560	-	-
(e) Emergency reserve	12,830	512	-	-	-	-	12,830	23	-	-	-	-	12,853	331	-	12,499	331	-	12,830	-	-
(f) Insurance claim reserve	15,636	623	-	-	-	-	15,636	28	-	-	-	-	15,664	405	-	15,231	405	-	15,636	-	-
(g) Other recreation reserve	51,982	17,072	-	-	-	-	51,982	15,095	-	-	-	-	67,077	1,345	-	50,637	1,345	-	51,982	-	-
(h) Commercial reserve	464,312	18,505	-	-	-	-	464,312	844	-	-	-	-	465,156	12,005	-	452,307	12,005	-	464,312	-	-
(i) Bridges reserve	160	30,006	-	-	-	-	160	30,000	-	-	-	-	30,160	4	-	156	4	-	160	-	-
(j) Aged accommodation reserve	32,498	2,167	-	-	-	-	32,498	59	-	-	-	-	32,557	840	-	31,658	840	-	32,498	-	-
(k) Road contributions reserve	29,415	1,173	-	-	-	-	29,415	53	-	-	-	-	29,468	760	-	28,655	760	-	29,415	-	-
(l) IT/Office equipment reserve	41,041	1,636	-	-	-	-	41,041	75	-	-	-	-	41,116	1,061	-	39,980	1,061	-	41,041	-	-
(m) Civic receptions reserve	17,249	687	-	-	-	-	17,249	31	-	-	-	-	17,280	446	-	16,803	446	-	17,249	-	-
(n) Unspent grants reserve	82	3	-	-	-	-	82	-	-	-	-	-	82	3	-	79	3	-	82	-	-
(o) Unspent community grants reserve	126	5	-	-	-	-	126	-	-	-	-	-	126	4	-	122	4	-	126	-	-
(p) Rylington park working capital reserve	363,752	-	-	-	-	-	363,752	661	-	-	-	-	226,413	9,405	-	354,347	9,405	-	363,752	-	-
(q) Rylington park community projects reserve	474,145	60,793	-	-	-	-	474,145	863	-	-	-	-	475,008	60,663	-	413,482	60,663	-	474,145	-	-
(r) Co-Contributions Reserve	-	100,000	-	-	-	-	-	100,000	-	-	-	-	100,000	-	-	-	-	-	-	-	-
(s) Waste Reserve	-	10,000	-	-	-	-	-	10,000	-	-	-	-	10,000	-	-	-	-	-	-	-	-
	2,749,490	402,852	(116,543)	-	-	-	2,749,490	270,000	(138,000)	(138,000)	(138,000)	(138,000)	2,881,490	119,496	-	2,629,994	119,496	-	2,749,490	-	-

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserve accounts.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

28. RESERVE ACCOUNTS (continued)

In accordance with council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Name of reserve account	Purpose of the reserve account
Restricted by council	
(a) Leave reserve	- to be used to fund annual, long service leave and redundancy requirements.
(b) Plant reserve	- to be used for the purchase of plant items, including graders, trucks, utes, sedans, rollers etc.
(c) Building reserve	- to be used to fund future maintenance of shire owned buildings, including heritage buildings.
(d) Community housing reserve	- to be used to fund maintenance of the Homeswest Housing Units in Forrest & Proctor Streets.
(e) Emergency reserve	- to be used to fund emergency situations outside working hours for example, trees on roads, minor flooding, car accidents and supply of services and materials deemed necessary in an emergency.
(f) Insurance claim reserve	- to be used to fund the excess on certain insurance claims.
(g) Other recreation reserve	- to be used to fund improvements to the recreation facilities and grounds.
(h) Commercial reserve	- to be used to fund future economic development, enhancement & promotion of the district.
(i) Bridges reserve	- to be used to fund future requirements of bridge works.
(j) Aged accommodation reserve	- to be used to fund future requirements of aged accommodation.
(k) Road contributions reserve	- to set aside contributions from developers.
(l) IT/Office equipment reserve	- to be used to fund future IT requirements.
(m) Civic receptions reserve	- to quarantine unspent 'Refreshments and Receptions' budgets to fund future receptions needs.
(n) Unspent grants reserve	- to quarantine forward grant payments e.g. Federal Assistance Grants, to fund expenses incurred in the intended year.
(o) Unspent community grants reserve	- for the purpose of holding unallocated/spent community donation/MOU budgets (2% of annual rates), to fund extraordinary community donations or MOU's.
(p) Rylington park working capital reserve	- to be used to as working capital for the running and maintenance of the Rylington Park farm.
(q) Rylington park community projects reserve	- to be used for the community contribution only towards major community projects.
(r) Co-Contributions Reserve	- to be used to fund co-contributions towards grants approved by Council.
(s) Waste Reserve	- to be used to fund works required to the Shire's waste facilities including the transfer station.

**SHIRE OF BOYUP BROOK
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2024**

29. TRUST FUNDS

There were no funds held at 30 June 2024 or 30 June 2023, which were required to be held in trust.

CROSS CHECK

ANNUAL FINANCIAL REPORT CHECKLIST FOR THE YEAR ENDED 30TH JUNE 2024

NOTE: The Cross Check contained within the Shire of Somewhere Manual should be completed manually against the printed Financial Statements as this is an initial cross check to aid completion of the Financial Report

		2024 Actual \$	2024 Budget \$	2023 Actual \$
Statements require final manual cross check		0.00	0.00	0.00
Table of Contents	Check page numbers are correct.			
	Check Vision is correct.			
	Check address is correct			
Statement by Chief Executive Officer	Check correct council and CEO name are inserted.			
Statement of Comprehensive Income – By Nature	Check all note numbers are relevant (i.e. not changed/deleted) and adjacent totals tie up to totals contained in the relevant note.			
	Rates - to agree to Note 2(a)	0.00		0.00
	Rates - to agree to Note 25	0.00		0.00
	Grants, subsidies and contributions - to agree to Note 2(a)	0.00		0.00
	Fees and charges - to agree to Note 2(a)	0.00		0.00
	Service charges - to agree to Note 2(a)	0.00		0.00
	Interest revenue - to agree to Note 2(a)	0.00		0.00
	Interest revenue - to agree to Note 2(a)	0.00		0.00
	Other revenue - to agree to Note 2(a)	0.00		0.00
	Employee costs - to agree to Note 2(b)	0.00		0.00
	Depreciation - to agree to Note 9(a),10(a),12(a),12	0.00		0.00
	Finance costs - to agree to Note 2(b)	0.00		0.00
	Other expenditure - to agree to Note 2(b)	0.00		0.00
	Capital grants, subsidies and contributions - to agree to Note 2(a)	0.00		0.00
	Fair value adjustments to financial assets at fair value through profit or loss - to agree to Note 4	0.00		0.00
	Fair value adjustments to investment property - to agree to Note 12	0.00		0.00
	Share of net profit of associates accounted for using the equity method - to agree to Note 22(e)	0.00		0.00
	Loss on revaluation of PPE - to agree to Note 9(a)	0.00		0.00
	Loss on revaluation of infrastructure - to agree to Note 10(a)	0.00		0.00
	Changes in asset revaluation surplus - to agree to Note 17	0.00		0.00
	Share of other comprehensive income of associates accounted for using the equity method - to agree to Note 17	0.00		0.00
	Share of other comprehensive income of associates accounted for using the equity method - to agree to Note 22	0.00		0.00
	Total other comprehensive income for the period - to agree to Note 17	0.00		0.00
	Net Result to agree to:			
	- Function & Activity note 24.(b)	0.00		0.00
	- Statement of Changes in Equity	0.00		0.00
	- Cashflow reconciliation - Note 17.(b)	0.00		0.00
	Revenue items should agree to:			
	- corresponding revenue totals per Function and Activity Note 24.(b)	0.00		0.00
	- revenue total plus amount required to be raised from rates per Statement of Financial Activity.	0.00		0.00
	Expense items should agree to:			
	- expense total per Function and Activity Note 24.(b)	0.00		0.00
	- expense total per Statement of Financial Activity.	0.00		0.00
	Other Comprehensive Income to agree to:			
	- Statement of Changes in Equity	0.00		0.00
	Total Comprehensive Income to agree to:			
	- Statement of Changes in Equity	0.00		0.00
Statement of Financial Position	Check all note numbers are relevant (i.e. none changed/deleted) and adjacent totals tie up to totals contained in the relevant note.			
	Retained Surplus totals to agree to Statement of Changes in Equity.	0.00		0.00
	Reserve accounts – Totals to agree to Statement of Changes in Equity.	0.00		0.00
	Reserves – Revaluation Surplus Totals to agree to Statement of Changes in Equity.	0.00		0.00
	Total Assets agree to Note 24	0.00		0.00
	Check Net Assets = Total Equity (i.e. statement balances).	0.00		0.00
	Current assets			
	Cash and cash equivalents - to agree to Note 3	0.00		0.00
	Trade and other receivables - to agree to Note 5	0.00		0.00
	Other financial assets - to agree to Note 4(a)	0.00		0.00
	Inventories - to agree to Note 6	0.00		0.00
	Other assets - to agree to Note 8	0.00		0.00
	Assets classified as held for sale - to agree to Note 8	0.00		0.00
	Non-current assets			
	Trade and other receivables - to agree to Note 5	0.00		0.00
	Other financial assets - to agree to Note 4	0.00		0.00
	Inventories - to agree to Note 6	0.00		0.00
	Investment in associate - to agree to Note 22(a)	0.00		0.00
	Property, plant and equipment - to agree to Note 9(a)	0.00		0.00
	Infrastructure - to agree to Note 10(a)	0.00		0.00
	Right-of-use assets - to agree to Note 12(a)	0.00		0.00
	Investment property - to agree to Note 12	0.00		0.00
	Intangible assets - to agree to Note 12	0.00		0.00
	Current liabilities			
	Trade and other payables - to agree to Note 13	0.00		0.00
	Other liabilities - to agree to Note 14	0.00		0.00
	Lease liabilities - to agree to Note 12(b)	0.00		0.00
	Borrowings - to agree to Note 15	0.00		0.00
	Employee related provisions - to agree to Note 16	0.00		0.00
	Other provisions - to agree to Note 16	0.00		0.00
	Non-current liabilities			
	Trade and other payables - to agree to Note 13	0.00		0.00
	Other liabilities - to agree to Note 14	0.00		0.00
	Lease liabilities - to agree to Note 12(b)	0.00		0.00
	Borrowings - to agree to Note 15	0.00		0.00
	Employee related provisions - to agree to Note 16	0.00		0.00
	Other provisions - to agree to Note 16	0.00		0.00
	Equity			
	Reserve accounts - to agree to Note 28	0.00		0.00
	Revaluation surplus - to agree to Note 17	0.00		0.00
Statement of Changes in Equity	Check transfer from/(to) Reserves and (to)/from Retained Surplus agrees.	0.00		0.00
	Check Total Reserve Accounts agrees to Note 28	0.00		0.00
	Check Total Revaluation Surplus agrees to Note 17	0.00		0.00
	Check closing balances adds up	0.00		0.00
	Check restated opening balances adds up	0.00		0.00
Statement of Cash Flows Workings - Appendix 1	Check prior year opening balance adds up	0.00		0.00
	Total Movement in Financial Assets agrees to detail per notes	0.00		
	Total Movement in Receivables agrees to detail per notes	0.00		
	Total Movement in Other Assets agrees to detail per notes	0.00		
	Total Movement in Investment in Associates agrees to detail per notes	0.00		
	Total Movement in Inventory to detail per notes	0.00		
	Total Movement in Property, Plant and Equipment agrees to detail per notes	0.00		
	Total Movement in Infrastructure agrees to detail per notes	0.00		
	Total Movement in Investment Property agrees to detail per notes	0.00		
	Total Movement in Intangible Assets agrees to detail per notes	0.00		
	Total Movement in Right of use Assets agrees to detail per notes	0.00		
		0.00		

CROSS CHECK

ANNUAL FINANCIAL REPORT CHECKLIST FOR THE YEAR ENDED 30TH JUNE 2024

NOTE: The Cross Check contained within the Shire of Somewhere Manual should be completed manually against the printed Financial Statements as this is an initial cross check to aid completion of the Financial Report

		2024 Actual \$	2024 Budget \$	2023 Actual \$
	Total Movement in Payables agrees to detail per notes	0.00		
	Total Movement in Other Liabilities agrees to detail per notes	0.00		
	Total Movement in Lease Liabilities agrees to detail per notes	0.00		
	Total Movement in Long Term Borrowings agrees to detail per notes	0.00		
	Total Movement in Employee Provisions agrees to detail per notes	0.00		
	Total Movement in Other Provisions agrees to detail per notes	0.00		
	Total Movement in Equity agrees to detail per notes	0.00		
Statement of Cash Flows	Check all note numbers are relevant (i.e. none changed/deleted) and adjacent totals tie up to totals contained in the relevant note.			
	Net cash from operations agrees to Note 17(b)	0.00		0.00
	Payments for purchase of property, plant & equipment agrees to Note 9(a)	0.00		0.00
	Payments for construction of infrastructure agrees to Note 10(a)	0.00		0.00
	Payments for investment property agrees to Note 12	0.00		0.00
	Payments for intangible assets agrees to Note 12	0.00		0.00
	Repayment of long term borrowings should agree to Note 27(a)	0.00		0.00
	Payments for principal portion of lease liabilities should agree to Note 27(c)	0.00		0.00
	Proceeds from New long term borrowings should agree to Note 27(a)	0.00		0.00
	Cash and Cash Equivalents at the end of the year agrees to Note 17(a)	0.00		0.00
	Cash and Cash Equivalents agrees to SOFP.	0.00		0.00
Statement of Financial Activity	Check all note numbers are relevant (i.e. none changed/deleted) and adjacent totals tie up to totals contained in the relevant note.			
	General rates agrees to rates note 25(a)	0.00	0.00	0.00
	Rates excluding general rates agrees to rates note 25(a)	0.00	0.00	0.00
	Fair value adjustments to financial assets at fair value through profit or loss - to agree to Note 4	0.00		0.00
	Fair value adjustments to investment property - to agree to Note 12	0.00		0.00
	Share of net profit of associates accounted for using the equity method - to agree to Note 22(e)	0.00		0.00
	Non cash amounts excluded from operating activities - to agree to Note 26(a)	0.00	0.00	0.00
	Proceeds from financial assets at amortised cost - self supporting loans - to agree to Note 27(a)	0.00	0.00	0.00
	Distributions from investments in associates - to agree to Note	0.00		0.00
	Payments for investments in associates - to agree to Note	0.00		0.00
	Right of use assets received - non cash - to agree to Note 12(a)	0.00		0.00
	Purchase of property, plant and equipment - to agree to Note 9(a)	0.00		0.00
	Purchase and construction of infrastructure - to agree to Note 10(a)	0.00		0.00
	Purchase of investment property - to agree to Note 12	0.00		0.00
	Payments for intangible assets - to agree to Note 12	0.00		0.00
	Non-cash amounts excluded from investing activities - to agree to Note 26(a)	0.00	0.00	0.00
	Proceeds from borrowings - to agree to Note 27(a)	0.00	0.00	0.00
	Proceeds from new leases - non cash - to agree to Note 27(c)	0.00	0.00	0.00
	Transfers from reserve accounts - to agree to Note 28	0.00	0.00	0.00
	Repayment of borrowings - to agree to Note 27(a)	0.00	0.00	0.00
	Payments for principal portion of lease liabilities - to agree to Note 27(c)	0.00	0.00	0.00
	Transfers to reserve accounts - to agree to Note 28	0.00	0.00	0.00
	Non-cash amounts excluded from financing activities - to agree to Note 26(a)	0.00	0.00	0.00
	Check surplus agrees to prior year closing surplus	0.00		
	Opening Surplus/(Deficit) to agree to Note 26	0.00		
	Closing Surplus/(Deficit) to agree to Note 26	0.00	0.00	0.00

ANNUAL FINANCIAL REPORT CHECKLIST
FOR THE YEAR ENDED 30TH JUNE 2024

2024 Actual \$	2024 Budget \$	2023 Actual \$
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CROSS CHECK

ANNUAL FINANCIAL REPORT CHECKLIST FOR THE YEAR ENDED 30TH JUNE 2024

NOTE: The Cross Check contained within the Shire of Somewhere Manual should be completed manually against the printed Financial Statements as this is an initial cross check to aid completion of the Financial Report

		2024 Actual \$	2024 Budget \$	2023 Actual \$
Rating information - Note 25.	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	Ex-gratia Rates - Does (rate in \$) x (rateable value) agree to the rate revenue			
	CBH ex-gratia	0.00		
	-	0.00		
	-	0.00		
	Does minimum payment x number of properties agree to rate revenue			
	GRV - General Rate - GRV	0.00		
	GRV - General Rate - UV	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
	-	0.00		
Determination of Surplus or Deficit - Note 26.	Check non cash proceeds from new leases agrees to note 27(c)	0.00	0.00	0.00
	Check reserve accounts agrees to note 28	0.00	0.00	0.00
Borrowings and Lease Liabilities - note 27.	Movement in borrowings balances agrees to details of Borrowings	0.00		
	Check closing balance agrees to opening plus movement - borrowings	0.00	0.00	0.00
	Check closing balance agrees to opening plus movement - self supporting loans	0.00	0.00	0.00
	Check closing balance agrees to opening plus movement - total borrowings	0.00	0.00	0.00
	Check new loans agrees to new borrowings note 27(b)	0.00	0.00	
	Check closing balance agrees to opening plus movement - lease liabilities	0.00	0.00	0.00
	Check Note reference to additional detail is correct.			
Reserve Accounts - Note 28.	Are reserve account descriptions and purpose for which set aside correct.			
	Check closing balance agrees to opening plus movement - restricted by legislation/agreement	0.00	0.00	0.00
	Check closing balance agrees to opening plus movement - restricted by council	0.00	0.00	0.00
	Check closing balance agrees to opening plus movement - total reserve accounts	0.00	0.00	0.00
	Check wording of narration is correct.			
Trust - Note 29.	Check closing balance agrees to opening plus movement	0.00		
General	Ensure all descriptions & explanations are relevant.			
	Are all note numbers sequential.			
	Add check all totals, tables and statements to ensure additions correct.			
Appendix 1	Check the movement over the year adds up	0.00		
	Check that there's no outstanding items	0.00		
Appendix II	Check for any unallocated operating movements	0.00		

SHIRE OF BOYUP BROOK
BALANCE SHEET
AS AT 30TH JUNE 2024

CASHFLOW WORKINGS
APPENDIX 1

	NOTE	2024 \$	2023 \$	MOVEMENT \$	DESCRIPTION	INVESTING	FINANCING	OPERATING	ELIMINATIONS	TOTAL
ASSETS										
Cash and cash equivalents	3	9,056,932	7,322,951	(1,733,981)	Increase in Cash	0	0			0
Financial Assets		0	0	(1,681)	Proceeds on disposal of financial assets at amortised cost	0	0			0
Non-current		83,171	81,490		Proceeds on disposal of financial assets at fair values through other comprehensive income	0	0			0
					Proceeds on disposal of financial assets at fair value through profit and loss	0	0			0
					Payments for financial assets at amortised cost	0	0			0
					Payments for financial assets at amortised cost - self supporting loans	0	0			0
					Payments for financial assets at fair value through other comprehensive income	0	0			0
					Payments for financial assets at fair value through profit and loss	0	0			0
					Fair value adjustments to financial assets at fair value through profit and loss			(1,681)		(1,681)
Trade and other receivables	5	925,667	768,821	(177,119)	Movement in Rates and statutory receivables			24,031		24,031
Non-current		62,416	43,363		Movement in Trade receivables			(131,305)		(131,305)
					Movement in Other receivables			0		0
					Movement in GST receivable			(33,868)		(33,868)
					Movement in Receivables for employee related provisions			0		0
					Movement in Allowance for credit losses of rates and statutory receivables			(17,402)		(17,402)
					Movement in Allowance for credit losses of trade receivables			0		0
					Movement in Allowance for credit losses of other receivables			(18,615)		(18,615)
					Movement in Pensioner rates rebates and ESL deferred			0		0
					Movement in Other receivables [describe]			0		(177,119)
Other Assets	8.	182,950	319,156	136,206	Movement in other assets			136,206	0	136,206
Non-Current		0	0		PPE reclassified as held for sale			0		0
Investment in associate		0	0	0	Share of associates profit	0	0	0	0	0
					Share of associates other comprehensive income	0	0			0
					Payments for investments in associates	0	0			0
					Distribution from investments in associates	0	0			0
Inventories	6.	31,968	49,369	17,401	Inventory expensed during year			224,952		224,952
Current		0	0		Write down of inventories to net realisable value			0		0
Non-Current					Payments for inventory			(207,551)		(207,551)
Property, plant and equipment	9	25,483,814	25,256,954	(226,860)	Payments for purchase of property, plant and equip	(1,076,119)				(1,076,119)
					Property, plant and equipment received in kind	0				0
					Proceeds from sale of plant and equip	51,818		0		51,818
					(Gain) Loss on revaluation of property, plant and equipment	0		0		0
					Impairment of plant and equipment	0		0		0
					Reclassification as held for sale			789,259		789,259
					Depreciation			8,182		8,182
					Profit and loss on disposals			0		0
					Revaluation increments / (decrements) transferred to revaluation surplus			0		0
					Transfers			0		(226,860)
Infrastructure	1	131,823,422	133,103,211	1,279,789	Payments for construction of infrastructure	(2,548,161)				(2,548,161)
					Infrastructure received in kind	0				0
					Proceeds from sale of infrastructure	0		0		0
					Impairment of infrastructure			3,827,950		3,827,950
					Depreciation			0		0
					(Gain) Loss on revaluation of infrastructure			0		0
					Revaluation increments / (decrements) transferred to revaluation surplus			0		0
					Transfers			0		1,279,789
Inte		0	0	0	Payments for investment property	0				0
					Classified as held for sale or disposal	0		0		0
					Net gain/(loss) from fair value adjustment			0		0
					Transfers			0		0
Intal		0	0	0	Payments for intangible assets	0				0
					Amortisation of intangible assets			0		0
Rgl		45,721	51,620	5,899	Depreciation			5,899		5,899
					Recognition of new right-of-use asset during the year			0		0
					Initial recognition of right-of-use asset					5,899
TOT		167,697,281	166,995,935							
Cur		10,198,737	8,460,297							
Non		157,498,544	158,535,638							
TOTAL ASSETS		167,697,281	166,995,935							

KEY: Increase in asset/decrease in liability - outflow of funds (recorded in brackets)
Decrease in asset/increase in liability - inflow of funds



AMD

TOTAL ASSETS

Enter data in blue/green cells only

NOTE	Amendments						Amended Rounded		
	2024 \$	2024 Comments	2024 Budget \$	2024 Budget Comments	2023 \$	2023 Comments	2024 \$	2024 Budget \$	2023 \$
Revenue									
General rates	2(a),25	3,586,742	3,579,069	3,335,568	3,586,742	3,579,069	3,335,568		
Rates excluding general rates	25	0	0	0	0	0	0		
Grants, subsidies and contributions	2(a)	2,146,811	495,917	2,769,335	2,146,811	495,917	2,769,335		
Fees and charges	2(a)	2,169,397	1,879,735	1,909,399	2,169,397	1,879,735	1,909,399		
Service charges	2(a)	0	0	0	0	0	0		
Interest revenue	2(a)	398,741	27,750	173,534	398,741	27,750	173,534		
Other revenue	2(a)	861,952	792,629	1,024,432	861,952	792,629	1,024,432		
					9,163,443	6,775,100	9,212,268		
Expenses									
Employee costs	2(b)	(8,997,937)	(3,912,622)	(4,110,530)	(4,367,937)	(3,912,622)	(4,110,530)		
Materials and contracts		(1,506,558)	(3,050,034)	(1,837,965)	(1,808,558)	(3,050,034)	(1,837,965)		
Utility charges		(251,198)	(251,198)	(201,834)	(251,198)	(213,715)	(201,834)		
Depreciation		(4,522,193)	(3,586,909)	(3,862,759)	(4,623,108)	(3,586,909)	(3,862,759)		
Finance costs		(4,217)	(4,693)	(6,095)	(4,217)	(4,693)	(6,095)		
Insurance		(282,769)	(328,313)	(293,827)	(282,769)	(328,313)	(293,827)		
Other expenditure	2(b)	(277,296)	(332,062)	(467,136)	(477,296)	(332,062)	(467,136)		
					(11,815,083)	(11,428,948)	(10,750,167)		
					(2,651,640)	(4,653,848)	(1,967,899)		
Capital grants, subsidies and contributions	2(a)	1,680,465	1,784,539	1,912,314	1,680,465	1,784,539	1,912,314		
Profit on asset disposals		0	0	0	0	0	0		
Loss on asset disposal		(8,182)	0	(26,985)	(8,182)	0	(26,985)		
Fair value adjustments to financial assets at fair value through profit or loss	4	1,681	0	3,686	1,681	0	3,686		
Fair value adjustments to investment property	12	0	0	0	0	0	0		
Share of net profit of associates and joint ventures accounted for using the equity method	22(e)	0	0	0	0	0	0		
Loss on revaluation of assets									
Loss on revaluation of:									
Land - freehold land					0	0	0		
Buildings					0	0	0		
Buildings - specialised					0	0	0		
Furniture and equipment					0	0	0		
Plant and equipment					0	0	0		
Other property, plant and equipment [describe]					0	0	0		
Work in progress					0	0	0		
Land subject to operating lease					0	0	0		
Other property, plant and equipment [describe]					0	0	0		
Other property, plant and equipment [describe]					0	0	0		
Infrastructure - roads					0	0	0		
Infrastructure - footpaths					0	0	0		
Infrastructure - drainage					0	0	0		
Infrastructure - parks and ovals					0	0	0		
Infrastructure - bridges					0	0	0		
Infrastructure - other					0	0	0		
Infrastructure - recreation					0	0	0		
Other infrastructure [describe]					0	0	0		
Other infrastructure [describe]					0	0	0		
Other infrastructure [describe]					0	0	0		
					0	0	0		
					0	0	0		
Reversal of prior year loss on revaluation of assets									
Reversal of prior year loss on:									
Land - freehold land					0	0	0		
Buildings					0	0	0		
Buildings - specialised					0	0	0		
Furniture and equipment					0	0	0		
Plant and equipment					0	0	0		
Other property, plant and equipment [describe]					0	0	0		
Work in progress					0	0	0		
Land subject to operating lease					0	0	0		
Other property, plant and equipment [describe]					0	0	0		
Other property, plant and equipment [describe]					0	0	0		
Infrastructure - roads					0	0	0		
Infrastructure - footpaths					0	0	0		
Infrastructure - drainage					0	0	0		
Infrastructure - parks and ovals					0	0	0		
Infrastructure - bridges					0	0	0		
Infrastructure - other					0	0	0		
Infrastructure - recreation					0	0	0		
Other infrastructure [describe]					0	0	0		
Other infrastructure [describe]					0	0	0		
Other infrastructure [describe]					0	0	0		
					0	0	0		
					0	0	0		
Net result									
					(977,676)	(2,869,309)	321,116		
Other comprehensive income					0	0	24,899,540		
Changes on revaluation of non-current assets	17	0	0	24,899,540	0	0	24,899,540		
Share of other comprehensive income of associates and joint ventures accounted for using the equity method	17	0	0	0	0	0	0		
					0	0	24,899,540		
Total comprehensive income	17				(977,676)	(2,869,309)	25,220,656		
Statement of Cash flow Information									
Payments for financial assets at amortised cost					0	0	0		
Payments for financial assets at fair values through other comprehensive income					0	0	0		
Payments for financial assets at fair value through profit and loss					0	0	0		
Proceeds from sale of property, plant & equipment		51,818	310,000	95,455	51,818	310,000	95,455		
Proceeds from sale of infrastructure		0	0	0	0	0	0		

(866,169)

Enter data in blue/green cells only

	2024	Amendments	2023	2023	Amended	Rounded
	\$	2024	\$	Comments	2024	2023
		Comments			\$	\$
3. CASH AND CASH EQUIVALENTS						
B101 Cash at bank and on hand	3,956,932		7,322,951		9,856,932	7,322,951
B102 Short-term deposits					0	0
B103 Bank overdraft					0	0
					9,856,932	7,322,951
4. FINANCIAL ASSETS						
Current						
D101 Financial assets at amortised cost					0	0
D102 Financial assets at amortised cost - self-supporting loans					0	0
D103 Financial assets at fair values through other comprehensive income					0	0
D104 Financial assets at fair values through profit and loss					0	0
Non-current						
D201 Financial assets at amortised cost					0	0
D202 Financial assets at amortised cost - self-supporting loans					0	0
D203 Financial assets at fair values through other comprehensive income					0	0
D204 Financial assets at fair values through profit and loss	53,371		81,406		83,171	81,406
					83,171	81,406
5. RECEIVABLES						
Current						
C101 Rates and statutory receivables	276,109		299,200		276,109	299,200
C102 Trade receivables	571,548		440,244		571,548	440,244
C103 Other receivables					0	0
C104 Government grants	33,888				33,888	0
C105 Receivables for employee benefit programs					0	0
C106 Allowance for credit losses of rates and statutory receivables					0	0
C107 Allowance for credit losses of trade receivables	(2,192)		(20,334)		(2,192)	(20,334)
C108 Allowance for credit losses of other receivables					0	0
C109 Participations, shares and F&B, deferred	49,711		49,711		49,711	49,711
C110 Other receivables (deferred)					0	0
					826,887	768,821
Non-current						
C201 Rates and statutory receivables					0	0
C202 Trade receivables					0	0
C203 Participations, shares and F&B, deferred	62,416		43,363		62,416	43,363
C204 Other receivables (deferred)					0	0
					62,416	43,363
6. INVENTORIES						
Current						
E101 Fuel and materials	7,773		7,536		7,773	7,536
E102 Fuel and materials					0	0
E103 Fuel and materials	19,275		16,181		19,275	16,181
E104 Fuel and materials	3,292		1,748		3,292	1,748
E105 Fuel and materials					0	0
E106 Fuel and materials	1,528		360		1,528	360
E107 Land held for resale					0	0
E108 Development costs					0	0
					31,868	48,599
Non-current						
E202 Land held for resale					0	0
E203 Development costs					0	0
E204 Other inventories (deferred)					0	0
					0	0
7. OTHER ASSETS						
Current						
G301 Prepayments	13,176		49,297		13,176	49,297
G302 Prepayments	9,872		7,868		9,872	7,868
G303 Current assets					0	0
G304 Allowance for impairment of current assets					0	0
G305 Foreign exchange assets	156,702		259,271		156,702	259,271
G306 Other assets (deferred)	1,200		2,723		1,200	2,723
	160,548		319,158		160,548	319,158
Non-current assets held for sale						
G311 Land					0	0
G312 Non-current assets held for sale (deferred)					0	0
					0	0
INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD						
Non-current						
H101 Investment in associates					0	0
H102 Investment in associates					0	0
					0	0
8. PROPERTY, PLANT AND EQUIPMENT						
G101 Land and buildings	4,483,000		4,543,000		4,483,000	4,543,000
					4,483,000	4,543,000
G102 Buildings						
G103 - gross balance amount	15,916,723		17,566,553		15,916,723	17,566,553
G104 Less: accumulated depreciation	(747,866)		(773,973)		(747,866)	(773,973)
G105 Less: accumulated impairment loss					0	0
					17,868,857	17,629,604
G106 Buildings - non-current						
G107 - gross balance amount					0	0
G108 Less: accumulated depreciation					0	0
G109 Less: accumulated impairment loss					0	0
					0	0
G110 Land subject to operating lease					87,000	87,000
G111 - gross balance amount	87,000		87,000		87,000	87,000
G112 Less: accumulated depreciation					0	0
G113 Less: accumulated impairment loss					0	0
					87,000	87,000
G114 Buildings subject to operating lease						
G115 - gross balance amount	463,000		463,000		463,000	463,000
G116 Less: accumulated depreciation	(10,701)		(10,701)		(10,701)	(10,701)
G117 Less: accumulated impairment loss					0	0
					442,299	452,299
G118 Buildings - not subject to operating lease						
G119 - gross balance amount					0	0
G120 Less: accumulated depreciation					0	0
G121 Less: accumulated impairment loss					0	0
					0	0
G122 Buildings - not subject to operating lease						
G123 - gross balance amount					0	0
G124 Less: accumulated depreciation					0	0
G125 Less: accumulated impairment loss					0	0
					0	0
G126 Equipment and equipment						
G127 - gross balance amount	111,789		111,789		111,789	111,789
G128 Less: accumulated depreciation	(62,224)		(60,211)		(62,224)	(60,211)
G129 Less: accumulated impairment loss					0	0
					49,565	51,578
G130 Equipment and equipment						
G131 - gross balance amount	9,332,803		9,377,823		9,332,803	9,377,823
G132 Less: accumulated depreciation	(1,750,400)		(1,749,072)		(1,750,400)	(1,749,072)
G133 Less: accumulated impairment loss					0	0
					7,582,403	7,628,751
G134 Other property, plant and equipment (deferred)						
G135 - gross balance amount					0	0
G136 Less: accumulated depreciation					0	0
G137 Less: accumulated impairment loss					0	0
					0	0
G138 Other property, plant and equipment (deferred)						
G139 - gross balance amount					0	0
G140 Less: accumulated depreciation					0	0
G141 Less: accumulated impairment loss					0	0
					0	0
G142 Other property, plant and equipment (deferred)						
G143 - gross balance amount					0	0
G144 Less: accumulated depreciation					0	0
G145 Less: accumulated impairment loss					0	0
					0	0
G146 Other property, plant and equipment (deferred)						
G147 - gross balance amount					0	0
G148 Less: accumulated depreciation					0	0
G149 Less: accumulated impairment loss					0	0
					0	0
G150 Other property, plant and equipment (deferred)						
G151 - gross balance amount					0	0
G152 Less: accumulated depreciation					0	0
G153 Less: accumulated impairment loss					0	0
					0	0
G154 Other property, plant and equipment (deferred)						
G155 - gross balance amount					0	0
G156 Less: accumulated depreciation					0	0
G157 Less: accumulated impairment loss					0	0
					0	0
G158 Other property, plant and equipment (deferred)						
G159 - gross balance amount					0	0
G160 Less: accumulated depreciation					0	0
G161 Less: accumulated impairment loss					0	0
					0	0
G162 Other property, plant and equipment (deferred)						
G163 - gross balance amount					0	0
G164 Less: accumulated depreciation					0	0
G165 Less: accumulated impairment loss					0	0
					0	0
G166 Other property, plant and equipment (deferred)						
G167 - gross balance amount					0	0
G168 Less: accumulated depreciation					0	0
G169 Less: accumulated impairment loss					0	0
					0	0
G170 Other property, plant and equipment (deferred)						
G171 - gross balance amount					0	0
G172 Less: accumulated depreciation					0	0
G173 Less: accumulated impairment loss					0	0
					0	0
G174 Other property, plant and equipment (deferred)						
G175 - gross balance amount					0	0
G176 Less: accumulated depreciation					0	0
G177 Less: accumulated impairment loss					0	0
					0	0
G178 Other property, plant and equipment (deferred)						
G179 - gross balance amount					0	0
G180 Less: accumulated depreciation					0	0
G181 Less: accumulated impairment loss					0	0
					0	0
G182 Other property, plant and equipment (deferred)						
G183 - gross balance amount					0	0
G184 Less: accumulated depreciation					0	0
G185 Less: accumulated impairment loss					0	0
					0	0
G186 Other property, plant and equipment (deferred)						
G187 - gross balance amount					0	0
G188 Less: accumulated depreciation					0	0
G189 Less: accumulated impairment loss					0	0
					0	0
G190 Other property, plant and equipment (deferred)						
G191 - gross balance amount					0	0
G192 Less: accumulated depreciation					0	0
G193 Less: accumulated impairment loss					0	0
					0	0
G194 Other property, plant and equipment (deferred)						
G195 - gross balance amount					0	0
G196 Less: accumulated depreciation					0	0
G197 Less: accumulated impairment loss					0	0
					0	0
G198 Other property, plant and equipment (deferred)						
G199 - gross balance amount					0	0
G200 Less: accumulated depreciation					0	0
G201 Less: accumulated impairment loss					0	0
					0	0
G202 Other property, plant and equipment (deferred)						
G203 - gross balance amount					0	0
G204 Less: accumulated depreciation					0	0
G205 Less: accumulated impairment loss					0	0
					0	0
G206 Other property, plant and equipment (deferred)						
G207 - gross balance amount					0	0
G208 Less: accumulated depreciation					0	0
G209 Less: accumulated impairment loss					0	0
					0	0
G210 Other property, plant and equipment (deferred)						
G211 - gross balance amount					0	0
G212 Less: accumulated depreciation					0	0
G213 Less: accumulated impairment loss					0	0
					0	0
G214 Other property, plant and equipment (deferred)						
G215 - gross balance amount					0	0
G216 Less: accumulated depreciation					0	0
G217 Less: accumulated impairment loss					0	0
					0	0
G218 Other property, plant and equipment (deferred)						
G219 - gross balance amount					0	0
G220 Less: accumulated depreciation					0	0
G221 Less: accumulated impairment loss					0	0
					0	0
G222 Other property, plant and equipment (deferred)						
G223 - gross balance amount					0	0
G224 Less: accumulated depreciation					0	0
G225 Less: accumulated impairment loss					0	0
					0	0
G226 Other property, plant and equipment (deferred)						
G227 - gross balance amount					0	0
G228 Less: accumulated depreciation					0	0
G229 Less: accumulated impairment loss					0	0
					0	0
G230 Other property, plant and equipment (deferred)						
G231 - gross balance amount					0	0
G232 Less: accumulated depreciation					0	0
G233 Less: accumulated impairment loss					0	0
					0	0

				131,623,422	133,193,211
INVESTMENT PROPERTY					
C301	Measurement at fair value			0	0
				0	0
RIGHT-OF-USE ASSETS					
R101	Infrastructure assets - (describe)			0	0
				0	0
R102	Infrastructure assets - land and buildings			0	0
				0	0
R103	Infrastructure assets - plant and equipment	45,721	51,609	45,721	51,609
				45,721	51,609
				45,721	51,609
INTANGIBLE ASSETS					
J101	Intangible assets (describe)			0	0
J102	Less: Accumulated amortisation			0	0
				0	0
INTANGIBLE ASSETS					
J103	Intangible assets (describe)			0	0
J104	Less: Accumulated amortisation			0	0
				0	0
13. TRADE AND OTHER PAYABLES					
Current					
N101	Trade payables	288,726	302,117	288,726	302,117
N102	Accrued liabilities	54,816	50,116	54,816	49,980
N103	Accrued liabilities - (describe)	132,056	116,376	132,056	116,376
N104	Accrued liabilities - (describe)	78,756	411,724	78,756	411,724
N105	Accrued liabilities - (describe)	44,005	51,709	44,005	51,709
N106	Accrued liabilities - (describe)	46,257	39,700	46,257	39,700
N107	Accrued liabilities - (describe)	1,042	1,817	1,042	1,817
N108	Accrued liabilities - (describe)	1,042	1,817	1,042	1,817
				641,969	1,623,121
Non-Current					
N201	Deferred tax liabilities			0	0
N202	Other payables (describe)			0	0
				0	0
14. Other Liabilities					
Current					
H101	Contract liabilities	143,340	143,340	143,340	143,340
H102	Contract liabilities - (describe)	143,340	143,340	143,340	143,340
H103	Other liabilities (describe)	176,163	176,163	176,163	176,163
H104	Other liabilities (describe)			0	0
				0	0
				2,361,855	327,008
Non-Current					
H201	Contract liabilities			0	0
H202	Contract liabilities - (describe)			0	0
H203	Other liabilities (describe)			0	0
H204	Other liabilities (describe)			0	0
				0	0
				0	0
27. (a) Lease Liability					
Current					
K101	Lease liability	15,242	15,242	15,242	15,242
				15,242	15,242
Non-Current					
K201	Lease liability	0	15,242	0	15,242
				0	15,242
				0	15,242
27. (b) BORROWINGS					
Current					
Q101	Bank loans			0	0
Q102	Debt securities	24,014	24,014	24,014	24,014
Q103	Other loans			0	0
Q104	Other borrowings (describe)			0	0
				24,014	24,014
Non-Current					
Q201	Bank loans			0	0
Q202	Debt securities	25,445	25,445	25,445	25,445
Q203	Other loans			0	0
Q204	Other borrowings (describe)			0	0
				25,445	25,445
16. EMPLOYEE PROVISIONS					
Current					
P101	Annual leave	234,471	234,471	234,471	234,471
P102	Long service leave	131,020	131,020	131,020	131,020
P103	Other employee leave provisions			0	0
P104	Other employee leave provisions (describe)			0	0
P105	Employment contracts	74,169	74,169	74,169	74,169
				439,660	439,660
Non-Current					
P201	Long service leave	59,170	59,170	59,170	59,170
P202	Other employee leave provisions (describe)			0	0
P203	Employment contracts	4,501	4,501	4,501	4,501
				63,671	63,671
16. OTHER PROVISIONS					
Current					
P106	Make good provisions			0	0
P107	Provision for (describe)			0	0
P108	Provision for (describe)			0	0
P109	Provision for (describe)			0	0
P110	Provision for (describe)			0	0
P111	Provision for (describe)			0	0
				0	0
Non-Current					
P204	Make good provisions			0	0
P205	Provision for (describe)			0	0
P206	Provision for (describe)			0	0
P207	Provision for (describe)			0	0
P208	Provision for (describe)			0	0
P209	Provision for (describe)			0	0
				0	0
EQUITY					
U101	Retained surplus	57,862,624	57,862,624	57,862,624	57,862,624
	Change in accounting policy			0	0
	Correction of error			0	0
28. Reserve accounts					
Restricted by legislation					
U102	Grants receivable reserve			0	0
U103	Grants receivable reserve			0	0
U104	Grants receivable reserve			0	0
U105	Grants receivable reserve			0	0
U106	Grants receivable reserve			0	0
U107	Grants receivable reserve			0	0
U108	Grants receivable reserve			0	0
U109	Grants receivable reserve			0	0
U110	Grants receivable reserve			0	0
U111	Grants receivable reserve			0	0
U112	Grants receivable reserve			0	0
U113	Grants receivable reserve			0	0
U114	Grants receivable reserve			0	0
U115	Grants receivable reserve			0	0
U116	Grants receivable reserve			0	0
U117	Grants receivable reserve			0	0
U118	Grants receivable reserve			0	0
U119	Grants receivable reserve			0	0
U120	Grants receivable reserve			0	0
U121	Grants receivable reserve			0	0
Restricted by council					
U122	Grants receivable reserve	35,745	35,745	35,745	35,745
U123	Grants receivable reserve	340,372	340,372	340,372	340,372
U124	Grants receivable reserve	798,876	798,876	798,876	798,876
U125	Grants receivable reserve	229,561	229,561	229,561	229,561
U126	Grants receivable reserve	13,342	13,342	13,342	13,342
U127	Grants receivable reserve	16,259	16,259	16,259	16,259
U128	Grants receivable reserve	59,553	59,553	59,553	59,553
U129	Grants receivable reserve	462,617	462,617	462,617	462,617
U130	Grants receivable reserve	30,100	30,100	30,100	30,100
U131	Grants receivable reserve	34,665	34,665	34,665	34,665
U132	Grants receivable reserve	20,566	20,566	20,566	20,566
U133	Grants receivable reserve	42,877	42,877	42,877	42,877
U134	Grants receivable reserve	17,249	17,249	17,249	17,249
U135	Grants receivable reserve	85	85	85	85
U136	Grants receivable reserve	131	131	131	131
U137	Grants receivable reserve	247,208	247,208	247,208	247,208
U138	Grants receivable reserve	474,145	474,145	474,145	474,145
U139	Grants receivable reserve	10,800	10,800	10,800	10,800
U140	Grants receivable reserve	100,000	100,000	100,000	100,000
U141	Grants receivable reserve	0	0	0	0
U142	Grants receivable reserve	0	0	0	0
				3,035,789	3,035,789
17. Revaluation surplus					
U201	Revaluation surplus - Land, building and	2,114,907	2,114,907	2,114,907	2,114,907
U202	Revaluation surplus - Buildings	17,133,601	17,133,601	17,133,601	17,133,601
U203	Revaluation surplus - Buildings - (describe)			0	0
U204	Revaluation surplus - Buildings - (describe)			0	0
U205	Revaluation surplus - Furniture and equipment	28,479	28,479	28,479	28,479
U206	Revaluation surplus - Plant and equipment	781,483	781,483	781,483	781,483
U207	Revaluation surplus - Other property, plant and equipment (describe)			0	0
U208	Revaluation surplus - Work in progress			0	0
U209	Revaluation surplus - Land subject to operating lease			0	0
U210	Revaluation surplus - Other property, plant and equipment (describe)			0	0
U211	Revaluation surplus - Other property, plant and equipment (describe)			0	0
U212	Revaluation surplus - Infrastructure - roads	50,188,263	50,188,263	50,188,263	50,188,263
U213	Revaluation surplus - Infrastructure - bridges	501,810	501,810	501,810	501,810
U214	Revaluation surplus - Infrastructure - drainage	10,256,186	10,256,186	10,256,186	10,256,186
U215	Revaluation surplus - Infrastructure - parks and sports	523,852	523,852	523,852	523,852
U216	Revaluation surplus - Infrastructure - bridges	14,231,362	14,231,362	14,231,362	14,231,362
U217	Revaluation surplus - Infrastructure - other	5,349,200	5,349,200	5,349,200	5,349,200
U218	Revaluation surplus - Infrastructure - revaluation	2,307,501	2,307,501	2,307,501	2,307,501
U219	Revaluation surplus - Other infrastructure (describe)			0	0
U220	Revaluation surplus - Other infrastructure (describe)			0	0
U221	Revaluation surplus - Other infrastructure (describe)			0	0
U222	Revaluation surplus - Other infrastructure (describe)			0	0
				103,488,674	103,488,674
				164,103,098	164,103,098
Current assets					
	Current assets			10,188,737	8,460,297
	Non-current assets			157,408,544	155,028,636
	Total assets			167,597,281	163,488,933
Current liabilities					
	Current liabilities			3,054,167	1,787,128
	Non-current liabilities			89,116	128,121
	Total liabilities			3,143,283	1,915,249
Net assets					
	Net assets			164,453,998	161,573,684
Total equity					
	Total equity			164,453,998	161,573,684
	Difference			0	0



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Shire of Boyup Brook

To the Council of the Shire of Boyup Brook

Qualified Opinion

I have audited the financial report of the Shire of Boyup Brook (Shire) which comprises:

- the Statement of Financial Position as at 30 June 2024, and the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows and Statement of Financial Activity for the year then ended
- Notes comprising a summary of material accounting policies and other explanatory information.

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

- is based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position as at the end of that period
- is in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Basis for Qualified Opinion

Biological assets

I was unable to obtain sufficient and appropriate audit evidence for biological assets, as disclosed in note 7 in the financial statements, as the Shire did not provide me with adequate information to support the year-end stocktake of biological assets or the movements of biological assets during the year. I could not confirm biological assets by alternative means. Consequently, I was unable to determine whether any adjustments to the biological assets reported at a carrying value of \$158,702 or the net result for 30 June 2024 were necessary.

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer (CEO) of the Shire is responsible for:

- keeping proper accounts and records
- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the Shire's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the Shire.

The Council is responsible for overseeing the Shire's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality management relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the Shire of Boyup Brook for the year ended 30 June 2024 included in the annual report on the Shire's website. The Shire's management is responsible for the integrity of the Shire's website. This audit does not provide assurance on the integrity of the Shire's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the Shire to confirm the information contained in the website version.

Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
19 December 2024



Attachment 9.3.7A

Our Ref: 24/323580
Your Ref: EM/31/002

Leonard Long
Chief Executive Officer
Shire of Boyup Brook
PO Box 2 BOYUP BROOK WA 6244

Dear Mr Long

ENDORSEMENT OF BUSHFIRE RISK MANAGEMENT PLAN

Thank you for providing the Shire of Boyup Brook's Bushfire Risk Management (BRM) Plan received by the Office of Bushfire Risk Management (OBRM) on 16 December 2024.

I am pleased to inform you that the Shire of Boyup Brook's BRM Plan has been endorsed by OBRM. This signifies it meets the standard required by the Guidelines for Preparing a Bushfire Risk Management Plan (the Guidelines). We recommend the BRM Plan is now presented to Council for approval.

BRM Plans and the data that support them should be reviewed regularly and updated to reflect any changes that have occurred in the local government area. OBRM will request confirmation the Shire of Boyup Brook BRM Plan has been reviewed in May 2027. More information on the review process can be found in the Guidelines and we will contact the Shire nearer the review date.

The Shire of Boyup Brook will also be required to respond to an annual survey detailing progress in managing bushfire risk. You will receive the survey in July 2025, and I thank you in advance for your contribution to helping us understand the state of bushfire risk across Western Australia.

Thank you for your Shire's commitment to managing bushfire risk and I wish you well in implementing the Plan.

Yours sincerely

Glen Daniel
DIRECTOR OBRM
17 December 2024

BUSHFIRE RISK MANAGEMENT PLAN



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Document Control

Document name	Bushfire Risk Management Plan	Current version	1.1
Document owner	CEO Shire of Boyup Brook	Issue date	DD/MM/YYYY
Document location	<Add as required>	Next review date	DD/MM/YYYY

Document Endorsements

This Bushfire Risk Management Plan has been endorsed by the Office of Bushfire Risk Management as consistent with the standards detailed in the *Guidelines for Preparing a Bushfire Risk Management Plan 2023*.

The approval of the Bushfire Risk Management Plan by Shire of Boyup Brook Council signifies support of the plan's implementation and commitment to working with risk owners to manage bushfire risk. Approval does not signify acceptance of responsibility for risk, treatments or outcomes on land that is not managed by the Shire of Boyup Brook.

Local Government	Representative	Signature	Date
Shire of Boyup Brook	<Name and title>		

Publication Information

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1. Administration

1.1 Background

This Bushfire Risk Management (BRM) Plan provides contextual information to inform a structured approach to identifying, assessing, prioritising, monitoring and treating bushfire risk. The BRM Plan has been prepared by Shire of Boyup Brook, encompasses all land within the Shire of Boyup Brook and has been written on behalf of all stakeholders within that area. The BRM Plan is informed by consultation and communication with land and asset managers that has occurred throughout its development to ensure an informed and collaborative approach to managing bushfire risk.

The BRM plan has been prepared with due consideration of the requirements stated in the Guidelines for Preparing a Bushfire Risk Management Plan (the Guidelines) published by the Office of Bushfire Risk Management (OBRM) including the principles described in ISO 31000:2018 Risk Management.



1.2 Objective of the Bushfire Risk Management Planning Program

The BRM planning program supports local governments to reduce the threat posed by bushfire. The Shire of Boyup Brook BRM Plan will contribute to achieving the objective of the BRM program by:

- Guiding and coordinating a cross-tenure, multi-stakeholder approach to BRM planning.
- Facilitating the effective use of the financial and physical resources available for BRM activities.
- Supporting integration between risk owners, strategic objectives and tactical outcomes.
- Documenting processes that are used to monitor and review the implementation of treatments to ensure risk is managed to an acceptable level.

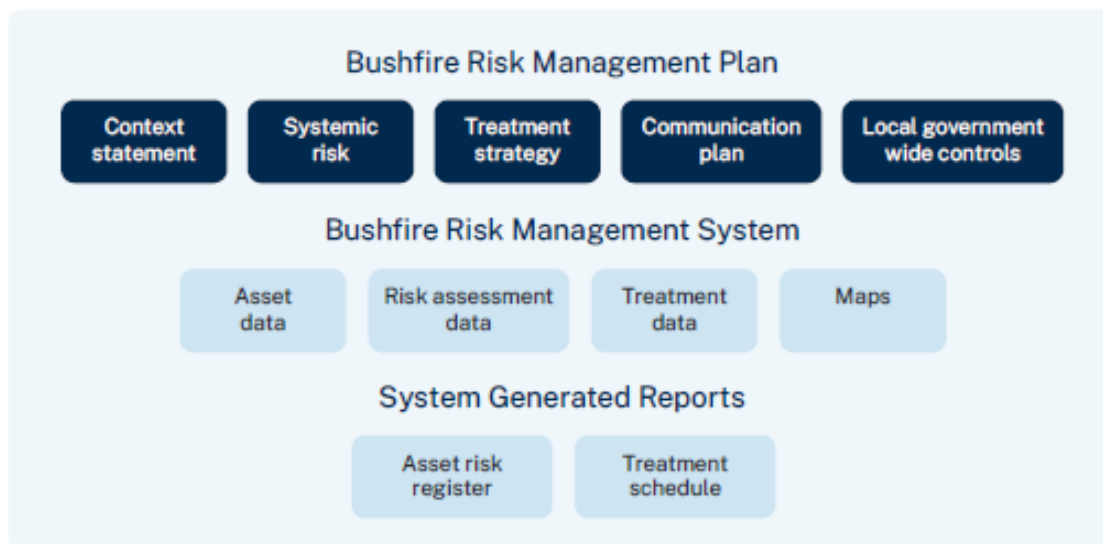


Figure 1: Components of the Bushfire Risk Management planning process.

1.3 Legislation, Policy and Standards

The following Legislation, policy and information were applicable in the development and implementation of this BRM Plan:

- *Bushfires Act 1954.*
- *Emergency Management Act 2005.*
- Shire of Boyup Brook Strategic Community Plan 2017-2027

- Shire of Boyup Brook Corporate Business Plan 2024
- Shire of Boyup Brook Local Planning Strategy 2023-2038
- Shire of Boyup Brook Local Emergency Management Arrangements 2024-29
- Shire of Boyup Brook Annual Firebreak and Fire Hazard Notice
- Shire of Boyup Brook Emergency Information Booklet
- Shire of Boyup Brook Community Contacts Directory.
- Shire of Boyup Brook Brigade Contacts and Information 2024-25 Season

2. Risk Management Planning Process

The BRM planning process is a cycle of understanding the context and assessing and treating risks. **Figure 2.** Each of these steps is informed by communication and consultation and supported by monitoring and review. The three products produced during the BRM planning process are the BRM Plan, Asset Risk Register and Treatment Schedule.

Further details on the guiding principles and process for the development of this plan can be found in Chapter 2 of the Guidelines.

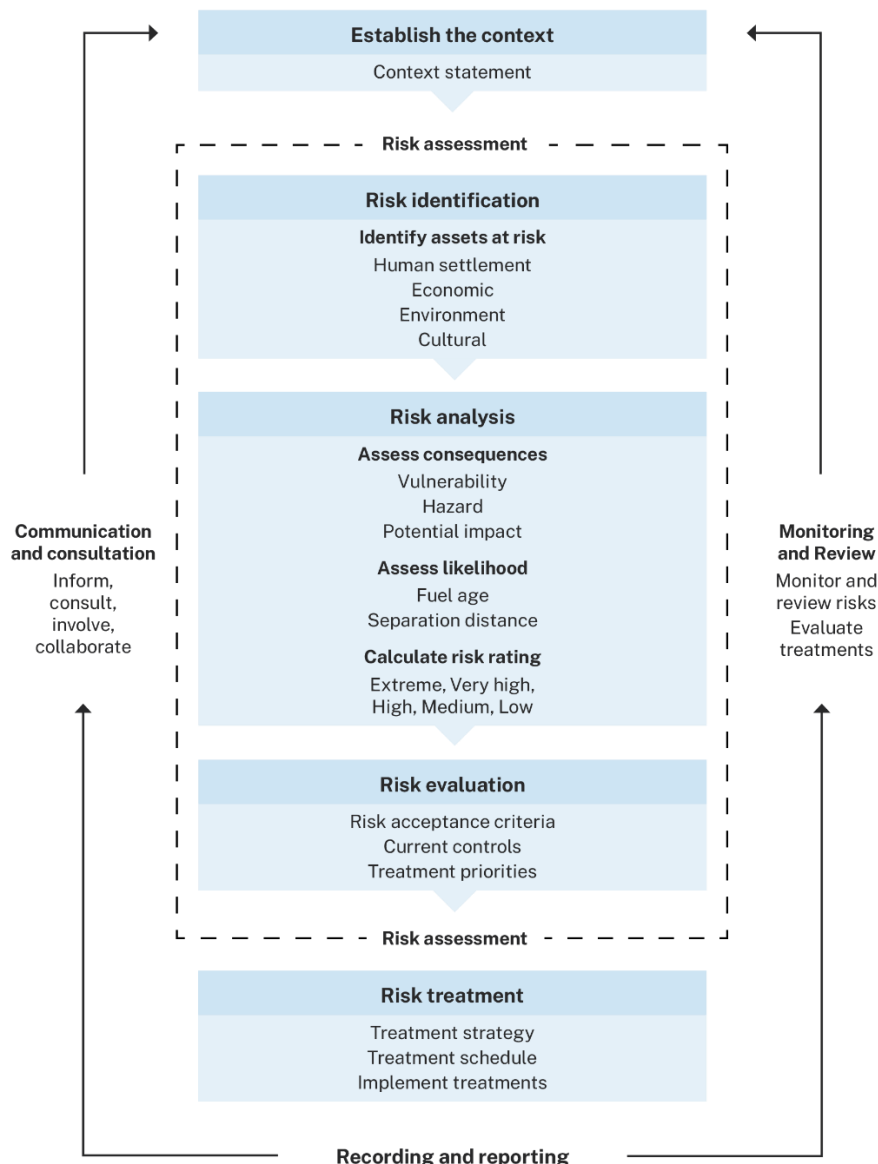


Figure 2. The Bushfire Risk Management Planning Process.

2.1 Roles and Responsibilities

The roles and responsibilities of the key stakeholders involved in the development of the BRM PLAN are outlined in **Table 1**.

Table 1. Roles and responsibilities in the Bushfire Risk Management Plan (BRM PLAN) planning process.

Stakeholder*	Roles and responsibilities
Local government	Custodian of the BRM Plan. Coordinate the development and ongoing review of the BRM Plan. Undertake bushfire risk assessment of local government area. Submit the draft BRM Plan to OBRM for review and endorsement. Develop and implement a Treatment Schedule for local government managed land. Encourage risk owners to treat identified risks.
DFES	Contribute to the development and implementation of the BRM Plan. Facilitate involvement of state and federal government agencies in the BRM planning process. Undertake treatments on Unmanaged Reserves and Unallocated Crown Land within gazetted town sites. By agreement, implement treatment strategies for other land managers. Endorse BRM Plans as consist with the Guidelines, BRM Program and dynamic risk environment. Administer the Mitigation Activity Fund Grants Program.
Department of Biodiversity, Conservation and Attractions (DBCA)	Contribute to the development of the BRM Plan. Implement their treatment program on DBCA managed land. Provide advice on environmental assets and appropriate treatment strategies for their protection.
Department of Planning, Lands and Heritage	Identify managed assets. Provide advice on management of Aboriginal Cultural Heritage.
Other State and Commonwealth Government agencies and public utilities	Identify managed assets. Provide advice on current risk treatment programs. Contribute to the development of BRM Plans. Undertake treatments on lands they manage.
Corporations and private landowners	Identify managed assets. Provide advice on current risk treatment programs.

Stakeholder*	Roles and responsibilities
	Undertake treatments on lands they manage.

2.2 Communication and Consultation

Shire of Boyup Brook has implemented robust communication and consultation processes to effectively manage bushfire risk. **Appendix C.** By fostering open dialogue with stakeholders, including residents, first responders, and industry representatives, the Shire ensures that risk assessments and treatment plans are informed by diverse perspectives and community needs. Regular communication is vital in building community resilience, facilitating rapid response to emergencies, and safeguarding heritage, environmental and economic assets.



Ladies Training Exercise - 2021

3. Establishing the Context

3.1 Strategic and Corporate Framework

Shire of Boyup Brook recognises the ongoing threat of bushfire and its potential impact on our community. This context statement outlines the key political, economic, social and environmental factors that influence bushfire risk and its management within the Shire.

The Shire's vision, as reflected in its strategic community plan, is to be a "safe, vibrant, and sustainable community." The BRM Plan directly supports this vision by prioritising public safety through minimising bushfire risk to life and property. It fosters a culture of self-reliance by empowering residents through education and preparedness measures, ultimately enhancing community resilience. Additionally, the plan incorporates environmental considerations into fire risk management strategies, contributing to long-term ecosystem health and promoting overall sustainability.

The BRM Plan will be integrated with existing relevant strategies, such as the Shire's Local Emergency Management Arrangements (LEMA) and Asset Management Plan. This integrated approach ensures a holistic strategy for risk management and resource allocation.

The BRM Plan also forms an integral component of the Shire's broader emergency management framework. Key linkages and interactions exist with the Local Emergency Management Committee (LEMC) and the Bush Fire Advisory Committee (BFAC). The BRM Plan informs the LEMC's overall emergency preparedness and response strategy, while the LEMC will provide guidance and oversight for the implementation of the BRM Plan. The BFAC will play a crucial role in informing the development and ongoing review of the BRM Plan by providing expert advice on fire risk assessment, mitigation strategies, and community education programs.

The BRM Plan defines the roles and responsibilities of internal and external stakeholders. The Shire's role includes providing community driven direction, resource allocation, and ensuring the plan's ongoing review and implementation. The Shire Executive and Emergency Management team will oversee the BRM Plan's execution, prioritising alignment with strategic objectives and efficient resource allocation. Specific staff members will be designated with responsibilities for plan implementation, risk assessments, mitigation activities, and community engagement.

Through ongoing communication and collaboration, the BRM Plan, LEMC, and BFAC will work together to create a comprehensive and coordinated approach to bushfire risk management in the Shire of Boyup Brook. This integration ensures a cohesive approach that aligns with the Shire's strategic vision and objectives while leveraging the expertise of relevant committees and staff.

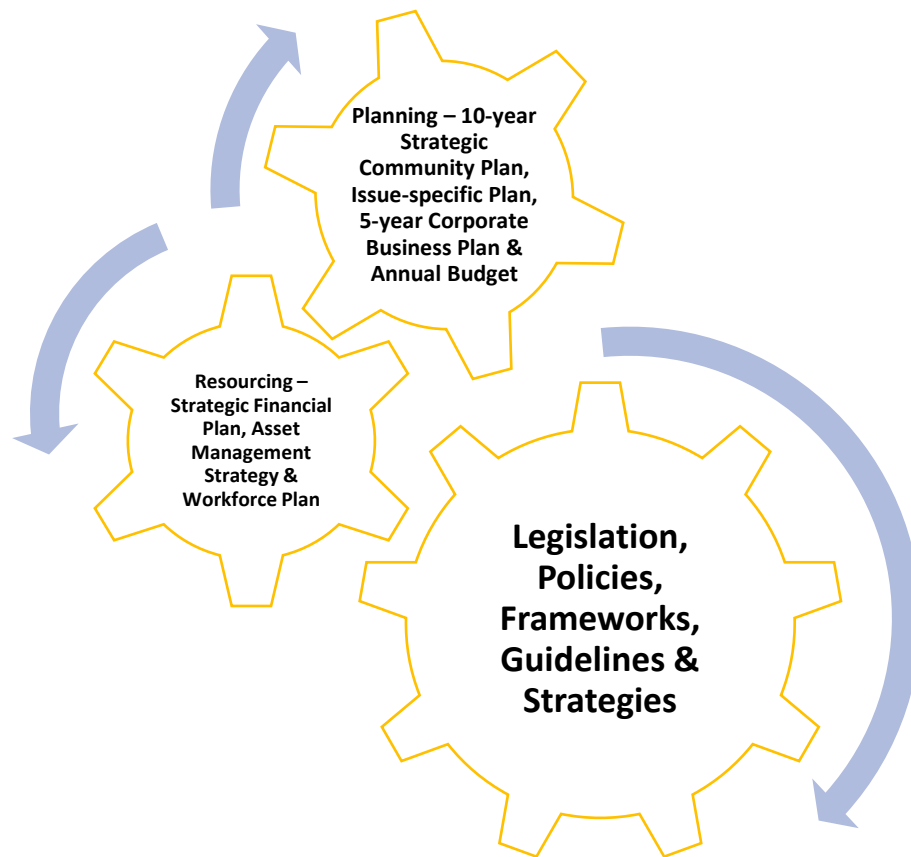


Figure 3. Emergency Management Strategic Framework – Boyup Brook.

3.2 Land Use and Tenure

The Shire of Boyup Brook is nestled in Western Australia's Southwest region, approximately 270 kilometres southeast of Perth. Encompassing an area of 2,829 square kilometres, this local government area is steeped in history and serves as a vibrant centre for agriculture and industry: **Figure 4**. The Shire of Boyup Brook presents a diverse environment with unique characteristics across groundwater, surface water, landforms, and vegetation.

The varied topography influences agricultural practices throughout the Shire. Additionally, plantations of pine trees and blue gums are establishing themselves as a growing land use within the Shire. These plantations are typically managed by private forestry companies.

The *Boyup Brook Town Planning Scheme No. 2* sets out the obligations for new land use and development. A majority of the Shire is considered rural. These land uses and tenures inform the key stakeholders involved in the BRM PLAN, including farmer associations, forestry companies and conservation groups.

The Shire of Boyup Brook is responsible for management of 2.5% of land within the shire comprising of 6,983 hectares (*ha*). The Department of Biodiversity, Conservation and Attraction (DBCA) manage approximately 25% (69,830*ha*) of the total land area. DFES manage approximately 211*ha* (0.07%) of Unmanaged Crown Land (UCL) and Unmanaged Reserves (UMR) within gazetted town site boundaries across the Shire.

Table 2. Summary of land management responsibilities within the Shire of Boyup Brook.

Land Manager	Local Government Area (%)
Local Government	1.5
Private	67.9
Department of Biodiversity, Conservation and Attractions	26.4
Department of Planning, Lands and Heritage	1.1
Other – including Department of Fire and Emergency Services	3.1
Total	100

Source: DFES 2024.

The Shire of Boyup Brook Local Planning Strategy 2023-2038 (the Strategy) plays a crucial role in managing the potential risks associated with bushfires, particularly as the Shire plans for future growth and development. Large, designated areas for Rural Small Holdings, identified in the Structure Plan, may face challenges due to access limitations and difficulty in complying with bushfire risk mitigation guidelines. The Strategy acknowledges this and aims to manage subdivision and development in a way that minimises risks associated with bushfire-prone vegetation.

The Strategy prioritises:

- Public safety.
- Adherence to regulations.
- Adherence to the State Planning Policy 3.7 (SPP 3.7); and
- Risk-based planning to reduce the impact of bushfires on life, property, and infrastructure.

The Strategy considers the specific bushfire risks within the Shire, with particular focus on the Boyup Brook townsite and surrounding settlements. The Strategy aims to create a safe and sustainable future for the Shire: **Figure 4.**

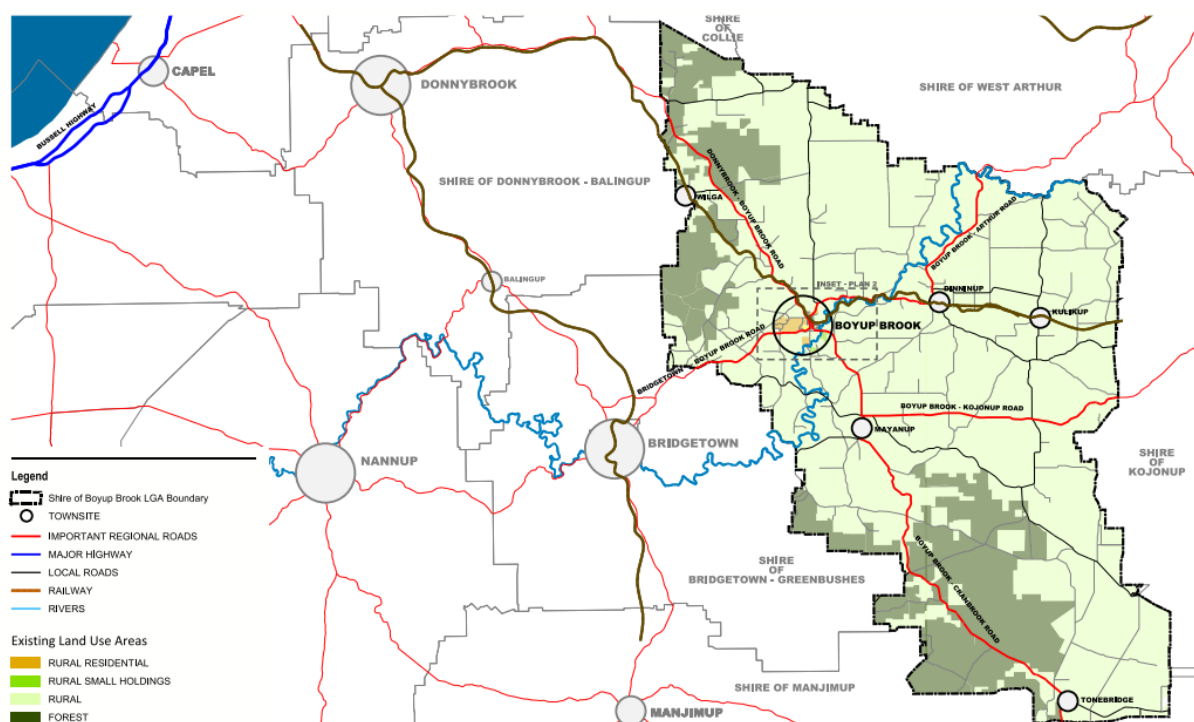


Figure 4. Shire of Boyup Brook Urban, Townsite, Rural and Forest environments.

The town of Boyup Brook serves as a pivotal agricultural service centre, supporting the region's primary producers. A robust network of secondary industries, such as manufacturing and tertiary sectors, including commerce and government services, complements the town's economic foundation. A variety of businesses catering specifically to the agricultural sector, including machinery dealerships, supply outlets, livestock agencies, transportation services, Shearing contractors, and real estate firms, are integral to the town's economic vitality.

Road Infrastructure

The Shire's Road Infrastructure comprises a network of 740 kilometres of gravel roads and 323 kilometres of sealed roads, interconnected by 18 bridges. Of these bridges, 15 are constructed from timber, one is a steel-concrete composite, one is a timber hybrid, and one is prestressed concrete.

The specific impact of a bushfire on roads and bridges within the Shire of Boyup Brook would depend on the severity and location of the fire. Local authorities, such as the Shire of Boyup Brook, Main Roads WA, and the DFES, would be responsible for assessing the damage and implementing appropriate measures to ensure public safety and maintain essential services.

3.3 Community Demographics and Values

Boyup Brook, offers a distinct lifestyle centred around a close-knit community and a slower pace of life. Residents enjoy a strong sense of belonging, evident in their mutual support and the numerous community events held throughout the year, such as the Blackwood River Marathon, Boyup Brook Rodeo and the Country Music Festival.

The 2021 census describes a population of 1,874 for the Shire, an increase of 257 people since the 2011 census. The Shire's demographics consist of 947 males and 927 females with 1081 (58%) persons of working age. It is estimated there are 43 Aboriginal and Torres Strait Islander people living in the area. The census also identified 86 people need assistance with core activities.

The core demographic of Boyup Brook leans towards an older population, with 714 (38%) people over the age of 55: **Figure 5**. This is reflected as an issue with an aging workforce and volunteer base, including those involved with the local bushfire brigades.

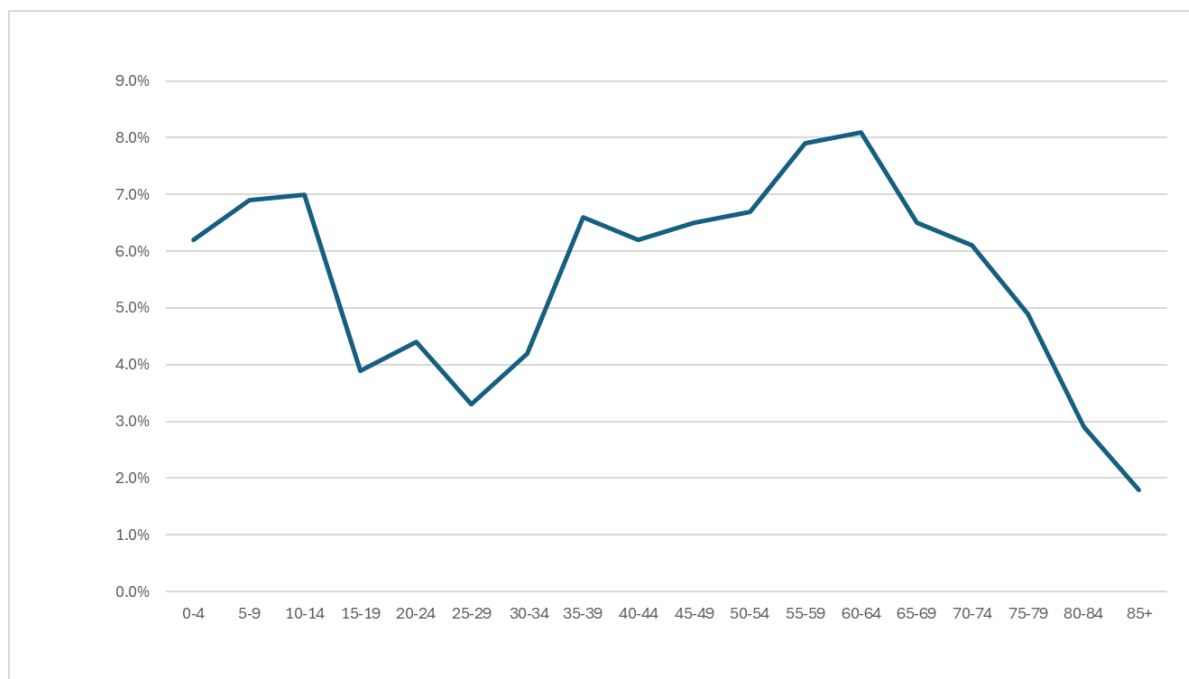


Figure 5. The population demographics of Shire of Boyup Brook from the 2021 census. Source: Australia Bureau of Statistics.

The Shire of Boyup Brook caters to a variety of lifestyles with its range of housing options, including expansive farmland, established houses within the town centre, and special rural developments. The slower pace allows residents to pursue intentional living, with opportunities for self-sufficiency through small-scale farming. Wide-open spaces and fresh air contribute to the relaxed and peaceful atmosphere that permeates the Shire.

The residents of Boyup Brook hold varying perspectives on the severity of bushfire risk in their community. Some residents are acutely aware of the potential dangers posed by bushfires, particularly during the dry summer months. Steps are taken to prepare their homes and properties, such as clearing vegetation and creating firebreaks. Other residents have a more relaxed view of the risk and may underestimate the potential impact of a bushfire on their lives and property.

3.4 Cultural Heritage

The Shire's rich past stretches back to its traditional custodians, the Bibbulmun and Kaniyang people of the Noongar nation. Their ancestral lands encompass the modern-day Shire, and the name "Boyup Brook" itself reflects their language. The word translates to either "Place of Big Smoke," referencing controlled burns, or "Place of Big Stones," alluding to the area's characteristic granite rock formations.

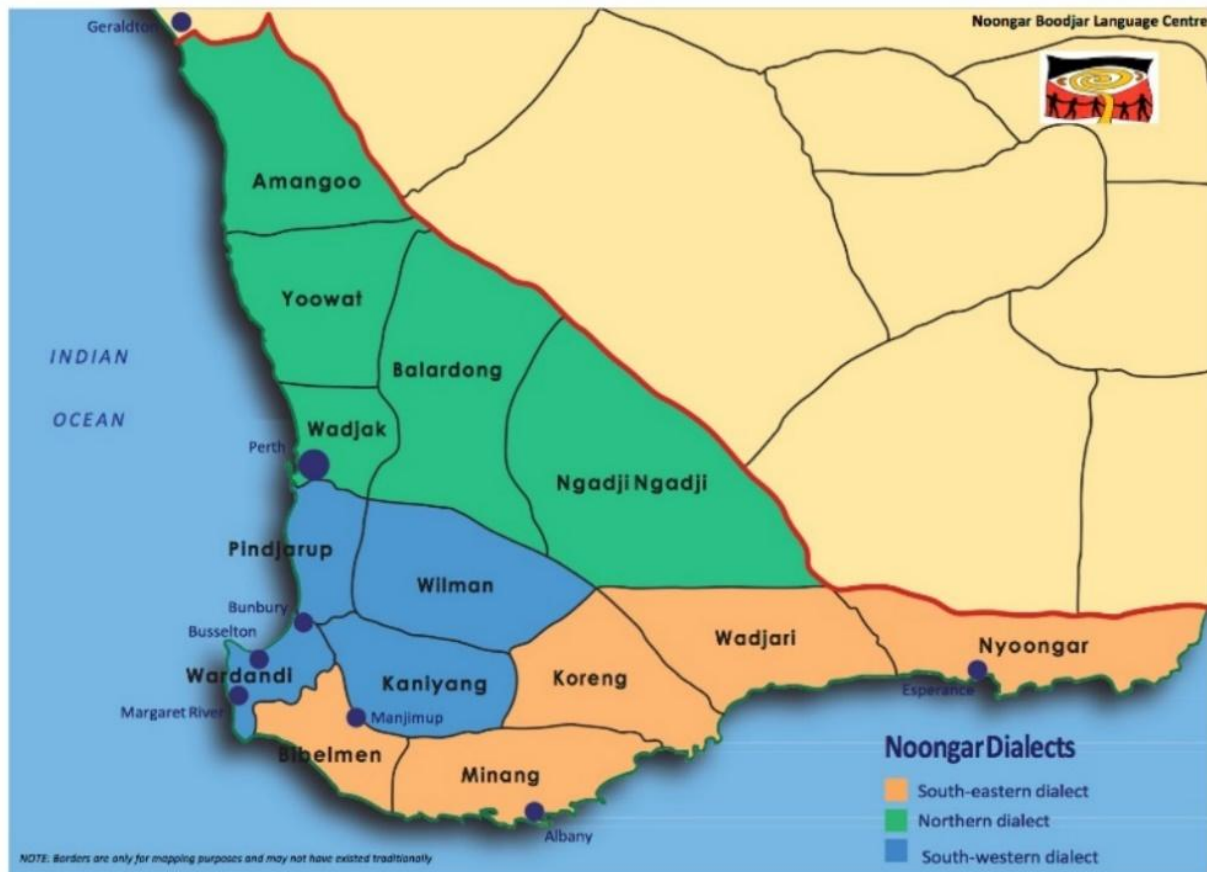


Figure 6. Map of Noongar Dialects and land regions in the Southwest of Western Australia.

There are eight listed Aboriginal Heritage sites listed with the Department of Planning, Lands and Heritage (DPLH) **Figure 7**:

- Upper Blackwood and Wild Horse Swamp on the northern border of Kulikup and the Shire of West Arthur.
- Collie River Waugal that runs through the Shire from southwest to northeast.
- Kaniyang People site near the centre of the Shire in the location of Scotts Brook.
- Kulikup Campsite 1 and 2 to the east of the Shire in Kulikup.
- Blackwood River to the west of the Shire.
- Arthur River to the northeast of the Shire in the location Kulikup.

As there are no known remaining Elders of the Bibbulmun and Kaniyang people, the Shire is unable to consult local knowledge holders when conducting mitigation work or suppression activities. However, the Shire consults with DPLH to identify Aboriginal Heritage Sites and obtain advice on how best to proceed.

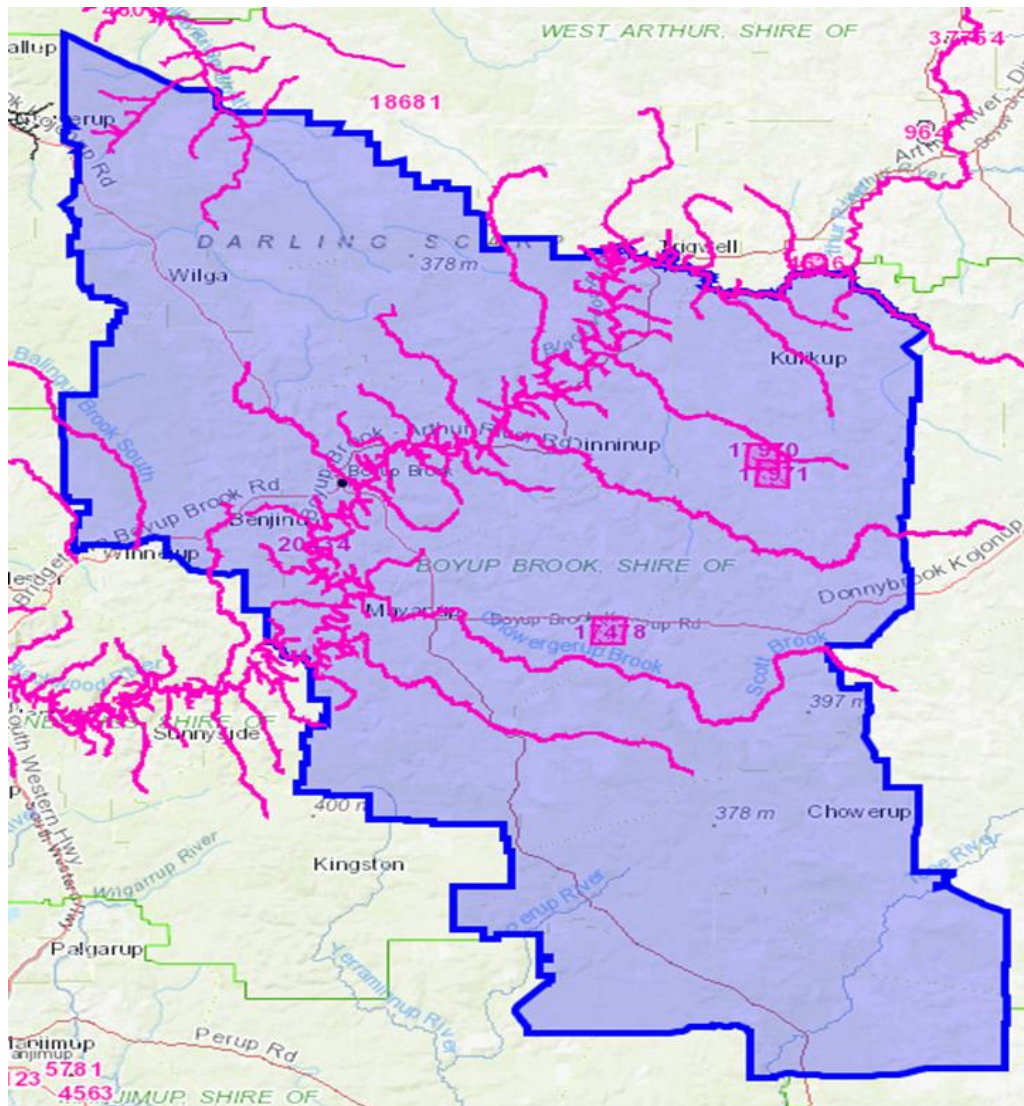


Figure 7. Aboriginal Heritage sites within the Shire of Boyup Brook as listed on the [Aboriginal Cultural Heritage Inquiry System](#).

European settlement arrived much later, with the Upper Blackwood Road District being gazetted in 1896. This entity transformed into the Shire of Upper Blackwood in 1961, and finally adopted its current name, the Shire of Boyup Brook, in 1969.

The Shire's 45 Cultural and Heritage Listed sites, exemplified by landmarks such as the *Boyup Brook Town Hall*, *Norlup Homestead*, and *Flax Mill*, contribute significantly to the region's character and economic vitality. These heritage assets are also considered critical community infrastructure and require protection from potential bushfire threats. To ensure their preservation, the Shire is committed to identifying and assessing heritage places through the Municipal Inventory process, in accordance with state heritage guidelines. This information will be incorporated into the BRM PLAN to prioritise their protection and develop appropriate mitigation strategies.

3.5 Resources

Agriculture Industry

Boyup Brook's economy is heavily reliant on agriculture, with a diverse range of activities including broadacre cropping, livestock, olives, and timber plantations.

Figure 8. The region's economic vitality is intrinsically linked to agricultural production, with over 40% of the population employed in this sector.

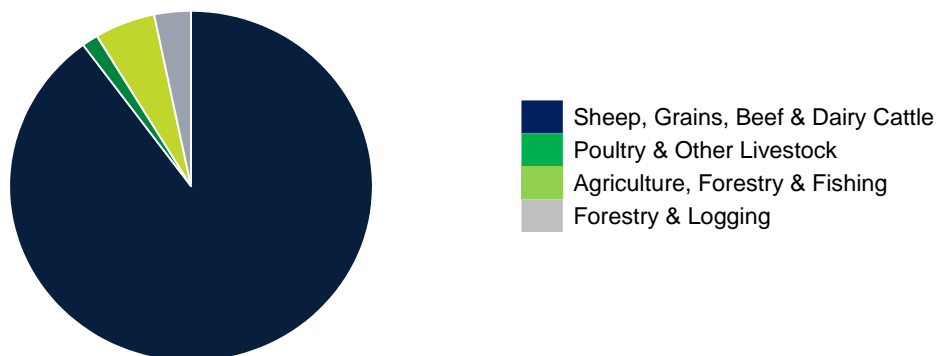


Figure 8. Economic Activities within the Shire of Boyup Brook.

Agricultural operations, particularly the critical seeding and harvesting periods, introduce heightened fire risks. The harvest season, coinciding with summer, creates a dangerous overlap with peak bushfire conditions. Crop stubble, combined with machinery use, increases the likelihood of accidental fires. The rapid spread of crop fires poses a significant threat to both property and livelihoods.

The dynamic nature of agricultural practices, influenced by economic factors, further complicates fire management. Fluctuations in crop types and land use can impact fire risk profiles, necessitating adaptable and responsive fire management strategies. The region's wine industry is also vulnerable to fire and smoke damage, with grapes

susceptible to smoke taint. Careful consideration of vineyard locations and timing of prescribed burns is essential to mitigate these risks.



Plantation Industry

The Shire's extensive network of timber plantations, both privately and government-owned, also present fire management challenges. To minimise risk, plantation owners must adhere to strict regulations including firebreaks, water access, and firefighting resources. A major fire event within the forestry sector would have severe consequences for the region and the state.



Tourism

Balancing the economic benefits of tourism with the inherent bushfire risks is a critical consideration for the Boyup Brook Shire. While tourism is not vital to the region's economic and social well-being, the Shire recognises the need to prioritise public safety. Therefore, the Shire aims to focus on strategies that promote tourism while effectively managing bushfire risks, ensuring a safe and enjoyable visitor experience.

3.6 Topography and Landscape Features

The Shire of Boyup Brook lies within the Darling Plateau System and consists of three main landform areas:

1. The northern areas of the Shire occupy gently undulating dissected plateau surfaces with broad gravel crests and generally broad valleys.
2. Central areas transition to a moderately sloping plateau with occasional rock outcrops. Soil types, range from gravel and sands in the north to yellow soils and ironstone gravels in the central regions.
3. The southern portion of the Shire consists of undulating to hilly areas of the plateau surface. The soil profile has a combination of yellow soil, gravel, and leached sand.

While much of the Shire's original vegetation has been cleared, significant pockets of remnant vegetation remain. These areas are primarily concentrated within the Wilga and Perup Reserves, managed by DBCA. This precious ecosystem is dominated by mixed Jarrah and Marri forests, interspersed with valuable stands of Wandoo in the upper stream valleys. Additionally, Banksia varieties can be found scattered throughout these forested areas, with wetlands in the west harbouring their own unique vegetation types.

The Shire's landscape and natural resource base present both opportunities and challenges. While the region offers potential for agricultural production, the impacts of land clearing, disaster events such as bushfire, and climate change on water resources, and soil health require ongoing careful management.

3.7 Climate and Weather

The Shire of Boyup Brook climate is described as Mediterranean, with distinct mild, wet winter and dry summer seasons. Winter is predominately rain-bearing, low-pressure systems moving in a westerly direction with an average annual rainfall of approximately 600mm per year and an average wind speed of 9.4 km/hour.

Summers are very dry, with December to February receiving a monthly average of less than 15mm of rain. The hot, dry summers and seasonal strong north westerly

winds create an environment where there is always a significant risk of bush fire, therefore a high degree of caution is always required by residents and visitors.

A general decrease in rainfall is found when compared to the long-term average. A 16% difference was found when comparing the 10- and 30-year averages to the long-term average, whilst the difference was 33% between the 5 years and long-term averages. Although the latter does not necessarily impact negatively on cropping and pastures, it raises concerns for water harvesting, the plantation industry and the threat of bushfire.



3.8 Vegetation and Fuel

The Shire of Boyup Brook exhibits a cleared landscape, with significant remnant bushland primarily concentrated within the Wilga and Perup Reserves. Private landowners and some shire reserves, also contain smaller pockets of remnant bushland throughout the shire. These areas are dominated by Jarrah and Marri Forest areas, with smaller stands of Wandoo and Banksia also present.

According to DBCA statewide vegetation statistics (current to 2018), 42.09% of native vegetation remains in the Boyup Brook Shire compared to its pre-clearing extent. This equates to 118,856 hectares remaining intact.

The Shire of Boyup Brook is home to a significant number of timber plantations, both privately owned and managed by the State Government. These plantations, primarily comprise of pine and blue gum species, contribute to further bushfire mitigation challenges due to their increasing fuel load with age.

Table 3 shows the types of vegetation found in the Shire including the total land area.

Table 3. Major vegetation communities across the Shire of Boyup Brook. Source Department of Environment and Conservation 2017.

Vegetation Community	Area (ha)	Total area (%)
Bare areas; freshwater lakes	60.40	00.2
Cleared; agriculture	157,570.70	55.76
Medium forest, jarrah-marri	72,992.40	25.83
Medium forest; jarrah and wandoo (Eucalyptus wandoo)	34,539.10	12.22
Medium woodland; marri and wandoo	16,968.50	6
Medium woodland; yate and paperbark (Melaleuca spp.)	176.60	0.06
Shrublands tree-heath; paperbark (Melaleuca sp.) over tea tree thickets; Low woodland	292.30	0.10

3.9 Important Species and Vegetation

The Shire is home to several species and ecological communities that are listed as threatened under various environmental laws:

Fauna Species:



Critically Endangered: *Western Ringtail Possum*, *Carnaby's Black Cockatoo*, *Numbat*

Endangered: *Baudin's Black Cockatoo*, *Malleefowl*

Vulnerable: *Chuditch*

Ecological Communities:

Jarrah and Marri Forests, *Banksia Woodlands* and *Wetlands of the Southwest*.

These species and communities form the backbone of the Shire's natural heritage. Their conservation is integral to effective bushfire risk management. The Shire plans and selects fire regimes and other treatments to minimise impacts on protected species and communities. Fire regimes are tailored to reduce harm to sensitive

species and habitats, such as by ensuring prescribed burns avoid breeding seasons or areas near critical habitats. Post-fire recovery strategies will be implemented to facilitate the recovery of affected species and habitats through re-vegetation efforts and habitat restoration.

3.10 Historical Bushfire Occurrence

The fire season runs from October to May (and peaks between December and March). There are on average 10 reported fires each year which are attended to by the Boyup Brook Bushfire Volunteers, Volunteer Fire and Rescue and DBCA. In the last financial year there were seven unreported fires. Current data suggests that there is no appreciable increase in the frequency of bushfires over the past 10 years.

Table 4. The causes of bushfire in the Shire of Boyup Brook between 2014-2024. Source DFES.

Year	2014/ 2015	2015/ 2016	2016/ 2017	2017/ 2018	2018/ 2019	2019/ 2020	2020/ 2021	2021/ 2022	2022/ 2023	2023/ 2024
No. of Bushfires of all sizes.	11	8	14	7	9	8	11	13	13	13

The impact of recent bushfires in our own and other regions highlights the critical importance of preparedness, timely response, and adequate resources. In particular, the Shire of Boyup Brook, with its limited water resources, must prioritise the acquisition and maintenance of specialised firefighting equipment, such as water-bombing aircraft and ground-based water tankers. Additionally, well-trained and equipped volunteer bushfire brigades, capable of responding swiftly to emerging threats, is essential to protect lives, property, and the environment.



Bush Fire 2020 (area unknown)

3.11 Current Bushfire Risk Management Controls

These types of treatments are not linked to specific assets and are applied across all or part of the local government as part of normal business or due to legislative requirements. The following controls are currently in place across the Shire of Boyup Brook:

- *Bush Fires Act 1954* Section 33 notices issued with rates notices, including applicable fuel management requirements, firebreak standards and annual enforcement programs for residents and plantations.
- Declaration and management of Prohibited Burn Times, Restricted Burn Times and Harvest and Vehicle Movement Bans for the local government.

Restricted burn times where permits are required
9 October to 20 November each year, inclusive
1 March to 30 April each year, inclusive
Prohibited burn times
21 November each year to 28 February the following year, inclusive

- Public education campaigns and the use of DBCA and DFES state-wide programs, tailored to suit local needs e.g. Are you Bushfire Ready?
- State-wide arson prevention programs developed in conjunction with WA Police and DFES.
- State planning framework and local planning schemes, implementation of appropriate land subdivision and building standards in line with DFES, DPLH plus Building Commission policies and standards.
- Monitoring performance against the BRM Plan and reporting annually to the local government council and OBRM.
- DFES is responsible for the management of fire prevention of Unallocated Crown Land (UCL) and Unmanaged Reserves (UMR) within gazetted town site boundaries under a memorandum of understanding with the Department of Lands.
- DBCA annual mitigation works programs (includes mechanical works and prescribed burns that may not directly influence level of risk to a specific asset or group of assets).
- Western Power annual vegetation management and asset inspection activities in Extreme and High Bushfire Risk areas completed by 30 November each year.

- All Fire Management Plans including but not limited to, land developments and estates. Plans are available through the Planning department at the Shire.
- The Shire of Boyup Brook, Parks and Gardens annual hazard reduction works program (includes, spraying, slashing and pruning in and around established town sites). Priority given to populated town sites first (known works will be captured in the Bushfire Risk Management treatment schedule).
- Water Corporation Bushfire Risk Mitigation Program - Water Corporation sites are due to be assessed within the Shire by Water Corporation staff. Only High to Extreme risk sites will be communicated to the Shire once completed.
- The Australian Fire Danger Rating System is used to trigger Total Fire Bans and Harvest Vehicle Movement Bans (HVMBs) over the bushfire season. When the Fire Danger Index (FDI) is 40 or higher a HVMB is declared across the whole Shire and all valid permits to burn to be cancelled for a 24-hour period. This decision triggers various community and stakeholder notifications and messaging to raise awareness of the elevated bushfire risk.
- There are 15 volunteer bushfire brigades (VBFB) within the Shire: *Benjinup, Boyup Brook Shire, Chowerup, Dinninup, East Boyup Brook, Gibbs Road, Kenninup, Kulikup, Mayanup, McAlinden, Mickalarup/Dwalganup, Nollajup, Scotts Brook, Tonebridge and West Boyup Brook.*
- The brigades vary significantly in terms of their resource base with the number of volunteers totalling 535 across all brigades and most resources being Farm Response Vehicles.
- The Shire has four Fire Fighting units permanently within the Shire.
 - 4.4 Tatra T81-7 – Custodian McAlinden BFB
 - 2.4 Isuzu – Custodian Dinninup BFB
 - 2.4 Isuzu – Custodian Chowerup BFB
 - Light Tanker Landcruiser – Custodian West Boyup Brook BFB.
 - DFES High Season 2.4 vehicle is regularly deployed to Benjinup BFB.
- The XRAY Team are the executive decision makers on behalf of all the shire Volunteer Bushfire Brigades. The XRAY team sit on the Bushfire Advisory Committee for the Shire of Boyup Brook and advise the CEO on bushfire related matters. Boyup Brook XRAY Team consists of the Chief Bushfire Control Officer, a 1st and 2nd Deputy Chief Bushfire Control Officer, Communications Officer, Weather Officer, Deputy Weather Officer and Training Officer.

A list of Local Government Wide Controls for reducing bushfire risk in Shire of Boyup Brook is provided at **Appendix B**.

4. Asset Identification and Risk Assessment

4.1 Identifying and Assessing Systemic Risk

Systemic risk refers to the potential impacts of a bushfire on our interconnected systems and networks that sustain our communities. The Shire recognises that a single bushfire event can set off a chain reaction with impacts that extend beyond the fire's location. These may affect the social fabric, economy, and environment of the district and can persist long after the fire has been extinguished.

Systemic risks considered relevant to BRM for the Shire of Boyup Brook include infrastructure disruption, loss of essential services, economic disruption, mental health impacts and environmental damage. These are outlined in more detail in **Appendix A**. By considering these potential systemic risks and outlining mitigation strategies within the BRM Plan, the Boyup Brook community can take proactive steps to minimise the long-term social, economic, and environmental impacts of bushfires.

4.2 Local Government Asset Risk Profile

A summary of the risks assessed in Shire of Boyup Brook is shown in Table 5. This table shows the number of assets at risk from bushfire in each risk category at the time the BRM Plan was endorsed. This table was correct at the time of publication but may become outdated as risks are treated, or additional risks are identified and assessed. A report may be generated from the BRMS to provide the most current risk profile.

Table 5. Local Government Asset Risk Summary.

Asset Category	Risk Rating %					
		Low	Medium	High	Very High	Extreme
	Human Settlement	60	11	10	6	13
	Economic	16	24	30	15	15
	Environment	4	35	61	0	0
	Cultural	65	18	5	12	0

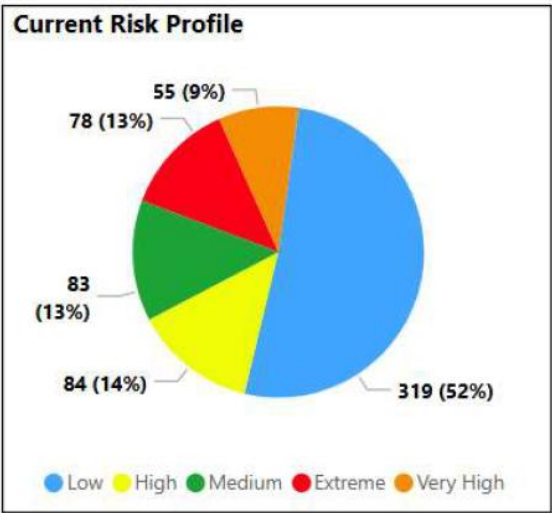


Figure 9: Risk Profile for the Shire of Boyup Brook (as of November 2024).

5. Risk Evaluation

5.1 Risk Acceptance Criteria

The acceptable level of risk for each asset category is shown in **Table 6**. A risk that is assessed as exceeding these limits will be considered for treatment.

Table 6. Risk acceptance criteria for bushfire risk in Shire of Boyup Brook.

	Asset category			
	Human settlement	Economic	Environmental	Cultural
Acceptable risk level	4C - Medium	4C - Medium	4C - Medium	4C - Medium

Risks below the acceptable level do not require treatment during the life of this BRM Plan. They will be managed by routine Local Government Wide Controls and monitored to detect any increase in their risk rating.

6. Risk Treatment

The purpose of risk treatment is to reduce the potential impact of bushfire on the community, economy and environment. This is achieved by implementing treatments that modify the characteristics of the hazard, the community or the environment to make bushfires less likely or less harmful.

6.1 Treatment Strategy

Our Treatment Strategy aims to reduce bushfire risk in Boyup Brook by prioritising firebreak establishment, fuel reduction, and community engagement. Focus areas include high-value assets like townsites and critical infrastructure. The plan emphasises protecting human settlements while minimising environmental impact. Specific strategies are required that will target areas zoned as Special Rural, smaller outlying townsites, and the interface between residential areas and plantations which can pose a significant risk. By addressing fuel loads, improving access, and increasing community awareness, the Shire aims to build a more resilient community throughout Boyup Brook.

Special rural areas such as Ridge View and Lee-Steere Estates, characterised by undulating topography and lifestyle blocks, present a high risk to human settlements. Encouraging and supporting residents in constructing and maintaining adequate firebreaks on their properties is crucial for improving access and reducing bushfire risk in this area.

Smaller townsites, including Dinninup, Tonebridge, Wilga, and Kulikup, face unique challenges due to older building construction and denser vegetation around townsites. Encouraging residents to maintain clear areas around their properties will significantly reduce the risk of fire spread. Prioritising fuel reduction within these areas, coupled with community education on asset protection zones (APZs), is essential.

By working collaboratively with rural stakeholders and plantation owners, we can develop integrated fuel management strategies that align with Shire planning objectives. This includes ensuring that new plantation developments adhere to strict bushfire management requirements, minimising the potential for increased fire risk to communities.



6.2 Treatment Schedule

The Treatment Schedule is a list of bushfire risk treatments recorded in the BRMS. It is developed with regard to the outcome of the risk assessment process and Treatment Strategy and in consultation with stakeholders.

A treatment schedule for the Shire of Boyup Brook covering 2024-2025 financial year has been entered to BRMS. This is a live document and will be regularly updated throughout the life of the BRM Plan.

Land managers are responsible for implementing agreed treatments on their own land. This includes any costs associated with the treatment and obtaining the relevant approvals, permits or licences to undertake an activity. Where agreed, another agency may manage a treatment on behalf of a land manager.

6.3 Systemic Risk Treatment

The Shire of Boyup Brook is committed to enhancing community resilience and safeguarding critical infrastructure to mitigate the systemic risks associated with bushfire. To achieve this, the Shire is focusing on three key areas:

1. The protection of critical infrastructure such as power lines, water supply systems, and telecommunications network. These essential services are vital for maintaining community functionality during and after bushfires.

Responsibility: Utility providers, (Western Power and Water Corporation) in collaboration with Shire of Boyup Brook.

Stakeholders: Local emergency services (DFES), community groups, utility providers.

2. Ensuring safe evacuation routes and emergency access points is a priority. Regular assessments of these routes for fire risk and the implementation of fuel reduction treatments, such as clearing vegetation along roadsides, will maintain safe passage for residents and emergency services.

Responsibility: Shire of Boyup Brook, in collaboration with DFES.

Stakeholders: Local emergency services (DFES), community groups, landholders.

3. Establishing reliable communication systems, including early warning systems and alternative networks, is crucial. This will prevent the spread of misinformation and facilitate timely response to bushfire threats.

Responsibility: Shire of Boyup Brook, in collaboration with DFES and telecommunications providers.

Stakeholders: Local emergency services (DFES), community groups, telecommunications providers.

Future work required to maintain or improve controls, the Shire of Boyup Brook will need to prioritise regular reviews and updates of the current risk assessment, conduct ongoing inspections and maintenance of critical infrastructure and emergency access routes, and foster strong community engagement and education.

Collaborative efforts with key stakeholders, including emergency services, utility providers, and government agencies, will be essential to ensure coordinated responses and shared responsibility. Implementing a robust monitoring and evaluation framework will allow for the assessment of treatment strategy effectiveness and the identification of areas for improvement. By taking these proactive measures, the Shire aims to strengthen community resilience and mitigate the impact of future bushfire events.



7. Monitoring and Review

Monitoring, review, and reporting processes are essential to ensure the BRM Plan remains current and effective. Regular reviews identify and address changes in risk factors, regulations, or best practices. Annual audits assess implementation and effectiveness. Monitoring weather conditions and reviewing emergency responses inform timely adjustments and identify lessons learned. Regular reporting to key stakeholders, such as local government, emergency services, and the community, ensures transparency, accountability, and effective communication.

7.1 Monitoring and Review

Shire of Boyup Brook will monitor the BRM Plan and BRMS data to identify any need for change. The Plan and BRMS data will be reviewed at least every two years to ensure they continue to reflect the local context, assets at risk, level of risk and treatment priorities.

7.2 Reporting

The Shire of Boyup Brook CEO or their delegate will provide to OBRM the outcomes of biennial reviews of the BRM Plan. This is required to maintain OBRM endorsement of the Plan.

The Shire of Boyup Brook will contribute information about their BRM Program to the annual OBRM *Fuel Management Activity Report*.

8. Glossary and Abbreviations

8.1 Glossary

Asset	Something of value that may be adversely impacted by bushfire. This may include residential houses, infrastructure, commercial, agriculture, industry, environmental, cultural and heritage sites.
Asset category	There are four categories that classify the type of asset – Human Settlement, Economic, Environmental and Cultural.
Asset risk register	A component within the Bushfire Risk Management System (BRMS) used to record the consequence, likelihood, risk rating and treatment priority for each asset identified in the BRM Plan.
Bushfire	Unplanned vegetation fire. A generic term which includes grass fires, forest fires and scrub fires both with and without a suppression objective.
Bushfire risk management	A systematic process to coordinate, direct and control activities relating to bushfire risk with the aim of limiting the adverse effects of bushfire on the community.
Bushfire risk	The chance of a bushfire igniting, spreading and causing damage to the community or the assets they value.
Consequence	The outcome or impact of a bushfire event.
Landowner	The owner of the land, as listed on the Certificate of Title; or leaser under a registered lease agreement; or other entity that has a vested responsibility to manage the land.
Likelihood	The chance of something occurring. In this instance, it is the potential of a bushfire igniting, spreading and impacting on an asset.
Risk acceptance	The informed decision to accept a risk, based on the knowledge gained during the risk assessment process.
Risk analysis	The application of consequence and likelihood to an event to determine the level of risk.
Risk assessment	The systematic process of identifying, analysing and evaluating risk.

Risk evaluation	The process of comparing the outcomes of risk analysis to the risk criteria in order to determine whether a risk is acceptable or tolerable.
Risk identification	The process of recognising, identifying and describing risks.
Risk treatment	A process to select and implement appropriate measures undertaken to modify risk.
Systemic risk	The impacts of bushfire on the interconnected systems and networks that support community function. It is a product of the disruption caused by fire to the community and its effects may be felt far from the direct impacts of the fire in both time and space.
Treatment objective	The aim to be achieved by the treatment. Treatment objectives should be specific and measurable.
Treatment priority	The order, importance or urgency for allocation of funding, resources and opportunity to treatments associated with a particular asset. The treatment priority is based on an asset's risk rating.
Treatment Schedule	A report produced within the BRMS that details the treatment priority of each asset identified in the BRM Plan and the treatments scheduled.
Treatment Strategy	The general approach that will be taken to managing bushfire risk, in consideration of the local government context and objectives.
Treatment type	The specific treatment activity that will be implemented to modify risk, for example a planned burn.

8.2 Abbreviations

AFAC	Australasian Fire and Emergency Services Authorities Council
BFAC	Bush Fire Advisory Committee
BRM	Bushfire Risk Management
BRM Branch	Bushfire Risk Management Branch (DFES)
BRM Plan	Bushfire Risk Management Plan
BRMS	Bushfire Risk Management System
DBCA	Department of Biodiversity, Conservation and Attractions
DFES	Department of Fire and Emergency Services
DPLH	Department of Planning, Lands and Heritage
LEMC	Local Emergency Management Committee
OBRM	Office of Bushfire Risk Management (DFES)
SEMC	State Emergency Management Committee
TEC	Threatened Ecological Community
UCL	Unallocated Crown Land
UMR	Unmanaged Reserve
WA	Western Australia

ATTACHMENTS:

- APPENDIX A - Systemic Risk.
- APPENDIX B - Local Government Wide Controls.
- APPENDIX C - Communications Plan.

Appendix A – Systemic Risk

Systemic Risk		Risk Rating	Control Point	Treatment	Lead Agency or Stakeholder(s)	Notes and Comments
1	Power and communication outages due to bushfire damage to infrastructure (power lines, towers, etc.)	High	Critical infrastructure points (powerlines, communication towers)	Implement firebreaks around powerlines and towers, install fire-resistant materials, upgrade monitoring systems for early detection and shutdown.	Western Power, Local Government, DFES	This control will prevent cascading failures in communication and electricity during bushfires. Regular inspections and vegetation management will be required to maintain the control.
2	Disruption to emergency services coordination due to communication failure	High	Backup communication systems	Install satellite and independent radio communication backup systems for emergency services.	Local Emergency Services, DFES, Police	This treatment ensures continuous coordination of emergency services during bushfire events. Periodic testing of backup systems will be required.
3	Access roads blocked or destroyed, impeding emergency response and evacuation efforts	Medium	Key transportation routes (roads and bridges)	Maintain firebreaks around access roads, establish alternative transportation routes, and strengthen vulnerable bridges.	Local Government, Main Roads WA, SES, DFES	Critical to ensure emergency services and residents can evacuate or respond quickly. Annual maintenance and reviews are required for continued resilience.
4	Loss of water supply due to damage to water infrastructure (treatment plants, reservoirs)	High	Water treatment plants and supply lines	Establish firebreaks around water infrastructure, install sprinklers, and reinforce critical assets with fire-resistant materials.	Water Corporation, Local Government, SES, DFES	Ensures continuous access to clean water during and after a bushfire event. Regular inspections and vegetation management will maintain control.
5	Community health and safety at risk due to insufficient evacuation centres and health services	High	Evacuation centres and health facilities	Upgrade existing evacuation centres to be fire-resistant, install backup generators, and stockpile necessary supplies. Conduct community education programs	Local Government, Red Cross, Department of Communities	Provides safe refuge and health services during bushfire events. Future improvements may include adding more shelters and increasing supplies in high-risk areas.
6	Delays in community recovery due to lack of preparedness and resilience programs	Medium	Community engagement and education	Increase community-driven preparedness programs, establish local resilience networks, and conduct regular bushfire drills.	Local Government, Community Groups, DFES, NGOs	Empowers the community to actively manage bushfire risks and aids in quicker recovery post-event. Future work includes continuous education and program assessments.

Appendix B – Local Government Wide Controls

	Control	Action or activity description	Lead agency	Other stakeholder(s)	Notes and comments
1	Regulatory compliance	Enforcement of <i>Bush Fires Act 1954</i> Section 33.	Shire of Boyup Brook	DFES	<p>Review and release the Firebreak and Bushfire Hazard Reduction Notice to all property owners annually.</p> <p>Compliance due by 30 November annually.</p> <p>Inspection and enforcement carried out on non-compliant properties to ensure requirements are met prior to the onset of the bushfire season.</p> <p>Annual review of Fire break and property inspection strategy, analysis of data and debrief to review learnings.</p>
2	Burning and vehicle movement restrictions	Providing limitations under the <i>Bush Fires Act 1954</i> for approved burning times and vehicle movement for the local area.	Shire of Boyup Brook	DFES	<p>The Shire reviews local conditions and seasonal influences to determine if the documented restricted and prohibited burning times need to be adjusted to reduce the outbreak of fire.</p> <p>During periods of high threat, the Shire has the ability to issue a harvest and vehicle movement ban to limit the chances of vehicle caused fires.</p> <p>The Shire appoints Fire Control Officers that enables permit issuing under certain conditions during restricted burning times.</p>
3	Land use planning	Ensuring all new builds are assessed against State Planning Policy 3.7	Shire of Boyup Brook	DFES DPLH BAL Assessors	As Shire of Boyup Brook is entirely mapped as bushfire prone, all new builds as detailed in SPP 3.7 are assessed and construction requirements placed on each build appropriate to their level of risk.
4	Community engagement and education	Promoting bushfire preparedness, education and outlets for further information across the community.	Shire of Boyup Brook	DFES Community groups	<p>Bushfire Risk Officers within the Shire provide ongoing liaison with property owners to educate community members on bushfires and how to prepare their properties.</p> <p>DFES Seasonal themes promoted over social media to engage the public and increase awareness.</p> <p>Bushfire Information and educational material located on the Shire website and bushfire ready newsletters circulated via email.</p> <p>New property owners receive a welcome pack providing important information about property preparedness and where to go for further information.</p>
5	Fuel management	Reduction of fuels	Shire of Boyup Brook	DFES DBCA Arc Infrastructure Western Power Main Roads Property Owners Land Managers Boyup Brook Landcare Group	<p>Shire of Boyup Brook annual works program focused around mechanical and chemical treatments on Shire owned land.</p> <p>Shire Reserve management plans including rotational planned burns.</p> <p>The Shire sources grant funding through the MAF Grants to reduce fuels across the extreme, very high- and high-risk areas under LG management.</p> <p>BFB's engaged by private property and land managers for reducing fuels via prescribed burns</p> <p>Main Roads conducts mechanical and chemical treatments on the MRWA network.</p> <p>Annual vegetation management and asset maintenance conducted by Western Power.</p> <p>Development of a Bushfire Risk Mitigation Plan by Arc Infrastructure to reduce risk along the rail corridor within priority townsites.</p>

	Control	Action or activity description	Lead agency	Other stakeholder(s)	Notes and comments
6	Incident Response	The Shire appoints Fire Control Officers and forms volunteer bush fire brigades that are resourced and supported to respond to bushfire emergencies.	Shire of Boyup Brook	DFES	<p>The Shire appoints XRAY Team (Chief Bushfire Control Officer-CBFCO, 1st and 2nd Deputy CBFCO Communications Officer, Fire Weather Officer-FWO and Deputy FWO and Training Officer) and Fire Control Officers.</p> <p>All brigades are provided with the appropriate PPE, training, resources and equipment to be able to carry out their duties.</p> <p>The Shire employs an Emergency Services Officer to provide guidance and support to XRAY Team, FCO's and brigades.</p>
7	Bushfire Risk Management	Develop, monitor, review and reporting of the BRM Plan	Shire of Boyup Brook	DBCA DFES BFAC & LEMC	<p>Updating risk assessments across tenure blind assets within BRMS to create awareness of Shire wide risk.</p> <p>Reviewing the BRM Plan every two years for currency and areas for improvement.</p> <p>Reporting updates on risk and treatments to DFES, LEMC and BFAC.</p>
8	Emergency Services Liaison	Develop, monitor, review and reporting of the LEMA and contacts.	Shire of Boyup Brook	BFAC & LEMC	<p>Reviewing the LEMA and Emergency Management Business plan annually for currency and areas for improvement.</p> <p>Develop and review action plans for communications during emergencies, after-hours contacts and local service providers.</p> <p>Maintain compliancy within Acts, policies and procedures relevant to emergency management.</p>

Appendix C – Communication Plan

This Communication Plan supports the development, implementation and review of the Shire of Boyup Brook Bushfire Risk Management (BRM) Plan.

Communication objectives

The communication objectives for the development, implementation and review of the BRM Plan for the Shire of Boyup Brook are as follows:

1. Key stakeholders understand the purpose of the BRM Plan and their role in the BRM planning process.
2. Stakeholders who are essential to the BRM planning process, or can supply required information, are identified and engaged in a timely and effective manner.
3. Relevant stakeholders are involved in decisions regarding risk acceptability and treatment.
4. Key stakeholders engage in the review of the BRM Plan as per the schedule in place for the local government.
5. The community and other stakeholders engage with the BRM planning process and as a result are better informed about bushfire risk and understand their responsibilities to address bushfire risk on their own land.

Roles and responsibilities

Shire of Boyup Brook is responsible for the development, implementation and review of the Communication Plan. Key stakeholders support the local government by participating the Communication Plan as appropriate. An overview of communication roles and responsibilities follows:

- **CEO**, Shire of Boyup Brook is responsible for requesting OBRM endorse the BRM Plan and ensuring all high-level approval processes are completed.
- **Manager Community Services & Emergency Services Officer**, Shire of Boyup Brook are responsible for managing and overseeing all external communications related to the BRM Plan, including public announcements, media releases, and engagement with the community through social media, newsletters, and local media outlets.
- **Bushfire Risk Management Coordinator & Emergency Services Officer**, Shire of Boyup Brook are responsible for communication between the local government and the Department of Fire and Emergency Services, and the coordination of internal stakeholder meetings, updates on treatment plans, and timely communication of key information between local government departments and DFES.
- **Council Members** support communication efforts by advocating for community engagement in the BRM Plan and communicating with their constituents about the importance of bushfire preparedness and mitigation measures.

Key Stakeholders for Communication

The following table identifies key stakeholders in BRM planning process, its implementation and review. These are stakeholders that are identified as having a significant role or interest in the planning process or are likely to be significantly impacted by the outcomes.

Stakeholder	Role or Interest	Level of Impact of Outcomes	Level of Engagement
Local Government	Development / review of BRM Plan, Land managers	High	Consult, involve and inform
Department of Fire and Emergency Services	Assist LG with development of BRM Plan, technical advice and expertise	High	Consult, collaborate, involve and inform
Parks and Wildlife	Asset and treatment identification, Land managers	High	Consult, involve and inform
Health & Education Centres	Provision of consultation and expert advice, Asset identification	High	Consult, involve and inform
Service Providers	Asset and treatment identification, Land managers	Medium	Consult and inform
Land Managers	Asset / Land managers	Medium	Consult, inform and empower
Asset Owners	Landowners, potential impact to business, community members	Medium	Consult, inform and empower
Community and Interest Groups	Provision of consultation and expert advice, Asset identification	Low	Consult, inform and empower
BFAC and LEMC	Shire Committees	Low	Consult, inform and empower

Communications log

This Communications log captures the communications with key internal and external stakeholders that occurred during the development of the BRM Plan and associated Treatment Schedule, or review of the BRM Plan. This is a record any significant conversations, community engagement events, emails, meetings, presentations, workshops and other communication initiatives relating to the BRM Plan.

CHANNEL LIST			
SHIRE	WAERN	VHF	UHF
BOYUP BROOK	119	30	11
Chowerup Repeater	346		
BRIDGETOWN	197	34	
COLLIE	157	35	
CRANBROOK		45W	9
DONNYBROOK	106	37	
KOJONUP	234	41	11
Chowerup Repeater	229		
MANJIMUP	251	75	
	292	44	
WEST ARTHUR	171	76	5
BOYUP BROOK FIRE & RESCUE	355	99	
DBCA -	WAERN	VHF	
COLLIE	615	18	
KIRUP (Blackwood)	642	59	
MANJIMUP (Donnelly)	64		

Timing of Communication	Stakeholders	Purpose	Summary	Communication Method	Lesson Identified	Follow up
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Development of the BRM Plan

June 2024	BFAC, BFBs	Reinforce operational readiness	Update of the Firebreak and Fire Hazard Notice, Training, Operational preparedness	Meeting	WHS and Insurance liabilities. Maintaining volunteers with extra requirements	Approval of updated Firebreak and Fire Hazard Notice. Seek legal advice on liability when attending fires during an incident or during mitigation work.
July 2024	SoBB, DFES	Discuss the new Guidelines for development of BRM Plan	Understanding the guidelines, support from DFES and OBRM, deadlines	Teams Meeting	Availability of support from OBRM	NIL
Sept 2024	SoBB, DFES, BFBs, Plantation land managers, Councillors	Investigate what is a high-risk asset and what would be involved in protecting that asset	Availability of resources, timely response to emergencies, Risk management plans, activation points for requesting outside resources	Excursion and site visits	Gravel roads and escape routes, water deficiencies	NIL
Oct 2024	BFBs	Operational Readiness, local issues	Bushfire season preparedness, areas local of concern,	Social Gathering, Training session	Local concerns regarding available water for firefighting purposes	NIL

Development of the Treatment Schedule

Timing of Communication	Stakeholders	Purpose	Summary	Communication Method	Lesson Identified	Follow up
Jan 2024	SoBB, BFBs, Community	Develop plan to complete MAF 23/24 treatment schedule	Issue of works scope, environmental and ACH checks, onboarding of service providers	Meeting	Windows for treatments were small or passed	Weekly management until completion
Feb 2024	SoBB, BFBs, Community	Investigate and finalise treatment areas for MAF 24/25 treatment schedule	Discuss high-risk areas from BRMS, update BRMS, evaluate priority for MAF or Shire mitigation programs	Meeting, face-face visits	Prioritising treatments, understanding resourcing limitations	
Mar 2024	SoBB, OBRM	Submission of MAF 24/25 Treatment Plan	Submitting the desired treatments as agreed by consultation with adequate justification for works	Online Portal	Preparation of justification for works	
Aug 2024	SoBB, OBRM, DFES, Community	Notification of funded treatment plans under MAF 24/25 Schedule	Advise all relevant stakeholders and community	Social media and Website, email.		

Timing of Communication	Stakeholders	Purpose	Summary	Communication Method	Lesson Identified	Follow up
Sept 2024	SoBB, BFBs, Community	Develop plan to complete MAF 24/25 treatment schedule	Issue of works scope, environmental and ACH checks, onboarding of service providers	Meeting, face-face visits	Maintaining scope of works and working to budget	Weekly management until completion
Oct-Dec 2024	SoBB, Service Providers	Deliver scope of works with timeframe for completion	Site visit to treatment site/s to discuss scope of works	Meeting, site visits	Mitigating possible barriers for successful completion in planning.	Weekly management until completion
Jan 2025	SoBB, BFBs, Community	Investigate and finalise treatment areas for future MAF treatment schedule	Discuss high-risk areas from BRMS, update BRMS, evaluate priority for MAF or Shire mitigation programs	Meeting, face-face visits	Prioritising treatments, understanding resourcing limitations	

Review of the BRM Plan

Timing of Communication	Stakeholders	Purpose	Summary	Communication Method	Lesson Identified	Follow up
Ongoing	Shire of Boyup Brook	Inform, Consult, Educate, Collaborate, Resource management.	Asset Owner & vested reserves BRM Plan Custodian Responsible for the development, implementation, and review of bushfire mitigation treatments	Meetings, attending workshops for development and information.		
Ongoing	LGs bordering the Shire of Boyup Brook	Inform, Collaborate, Resource management	Shared Experience	Attend meetings and LEMC exercises		
Ongoing	DFES – Dept. Fire & Emergency Services	Inform, Consult, Collaborate, Resource management.	Asset owner and land manager BRM Governance and advice Support role in treatment implementation for shire. Responsible for the development, implementation, and review of bushfire mitigation treatments	Training, workshops, meetings.		

Timing of Communication	Stakeholders	Purpose	Summary	Communication Method	Lesson Identified	Follow up
Ongoing	DBCA – Dept. Biodiversity, Conservation & Attractions	Inform, Consult, Collaborate, Resource management.	Reserves and Land Management BRM Plan consultation and advice Responsible for the development, implementation, and review of bushfire mitigation treatments as a land manager	LEMC member, meetings		
Ongoing	DPLH – Dept. Planning, Lands & Heritage.	Inform & Consult	Vested Reserves Land Management governance and advice	LEMC member, meetings		
Ongoing	DWER – Dept. Water & Environmental Regulations	Inform & Consult	Land Management governance and advice	LEMC member, meetings		
Ongoing	Water Corp	Inform, Consult, Collaborate, Resource management.	Asset owner, vested reserves and Land management. BRM Consultation and advice	LEMC member, meetings		

Timing of Communication	Stakeholders	Purpose	Summary	Communication Method	Lesson Identified	Follow up
Ongoing	Main Roads	Inform, Consult, Collaborate, Resource management.	Asset owner, vested reserves and Land management. BRM Consultation and advice Critical Infrastructure Owner	LEMC member, meetings		
Ongoing	Telstra	Inform, Consult, Collaborate, Resource management.	Asset owner, vested reserves and Land management. BRM Consultation and advice Critical Infrastructure Owner	LEMC member, meetings		
Annually	Education Dept. WA	Inform, Consult, Educate, Collaborate, Empower	Asset owner, land management	LEMC member, meetings, community meetings		
Annually	Catholic Education Dept.	Inform, Consult, Educate, Collaborate, Empower	Asset owner, land management	LEMC member, meetings, community meetings		

Timing of Communication	Stakeholders	Purpose	Summary	Communication Method	Lesson Identified	Follow up
Annually	WA CHS	Inform, Consult, Educate, Collaborate, Empower	Asset owner, land management	LEMC member, meetings, community meetings		
Annually	Asset Owners, Business Owners, Private Landowners & Boyup Brook community members	Inform, Consult, Educate, Collaborate, Empower	Asset owner, vested reserves and Land management. BRM Consultation and advice Critical Infrastructure Owner	Community meetings, social media		

Level of Engagement Key

Inform	Provide clear, accurate, and timely information to the community, stakeholders, and emergency services about bushfire risks, preparedness actions, and emergency procedures.
Consult	Seek input and advice from stakeholders, including community members, emergency services, and industry representatives, to inform the development and implementation of the plan.
Collaborate	Work together with different groups, such as government agencies, community organisations, and individuals, to achieve a common goal of reducing bushfire risk.
Educate	Teach and inform the community and stakeholders about bushfire risks, prevention measures, emergency procedures, and the role of individuals in building a fire-resilient community.
Empower	Providing individuals, communities and stakeholders with the knowledge, skills, resources, and authority to take action to protect themselves and their property from bushfires.
Resource Management	Identifying, allocating, and utilising available resources, such as personnel, firefighting equipment, and funding, effectively and efficiently to achieve bushfire management goals.

Communications Planning Checklist *(Recovery Comms. included)*

ACTION	Y/N	NOTES	RESPONSIBLE PERSON
Communications Governance			
Lead Spokesperson selected/ advised			
Message media chosen			
Authorised by Controlling Agency (CA)			
Message rhythm/frequency decided			
Recovery Message board locations established			
Internal Staff messaging in place			
Outgoing community messaging in place			
Channels for incoming community messages to be received in place			
Communication links with agencies devised			
Messaging			
Regular message format developed			
Recovery branding devised and used			
Spontaneous volunteer management messaging devised and included in all messaging.			
Community Outreach Programs			
Best delivery Format, and content devised <i>(State in Notes)</i>			
Received information and query management format devised			
Ongoing information access portal/media devised and established			

Community Message Talking Points

Spokesperson:	Position:
To be delivered at: <i>(time)</i>	AM <input type="checkbox"/> PM <input type="checkbox"/>
Media Channel/s	<input type="checkbox"/> Community Meeting <input type="checkbox"/> Livestream/Internet <input type="checkbox"/> Social Media <input type="checkbox"/> Notice <input type="checkbox"/> Radio <input type="checkbox"/> Television <input type="checkbox"/> Newspaper/Journalist
Target audience:	<input type="checkbox"/> Internal Staff <input type="checkbox"/> Community Groups <input type="checkbox"/> Hazard Management Agencies <input type="checkbox"/> Other _____(please state)

1 What we know:

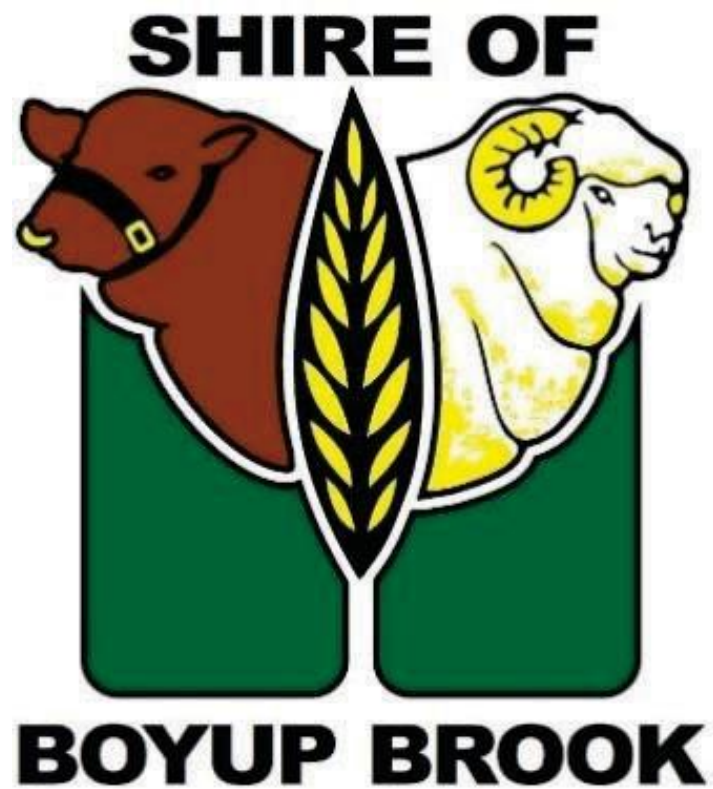
2 *What we do not yet know:*

3 *What we are doing:*

4 *What we want you to do:*

Reiterate main and salient points.

Next message will be available at: _____



Register of Delegations

Council

to

Committees

and

Chief Executive Officer

About the document

Delegations and authorisations are the means by which decision-making bodies can access the power to undertake certain statutory functions.

A delegation is a conferral of the ability to exercise a power or duty to a person or body from a person or body that is vested with the responsibility to exercise that power or duty.

The Register of Delegations records the complied delegations made by Council and the Chief Executive Officer under the authority of the *Local Government Act 1995* and other legislative instruments as specified.

Document Control		
Date Reviewed	Details	Author
30 January 2025	Adopted by Council	Leonard Long

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Background

The *Local Government Act 1995* requires local governments to review their delegation of powers and authority to the Chief Executive Officer (CEO) at least once every twelve months, and the CEO to review their sub-delegation of authority within the same period.

Statutory Framework

Local Government Act 1995

5.16. Delegation of some powers and duties to certain committees.

- 1) Within three (3) months after the day on which regulations prescribing the model code came into effect, a local government must prepare and adopt by Absolute Majority a code of conduct to be observed by Elected Members, committee members and candidates that incorporates the model code.
- 2) Under and subject to s5.17 a local government may delegate by Absolute Majority to a committee any of its powers and duties other than this power of delegation.
- 3) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- 4) Nothing in this section is to be read as preventing a local government from performing any of its functions by acting through another person.

5.17 Limits on delegation of powers and duties to certain committees.

- 1) A local government can delegate –
 - a) To a committee comprising Elected Members only, any of the council's powers or duties under this Act except –
 - i. Any power or duty that requires a decision of an absolute majority of the council; and
 - ii. Any other power or duty that is prescribed.
 - b) To a committee comprising Elected Members and employees, any local government's powers or duties that can be delegated to the CEO under Division 4; and
 - c) To a committee referred to in s5.9(2)(c), (d) or (e), any of the local government's powers or duties that are necessary or convenient for the proper management of –
 - i. The local government's property; or
 - ii. An event in which the local government is involved.
- 2) A local government cannot delegate any of its powers or duties to a committee referred to in s5.9(2)(f).

5.18 Register of delegations to committees

A local government is to keep a register of the delegations made under this Division and review the delegations at least once every financial year.

5.42 Delegation of some powers and duties to the CEO

- 1) A local government may delegate by Absolute Majority to the CEO the exercise of any of its powers or the discharge of any of its duties under –
 - a) This Act other than those referred to in s5.43; or
 - b) The *Planning and Development Act 2005* s214(2), (3) or (5).
- 2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.

5.43 Limits on delegations to CEO

A local government cannot delegate to a CEO any of the following powers or duties -

- a) Any power or duty that requires a decision of an Absolute Majority of the council.
- b) Accepting a tender which exceeds an amount determined by the local government for the purpose of this paragraph.
- c) Appointing an auditor.
- d) Acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government for the purpose of this paragraph.
- e) Any of the local government's powers under s5.98, 5.98A, 5.99, 5.99A or 5.100.
- f) Borrowing money on behalf of the local government.
- g) Hearing or determining an objection of a kind referred to in s9.5.
- h) Any power or duty that requires the approval of the Minister or the Governor; and
- i) Such other powers or duties as may be prescribed.

5.44 CEO may delegate powers and duties to other employees.

- 1) A CEO may delegate to any employee of the local government the exercise of any of the CEO's powers or the discharge of any of the CEO's duties under this Act other than this power of delegation.
- 2) A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.
- 3) This section extends to a power or duty the exercise or discharge of which has been delegated by a local government to the CEO under s5.42, but in the case of such a power or duty –
 - a) The CEO's power under this section to delegate the exercise of that power or the discharge of that duty; and
 - b) The exercise of that power or the discharge of that duty by the CEO's delegate, are subject to any conditions imposed by the local government on its delegation to the CEO.

4) Subsection (3)(b) does not limit the CEO's power to impose conditions or further conditions on a delegation under this section.

5) In subsections (3) and (4) – conditions include qualifications, limitations, or exceptions.

5.45 Other matters relevant to delegations under this Division.

1) Without limiting the application of s58 and s59 of the *Interpretation Act 1984* –

- a) A delegation made under this Division has effect for the period of time specified in the delegation or where no period has been specified, indefinitely; and
- b) Any decision to amend or revoke a delegation by a local government under this Division is to be by an absolute majority.

2) Nothing in this Division is to be read as preventing –

- a) A local government from performing any of its functions by acting through a person other than the CEO; or
- b) A CEO from performing any of his or her functions by acting through another person.

5.46 Register of, and records relevant to, delegations to CEO and employees

- 1) The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.
- 2) At least once every financial year, delegations made under this Division are to be reviewed by the delegator.
- 3) A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.

Local Government (Administration) Regulations 1996

18G Delegations to CEO's, limits on (Act s5.43)

Powers and duties of a local government exercised under the following provisions are prescribed under s5.43(i) as powers and duties that a local government cannot delegate to a CEO –

- a) S7.12A(2), (3)(a) or (4); and
- b) Regulations 18C and 18D.

19. Delegates to keep certain records (Act s5.46(3))

Where a power or duty has been delegated under the Act to the CEO or to any other local government employee, the person to whom the power or duty has been delegated is to keep a written record of –

- a) How the person exercised the power or discharged the duty; and
- b) When the person exercised the power or discharged the duty; and

- c) The persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty.

Other Legislation

- *Building Act 2011*
- *Building Regulations 2012*
- *Bush Fires Act 1954*
- *Caravan Parks & Camping Grounds Act 1995*
- *Caravan Parks & Camping Grounds Regulations 1997*
- *Cat Act 2011*
- *Cat Regulations 2012*
- *Control of Vehicle (Off-road Areas) Act 1978*
- *Control of Vehicle (Off road Areas) Regulations 1979*
- *Criminal Procedures Act 2004*
- *Criminal Procedures Regulations 2005*
- *Dog Act 1976*
- *Food Act 2008*
- *Food Regulations 2009*
- *Health (Miscellaneous Provisions) Act 1911*
- *Liquor Control Act 1979*
- *Litter Act 1979*
- *Litter Regulations 1981*
- *Local Government (Financial Management) Regulations 1996*
- *Local Government (Miscellaneous Provisions) Act 1960*
- *Local Government (Parking for People with Disabilities) Regulations 2014*
- *Planning & Development (Local Planning Schemes) Regulations 2015*
- *Road Traffic Act 1974*

Definitions

The Local Government Act 1995 has not defined the term “delegation” or “delegation power”, however:

- s5.16 refers to “... the exercise of any of its powers and duties ...”
- s5.42 refers to “... the exercise of any of its powers or the discharge of any of its duties ...”

The following terms used in this document apply insofar as they are consistent with enabling legislation.

“Authority” means the permission or requirement for a committee or an officer to act in accordance with:

- the *Local Government Act 1995*, regulation, or other legislation.
- a delegation made by Council.
- a policy made by Council, or
- a specific decision by Council.

“Delegation” means the authority to exercise a power, or discharge a duty, as conferred under the provisions of the relevant legislation.

“Policy” as the context requires, means either:

- a procedural direction to officers to implement Council’s wishes or instruction in a particular way, or
- the authority for officers to act, where that authority is not considered a delegation of a legislative or other specific power or duty.

“Instruction” means the requirement for a staff member to act in accordance with a direction given by the CEO, Executive Manager or Supervisor.

Department of Local Government, Sport & Cultural Industries – Guideline No. 17

The Department of Local Government, Sport & Cultural Industries has published guidelines for the formation of delegations.

Guideline No. 17 can be found on the Departments website www.dlgsc.wa.gov.au

Delegation to a Temporary Employed or Appointed Chief Executive Officer

In accordance with the relevant Shire of Boyup Brook policy, an Acting CEO shall exercise the powers, including delegations, and discharge the duties of the CEO.

1. Delegations from Council to Committees

Nil

2. Delegations from Council to Chief Executive Officer

2.1 *Building Act 2011*

An Act to provide for the following – permits for building work and demolition work, standards for the construction and demolition of buildings and incidental structures, the use and maintenance of, and requirements in relation to, existing buildings and incidental structures, work affecting land other than land on which the work is done, and related matters.

2.1.1 Uncertified Applications to be Considered by Building Surveyor

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s17(1) Uncertified application to be considered by building surveyor.	
Function	Authority to refer to a Building Surveyor an uncertified application if the application complies with s16 [s17(1)]	
Delegates	CEO	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.2 Grant a Building Permit

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<p><i>Building Act 2011</i></p> <p>s18 Further information.</p> <p>s20 Grant of building permit.</p> <p>s22 Further grounds for not granting an application.</p> <p>s23 Time for deciding an application for building or demolition permit.</p> <p>s24 Notice of decision not to grant building or demolition permit.</p> <p>s27(1) & (3) Impose conditions on permit.</p> <p><i>Building Regulations 2012</i></p> <p>r. 23 Application to extend time during which permit has effect [s32].</p> <p>r 24 Extension of time during which permit has effect [s 32(3)].</p> <p>r 26 Approval of new responsible persons [s35(c)].</p>
Function	<ol style="list-style-type: none"> 1) Authority to require an applicant to provide any documentation or information required to determine a building permit application [s18(1)]. 2) Authority to refuse to consider an application [s18(2)]. 3) Authority to grant or refuse to grant a building permit [s20(1) & (2) & s22]. 4) Authority to refund the fee that accompanied an application to the applicant if no decision is made within the time mentioned in s23(1) & (2) [s23(4)]. 5) Record the grounds on which a decision to refuse to grant a building permit is based on and the reasons for the decision and give to the person to whom the decision relates written notice of the decision together with those grounds and reasons and the person's right of review [s24]. 6) Authority to impose, vary or revoke conditions on a building permit [s27(1) & (3)]. 7) Authority to determine an application to extend time during which a building permit has effect [r.23 & r.24]. 8) Authority to approve, or refuse to approve, an application for a new responsible person for a building permit [r.26].
Delegates	CEO

Conditions	Decisions under this delegated authority should be either undertaken or informed by a person qualified in accordance with Regulation 5 of the <i>Building Regulations 2012</i> .	
Express power to subdelegate	<i>Building Act 2011</i> s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.3 Demolition Permits

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<p><i>Building Act 2011</i></p> <p>s18 Further information.</p> <p>s21 Grant of demolition permit.</p> <p>s22 Further grounds for not granting an application.</p> <p>s23 Time for deciding an application for building or demolition permit.</p> <p>s24 Notice of decision not to grant building or demolition permit.</p> <p>s27(1) & (3) Impose conditions on permit.</p> <p><i>Building Regulations 2012</i></p> <p>r. 23 Application to extend time during which permit has effect [s.32].</p> <p>r 24 Extension of time during which permit has effect [s 32(3)].</p> <p>r 26 Approval of new responsible persons [s35(c)].</p>
Function	<ol style="list-style-type: none"> 1) Authority to require an applicant to provide any documentation or information required to determine a demolition permit application [s18(1)]. 2) Authority to grant or refuse to grant a demolition permit on the basis that all s21(1) requirements have been satisfied [s20(1) & (2) and s.22]. 3) Authority to impose, vary or revoke conditions on a demolition permit [s27(1) and (3)]. 4) Authority to determine an application to extend time during which a demolition permit has effect [r.23]. <ol style="list-style-type: none"> i. Subject to being satisfied that work for which the demolition permit was granted has not been completed OR the extension is necessary to allow rectification of defects of works for which the permit was granted [r.24(1)] ii. Authority to impose any condition on the demolition permit extension that could have been imposed under s27 [r.24(2)]. 5) Authority to approve, or refuse to approve, an application for a new responsible person for a demolition permit [r.26].
Delegates	CEO
Conditions	Nil
Express power to subdelegate	<i>Building Act 2011</i> s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)

Version Control		
Date	Details of Amendment	Ref

2.1.4 Occupancy Permits or Building Approval Certificates

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<i>Building Act 2011</i> s55 Further information. s58 Grant of occupancy permit, building approval certificate. s59 Time for granting occupancy permit or building approval certificate. s60 Notice of decision not to grant occupancy permit or grant building approval certificate. s62(1) and (3) Conditions imposed by permit authority. s65(4) Extension of period of duration. <i>Building Regulations 2012</i> r. 40 Extension of period of duration of time limited occupancy permit or building approval certificate [s65].
Function	<ol style="list-style-type: none"> 1) Authority to require an applicant to provide any documentation or information required in order to determine an application and to verify the information by statutory declaration [s55(1)]. 2) Authority to refuse to consider an application [s.55(2)]. 3) Authority to grant, refuse to grant or to modify an occupancy permit or building approval certificate [s58]. 4) Authority to record the grounds on which a decision to refuse to grant or modify an occupancy permit or grant a building approval certificate is based, and the reasons for the decision and give the person to whom the decision relates written notice of the decision together with those grounds and reasons and the person's right to review [s.60]. 5) Authority to impose, add, vary, or revoke conditions on an occupancy permit or modification or building approval certificate in addition to any provided for in the Regulations [s62(1) and (3)]. 6) Authority to give written notice of the addition, variation or revocation of a condition and ensure that the notice informs the person of the person's right of review [s62 (4) and (5)]. 7) Authority to extend, or refuse to extend, the period in which an occupancy permit or modification or building approval certificate has effect [s65(4) and r.40].

	8) Authority to refuse to accept an application to extend the time during which an occupancy permit or a building approval certificate has effect [r.40(2)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	<i>Building Act 2011</i> s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Amendments		
Date	Details of Amendment	Ref

2.1.5 Designated Employee as Authorised Person

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s 96(3) Authorised persons. s 99(3) Limitation on powers of authorised person.	
Function	1) Authority to designate an employee as an authorised person [s96(3)]. 2) Authority to revoke or vary a condition of designation as an authorised person or give written notice to an authorised person limiting powers that may be exercised by that person [s99(3)].	
Delegates	CEO	
Conditions	Decisions under this delegated authority should be in accordance with r.5 of the Building Regulations 2012. NOTE: An authorised person for the purposes of sections 96(3) and 99(3) is not an approved officer or authorised officer for the purposes of Building Reg. 70	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.6 Building Orders

Head of Power	<i>Building Act 2011</i>
Delegator	Council
Express power to delegate	<i>Building Act 2011</i> s127(1) & (3) Delegation: special permit authorities and local government.
Express power or duty delegated	<i>Building Act 2011</i> s88 Finishes of walls close to boundaries. s110(1) A permit authority may make a building order. s111(1) Notice of proposed building order other than building order (emergency) s117(1) & (2) A permit authority may revoke a building order or notify that it remains in effect. s118(2) & (3) Permit authority may give effect to building order if non-compliance. s133(1) A permit authority may commence a prosecution for an offence against this Act.
Function	<ol style="list-style-type: none"> 1) Authority to make Building Orders in relation to a. building work. b. demolition work; and c. an existing building or incidental structure [s110(1)]. 2) Authority to specify the way in which an outward facing side of a particular close wall must be finished [s88(3)]. 3) Authority to give notice of a proposed building order and consider submissions received in response and determine actions [s111(1)(c)]. 4) Authority to revoke a building order [s117]. 5) Authority to decide on whether the building order has been fully complied with and either revoke the building order or inform each person to whom the order is directed that the building order remains in effect, within 28 days of receiving a notification under s112(3)(c) [s117(2)]. 6) If there is non-compliance with a building order, authority to cause an authorised person to: <ol style="list-style-type: none"> a. take any action specified in the order; or b. commence or complete any work specified in the order; or c. if any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease [s118(2)]. 7) Authority to take court action to recover as a debt, reasonable costs and expense incurred in doing anything in regard to non-compliance with a building order [s118(3)].

	8) Authority to initiate a prosecution pursuant to section 133(1) for non-compliance with a building order made pursuant to section 110 of the <i>Building Act 2011</i> .	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.7 Inspection and Copies of Building Records

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s131(2) Inspection, copies of building records	
Function	Authority to determine an application from an interested person to inspect and copy a building record [s131(2)]	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Control s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.8 Referrals and Issuing Certificates

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Act 2011 s145A Local Government Function	
Function	1) Authority to refer uncertified applications under s.17(1) to a building surveyor who is not employed by the local government [s145A (1)]. 2) Authority to issue a Certificate of Design Compliance, Construction Compliance or Building Compliance whether or not the land subject of the application is located in the Shire of Boyup Brook's District [s145A (2)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.9 Private Pool Barrier – Alternative and Performance Solutions

Head of Power	Building Act 2011		
Delegator	Council		
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.		
Express power or duty delegated	Building Regulations 2012 r.51 Approvals by permit authority		
Function	<div>1) Authority to approve requirements alternative to a fence, wall, gate or other component included in the barrier, if satisfied that the alternative requirements will restrict access by young children as effectively as if there were compliance with AS 1926.1 [r.51(2)].</div> <div>2) Authority to approve a door for the purposes of compliance with AS 1926.1, where a fence or barrier would cause significant problems of a structural nature or other problem which is beyond the control of the owner / occupier or the pool is totally enclosed by a building or a fence or barrier between the building and pool would create a significant access problem for a person with a disability [r.51(3)].</div> <div>3) Authority to approve a performance solution to a Building Code pool barrier requirement if satisfied that the performance solution complies with the relevant performance requirement [r.51(5)].</div>		
Delegates	CEO		
Conditions	Nil		
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)		
Version Control			
Date	Details of Amendment		Ref

2.1.10 Smoke Alarms – Alternative Solutions

Head of Power	Building Act 2011	
Delegator	Council	
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.	
Express power or duty delegated	Building Regulations 2012 r.55 Terms used (alternative building solution approval) r.61 Local Government approval of battery powered smoke alarms	
Function	1) Authority to approve alternative building solutions which meet the performance requirement of the Building Code relating to fire detection and early warning [r.55]. 2) Authority to approve or refuse to approve a battery powered smoke alarm and to determine the form of an application for such approval [r.61].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)	
Version Control		
Date	Details of Amendment	Ref

2.1.11 Appointment of Approved Officers and Authorised Officers

Head of Power	Building Act 2011		
Delegator	Council		
Express power to delegate	Building Act 2011 s127(1) & (3) Delegation: special permit authorities and local government.		
Express power or duty delegated	Building Regulations 2012 r.70 Approved officers and authorised officers		
Function	<div>1) Authority to appoint an approved officer for the purposes of s.6(a) of the <i>Criminal Procedure Act 2004</i>, in accordance with Regulation 70(1) & (1A) of the <i>Building Regulations 2012</i>.</div> <div>NOTE: <i>Only employees delegated under s 5.44(1) of the Local Government Act 1995 with power under s 9.19 or 9.20 may be appointed as “approved officers”.</i></div> <div>2) Authority to appoint an authorised officer for the purposes of s.6(b) of the <i>Criminal Procedure Act 2004</i>, in accordance with Regulation 70(2) of the <i>Building Regulations 2012</i>.</div> <div>NOTE: <i>Only employees appointed under s 9.10 of the Local Government Act 1995 and authorised for the purpose of performing functions under s 9.16 of that Act may be appointed as “authorised officers” for the purposes of Building Regulation 70(2).</i></div>		
Delegates	CEO		
Conditions	Nil		
Express power to subdelegate	Building Act 2011 s127(6A) Delegation: special permit authorities and local governments (power of sub-delegation limited to CEO)		
Version Control			
Date	Details of Amendment		Ref

2.2 **Bush Fires Act 1954**

An Act to make better provision for diminishing the dangers resulting from bush fires, for the prevention, control, and extinguishment of bush fires, for the repeal of Bush Fires Act 1937 and for other purposes.

2.2.1 **Make Request to FES Commissioner – Control of Fire**

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegated by local government.	
Express power or duty delegated	Bush Fires Act 1954 s13(4) Duties and powers of Bush Fire Liaison Officers.	
Function	Authority to request on behalf of the Shire of Boyup Brook that the FES Commissioner authorise the Bush Fire Liaison Officer or another person to take control of fire operations [s13(4)].	
Delegates	CEO Chief Bushfire Control Officer	
Conditions	Decisions under s13(4) must be undertaken jointly by both the Chief Executive Officer and the Chief Bush Fire Control Officer.	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.2 Prohibited Burning Times - Vary

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s17(10) Prohibited burning times may be declared by Minister (power of delegation to mayor or president and Chief Bush Fire Control Officer for ONLY powers under s17(7) & (8))	
Express power or duty delegated	Bush Fires Act 1954 s17(7) Prohibited burning times may be declared by Minister Bush Fire Regulations 1954 r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times	
Function	Authority, where seasonal conditions warrant it, to determine a variation of the prohibited burning times, after consultation with an authorised CALM Act officer [s17(7)].	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Decisions under s17(7) must be undertaken jointly by both the Chief Executive Officer and the Chief Bush Fire Control Officer and must comply with the procedural requirements of s17(7B) & (8).	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.3 Prohibited Burning Times – Control Activities

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<p><i>Bush Fires Act 1954</i> s27(2) and (3) Prohibition on use of tractors or engines except under certain conditions s28(4) and (5) Occupier of land to extinguish bush fire occurring on own land.</p> <p><i>Bush Fire Regulations 1954</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times</p>
Function	<ol style="list-style-type: none"> 1) Authority to determine permits to burn during prohibited burning times that have previously been refused by a Bush Fire Control Officer [r.15]. 2) Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C]. 3) Authority to determine, during a Prohibited Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B(2)]. 4) Authority to issue directions, during a Prohibited Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)]. 5) Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Prohibited Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s27(2) and (3)]. 6) Authority to recover the cost of measures taken by the Shire of Boyup Brook or Bush Fire Control Officer, to extinguish a fire burning during Prohibited Burning Times, where the occupier of the land has failed to comply with requirements under s28(1) to take all possible measures to extinguish a fire the land they occupy [s28(4)], including authority to recover expenses in any court of competent jurisdiction [s28(5)].
Delegates	CEO

	Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.4 Restricted Burning Times – Vary and Control Activities

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<p><i>Bush Fires Act 1954</i></p> <p>s18(5) & (11) Restricted burning times may be declared by FES Commissioner</p> <p>s22(6) & (7) Burning on exempt land and land adjoining exempt land.</p> <p>s27(2) & (3) Prohibition on use of tractors or engines except under certain conditions</p> <p>s28(4) & (5) Occupier of land to extinguish bush fire occurring on own land.</p> <p><i>Bush Fire Regulations 1954</i></p> <p>r.15 Permit to burn (Act s.18), form of and apply for after refusal etc.</p> <p>r.15C Local Government may prohibit burning on certain days</p> <p>r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times</p> <p>r.39B Crop dusters etc., use of in restricted or prohibited burning times</p>
Function	<ol style="list-style-type: none"> 1) Authority, where seasonal conditions warrant it and after consultation with an authorised CALM Act officer, to determine to vary the restricted burning times in respect of that year [s18(5)]: <ol style="list-style-type: none"> a. Authority to determine to prohibit burning on Sundays or specified days that are public holidays in the District [r.15C]. 2) Authority, where a permitted burn fire escapes or is out of control in the opinion of the Bush Fire Control Officer or an officer of the Bush Fire Brigade, to determine to recoup bush fire brigade expenses arising from preventing extension of or extinguishing an out of control permitted burn [s18(11)]. 3) Authority to determine permits to burn during restricted times that have previously been refused by a Bush Fire Control Officer [r.15]. 4) Authority to arrange with the occupier of exempt land, the occupier of land adjoining it and the Bush Fire Brigade to cooperate in burning firebreaks and require the occupier of adjoining land to provide by the date of the burning, ploughed or cleared fire-breaks parallel to the common boundary [s22(6) and (7)]. 5) Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or

	<p>a specified part of the District during Restricted Burning Times is prohibited, unless written consent of a Bush Fire Control Officer is obtained [r.38C].</p> <p>6) Authority to determine, during a Restricted Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B].</p> <p>7) Authority to issue directions, during a Restricted Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)].</p> <p>8) Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Restricted Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s27(2) and (3)].</p> <p>9) Authority to recover the cost of measures taken by the Shire of Boyup Brook or Bush Fire Control Officer, to extinguish a fire burning during Restricted Burning Times, where the occupier of the land has failed to comply with requirements under s28(1) to take all possible measures to extinguish a fire the land they occupy [s28(4)], including authority to recover expenses in any court of competent jurisdiction [s28(5)].</p>		
Delegates	CEO Chief Bush Fire Control Officer		
Conditions	Nil		
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)		
Version Control			
Date	Details of Amendment		Ref

2.2.5 Control of Operations Likely to Create Bush Fire Danger

Head of Power	Bush Fires Act 1954		
Delegator	Council		
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government		
Express power or duty delegated	Bush Fires Act 1954 s27D Requirements for carriage and deposit of incendiary material Bush Fires Regulations 1954 r.39C Welding and cutting apparatus, use of in open air r.39CA Bee smoker devices, use of in restricted or prohibited burning times etc. r.39D Explosives, use of r.39E Fireworks, use of		
Function	1) Authority to give directions to a Bush Fire Control Officer regarding matters necessary for the prevention of fire arising from: a) a person operating a bee smoker device during a prescribed period [r.39CA (5)]. b) a person operating welding apparatus, a power operated abrasive cutting disc [r.39C(3)]. c) a person using explosives [r.39D(2)]; and d) a person using fireworks [r.39E(3)]. 2) Authority to determine directions or requirements for the carriage and deposit of incendiary materials (hot or burning ash, cinders, hot furnace refuse, or any combustible matter that is burning) [s27D]. Note: this authority is also prescribed to a Bush Fire Control Officer, a Bush Fire Liaison Officer or an authorised CALM Act officer.		
Delegates	CEO Chief Bush Fire Control Officer		
Conditions	Nil		
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)		
Version Control			
Date	Details of Amendment		Ref

2.2.6 Burning Garden Refuse / Open Air Fires

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<p><i>Bush Fires Act 1954</i></p> <p>s24F Burning Garden refuse during limited burning times.</p> <p>s24G Minister or local government may further restrict burning of garden refuse.</p> <p>s25 No fire to be lit in open air unless certain precautions taken.</p> <p>s25A Power of Minister to exempt from provisions of s25.</p> <p><i>Bush Fires Regulations 1954</i></p> <p>r.27(3) Permit, issue of</p>
Function	<ol style="list-style-type: none"> 1) Authority to give written permission, during prohibited times and restricted times, for an incinerator located within 2m of a building or fence, only where satisfied it is not likely to create a fire hazard [s24F(2)(b)(ii) and (4)]. 2) Authority to prohibit or impose restrictions on the burning of garden refuse that is otherwise permitted under s.24F [s24G (2)]. <ol style="list-style-type: none"> a) authority to issue directions to an authorised officer as to the manner in which or the conditions under which permits to burn plants or plant refuse shall be issued in the District [r.27(3) and r.33(5)]; and b) authority to prohibit (object to) the issuing of a permit for the burning of a proclaimed plan growing upon any land within the District [r.34]. 3) Authority to provide written approval, during prohibited times and restricted times, for fires to be lit for the purposes of: <ol style="list-style-type: none"> a) camping or cooking [s25(1)(a)]; and b) conversion of bush into charcoal or for the production of lime, in consultation with an authorised CALM Act officer [s25(1)(b)]. 4) Authority to prohibit the lighting of fires in the open are for the purposes of camping or cooking for such period during the prohibited burning times as specified in a note published in the Gazette and newspaper circulating in the District and authority to vary such notice [s25(1a) and (1b)]. 5) Authority to serve written notice on a person to whom an exemption has been given under s25 for lighting a fire in open air, prohibiting that person from lighting a fire and to determine conditions on the notice [s25A (5)].

Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.7 Firebreaks

Head of Power	Bush Fires Act 1954		
Delegator	Council		
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government		
Express power or duty delegated	Bush Fires Act 1954 s33 Local government may require occupier of land to plough or clear firebreaks		
Function	<div>1) Authority to give written notice to an owner or occupier of land or all owners or occupiers of land within the District, requiring, to the satisfaction of the Shire of Boyup Brook:<div><div>a) clearing of firebreaks as determined necessary and specified in the notice; and</div><div>b) act in respect to anything which is on the land and is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire; and</div><div>c) as a separate or coordinated action with any other person carry out similar actions [s33(1)].</div></div></div> <div>2) Authority to direct a Bush Fire Control Officer or any other employee to enter onto the land of an owner or occupier to carry out the requisitions of the notice which have not been complied with [s33(4)]:<div><div>a) Authority to recover any costs and expenses incurred in doing the acts, matters or things required to carry out the requisitions of the notice.</div></div></div>		
Delegates	CEO		
Conditions	Nil		
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)		
Version Control			
Date	Details of Amendment		Ref

2.2.8 Appoint Bush Fire Control Officer/s and Fire Weather Officer

Head of Power	<i>Bush Fires Act 1954</i>
Delegator	Council
Express power to delegate	<i>Bush Fires Act 1954</i> s48 Delegation by local government
Express power or duty delegated	<i>Bush Fires Act 1954</i> s38(1), (2A), (2C), (5A), (8), (9), (10) and (13) Local government may require occupier of land to plough or clear firebreaks
Function	<ol style="list-style-type: none"> 1) Authority to appoint persons to be Bush Fire Control Officers for the purposes of the <i>Bush Fires Act 1954</i>; and <ol style="list-style-type: none"> a) of those Officers, appoint 1 as the Chief Bush Fire Control Officer and Deputy Chief Bush Fire Control Officer; and b) determine the respective seniority of the other Bush Fire Officers so appointed [s38(1)]. 2) Authority to cause a notice of an appointment made under the provisions of s38(1) of the Act to be published in accordance with the Act [s38(2A)]. 3) To fill any vacancy occurring in the office of Chief Bush Fire Control Officer or Deputy Chief Bush fire Control Officer within one month after the vacancy occurs [s38(2C)]. 4) Authority to issue directions to a Bush Fire Control Officer or to an officer of a bush fire brigade registered to the local government, to burn on or at the margins of a road reserve under the care, control, and management of the Shire of Boyup Brook [s38(5A)]. 5) Authority to appoint a Fire Weather Officer, selected from senior Bush Fire Control Officers previously appointed and where more than one Fire Weather Officer is appointed, define a part of the District in which each Fire Weather Officer shall have exclusive right to exercise the powers of s38(17). [s38(8) and (9)]: <ol style="list-style-type: none"> a) authority to appoint deputy Fire Weather Officer/s as considered necessary and where two or more deputies are appointed, determine seniority [s38(10)]. 6) Authority to give notice of an appointment made under s38(8) or s38(10) to the FES Commissioner and to publish the appointments of fire weather officers made under the <i>Bush Fires Act 1954</i> in a newspaper circulating in the district [s38(13)].
Delegates	CEO
Conditions	Nil
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)

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2.2.9 Control and Extinguishment of Bush Fires

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government	
Express power or duty delegated	Bush Fires Act 1954 s46(1A) and (1B) Bush fire control officer or forest officer may postpone lighting fire	
Function	1) Authority to prohibit or postpone the lighting of a fire, despite a permit having been issued, where in the opinion of the Delegate the lighting of a fire would be or become a source of danger by escaping from the land on which it is proposed to be lit [s46(1A)]. a) Where it is proposed that the fire will be lit on land within 3kms of the boundary of forest land, and an authorised CALM Act office is not available or has not exercised the power to prohibit or proposed a fire considered to become a source of danger, then the Delegate may make the decision [s46(1B)].	
Delegates	CEO Chief Bush Fire Control Officer	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.10 Recovery of Expenses Incurred through Contraventions of the Act

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government	
Express power or duty delegated	Bush Fires Act 1954 s58 General penalty and recovery of expenses incurred	
Function	Authority to recover expenses incurred as a result of an offence against the <i>Bush Fires Act 1954</i> , being expenses incurred through the fulfilment of a duty or doing anything for which the Act empowered or required the Shire or those on behalf on the Shire of Boyup Brook to do so [s58].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.2.11 Prosecution of Offences

Head of Power	Bush Fires Act 1954	
Delegator	Council	
Express power to delegate	Bush Fires Act 1954 s48 Delegation by local government s59(3) Delegation of prosecution of offences	
Express power or duty delegated	Bush Fires Act 1954 s59 Prosecution of offences s59A (2) Alternative procedure - infringement notices	
Function	1) Authority to institute and carry on proceedings against a person for an offence alleged to be committed against the <i>Bush Fires Act 1954</i> [s59]. 2) Authority to serve an infringement notice for an offence against the <i>Bush Fires Act 1954</i> [s59A (2)].	
Delegates	CEO Executive Manager Corporate & Community Services Ranger	
Conditions	Prior to instigating proceedings in a court of competent jurisdiction, the CEO is to be consulted.	
Express power to subdelegate	Nil - Sub-delegation is prohibited by s48(3)	
Version Control		
Date	Details of Amendment	Ref

2.3 Cat Act 2011

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

2.3.1 Cat Registration

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat Act 2011 s9 Registration s10 Cancellation of registration s11 Registration numbers, certificates, and tags Cat Regulations 2012 Schedule 3, cl.1(4) Fees Payable.	
Function	1) Authority to grant, or refuse to grant, a cat registration or renewal of a cat registration [s9(1)]. 2) Authority to refuse to consider an application for registration or renewal where an applicant does not comply with a requirement to give any document or information required to determine the application [s9(6)]. 3) Authority to cancel a cat registration [s10]. 4) Authority to give the cat owner a new registration certificate or tag, if satisfied that the original has been stolen, lost, damaged, or destroyed [s11(2)]. 5) Authority to record in the register the information prescribed in respect of each cat registered by the local government [s12(3)]. 6) Authority to cause any error in, or omission from, the register to be corrected [s12(4)]. 7) Authority to reduce or waive a registration or approval to breed fee, in respect of any individual cat or any class of cats within the Shire's District [Regs. Sch. 3 cl.1 (4)].	
Delegates	CEO	
Conditions	Notices of decision must include advice as to Objection and Review rights in accordance with Part 4, Division 5 of the Cat Act 2011.	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.3.2 Cat Control Notices

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat Act 2011 s26 Cat control notice may be given to cat owner.	
Function	Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept within the Shire's District [s26].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.3.3 Approval to Breed Cats

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat Act 2011 s37 Approval to breed cats. s38 Cancellation of approval to breed cats. s39 Certificate to be given to approved cat breeder	
Function	1) Authority to grant or refuse to grant approval or renew an approval to breed cats [s37 (1) and (2)]. 2) Authority to refuse to consider an application for registration or renewal where an applicant does not comply with a requirement to give any document or information required to determine the application [s37(4)]. 3) Authority to cancel an approval to breed cats [s38]. 4) Authority to give an approved breeder a new certificate or tag, if satisfied that the original has been stolen, lost, damaged, or destroyed [s39(2)].	
Delegates	CEO	
Conditions	Notices of decision must include advice as to Objection and Review rights in accordance with Part 4, Division 5 of the Cat Act 2011.	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.3.4 Recovery of Costs – Destruction of Cats

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat Act 2011 s49(3) Authorised person may cause a cat to be destroyed	
Function	Authority to recover the amount of costs associated with the destruction and the disposal of a cat [s49(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.3.5 Application to Keep Additional Cats

Head of Power	Cat Act 2011	
Delegator	Council	
Express power to delegate	Cat Act 2011 s44 Delegated by local government.	
Express power or duty delegated	Cat (Uniform Local Provisions) Regulations 2013 r.8 Application to keep additional number of cats r.9 Grant of approval to keep additional number of cats	
Function	1) Authority to require any document or additional information required to determine an application [r.8(3)] 2) Authority to refuse to consider an application if the applicant does not comply with a requirement to provide any document or information required to determine an application [r.8(4)]. 3) Authority to grant or refuse approval for additional number of cats specified in an application to be kept at the prescribed premises and to determine any condition reasonably necessary to ensure premises are suitable for the additional number of cats [r.9].	
Delegates	CEO	
Conditions	Notices of decision must include advice as to Review rights in accordance with Regulation 11 of the Cat (Uniform Local Provisions) Regulations 2013.	
Express power to subdelegate	Cat Act 2011 s45 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.4 *Dog Act 1976*

An Act to amend and consolidate the law relating to the control and registration of dogs, the ownership and keeping of dogs and the obligations and rights of persons in relation thereto, and for incidental and other purposes.

2.4.1 Registration of Dogs

Head of Power	<i>Dog Act 1976</i>
Delegator	Council
Express power to delegate	<i>Dog Act 1976</i> s10AA Delegation of local government powers and duties.
Express power or duty delegated	<i>Dog Act 1976</i> s14(1), (3) & (4) Register of dogs s16(1), (2), (3A), (3C) & (6) Registration Procedure s45(2) Evidentiary provisions.
Function	<ol style="list-style-type: none"> 1) Authority to keep an accurate and up-to-date register of dogs registered by the local government [s.14(1)]. 2) Authority to record in the register the information prescribed in respect of each dog registered by the local government [s.14(3)]. 3) Authority to cause any error in, or omission from, the register to be corrected [s.14(4)]. 4) Authority to register a dog in the district in which. <ol style="list-style-type: none"> a) the dog is ordinarily kept; or b) the dog is deemed to be ordinarily kept pursuant to section 9 or section 10(2), if the owner of the dog or some person on his behalf delivers an application in the prescribed form, signed by or on behalf of the owner and accompanied by the prescribed fee, if any, to the office of the local government or some other place within the district appointed by the local government for the purpose [s.16(1)]. 5) Authority to, on receipt of an application duly made under subsection (1) shall — <ol style="list-style-type: none"> a) effect the registration in accordance with this Act; or b) where the local government so directs, refuse the application and refund the fee, if any, and in either event shall as soon as is practicable thereafter enter the prescribed particulars in the record maintained by the local government pursuant to section 14 [s.16(2)]. 6) Authority to cancel the registration of a dog in accordance with section 16(3A) and (3C).

	7) Authority to, on effecting or renewing any registration, deliver to the applicant — a) a certificate in the prescribed form acknowledging the fee paid and specifying the registration number allocated to each dog, the term of the relevant registration period, and a description of each dog so registered; and b) in respect of each dog so registered, a registration tag of the prescribed kind [s.16(6)]. 8) Authority to certify entries in the register of dogs in accordance with s.45(2) [s.45(2)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s10AA (3)].	
Express power to subdelegate	<i>Dog Act 1976</i> s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation	
Version Control		
Date	Details of Amendment	Ref

2.4.2 Refuse or Cancel Registration

Head of Power	<i>Dog Act 1976</i>
Delegator	Council
Express power to delegate	<i>Dog Act 1976</i> s10AA Delegation of local government powers and duties.
Express power or duty delegated	<i>Dog Act 1976</i> s15(2) & (4A) Registration periods and fees s16(3) Registration procedure s17A (2) If no application for registration made. s17(4) & (6) Refusal or cancellation of registration
Function	<ol style="list-style-type: none"> 1) Authority to determine to refuse a dog registration and refund the fee, if any [s.15(2)]. 2) Authority to direct the registration officer to refuse to effect or renew or to cancel the registration of a dog, and to give notice of such decisions, where: <ol style="list-style-type: none"> a) the applicant, owner or registered owner has been convicted of an offence or paid a modified penalty within the past 3-years in respect of 2 or more offences against this Act, the Cat Act 2011, or the Animal Welfare Act 2002; or b) the dog is determined to be destructive, unduly mischievous or to be suffering from a contagious or infectious disease; or c) the delegate is not satisfied that the dog is or will be effectively confined in or at premises where the dog is ordinarily kept; or d) the dog is required to be microchipped but is not microchipped; or e) the dog is a dangerous dog [s.16(3) and s.17A(2)]. 3) Authority to discount or waive a registration fee, including a concessional fee, for any individual dog or any class of dogs within the Shire of Boyup Brook's District [s15(4A)]. 4) Authority to apply to a Justice of the Peace for an order to seize a dog where, following a decision to refuse or cancel a registration and the applicant / owner has not applied to the State Administration Tribunal for the decision to be reviewed. [s.17(4)]. 5) Authority, following seizure, to determine to cause the dog to be detained or destroyed or otherwise disposed of as though it had been found in contravention of section 31, 32 or 33A and had not been claimed [s.17(6)].
Delegates	CEO
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].
Express power to subdelegate	<i>Dog Act 1976</i>

	s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.3 Kennel Establishment

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s27 Licensing of approved kennel establishments	
Function	Authority to grant, refuse to grant or cancel a kennel licence [s.27(4) & (6)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.4 Recovery of Monies Due Under this Act

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s29(5) Power to seize dogs	
Function	Authority to recover monies, in a court of competent jurisdiction, due in relation to a dog for which the owner is liable [s.29(5)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation	
Version Control		
Date	Details of Amendment	Ref

2.4.5 Dispose or Sell Dogs Liable to be Destroyed.

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s29(11) Power to seize dogs	
Function	Authority to dispose of or sell a dog which is liable to be destroyed [s.29(11)].	
Delegates	CEO	
Conditions	1) The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)]. 2) Proceeds from the sale of dogs are to be directed into the Municipal Fund.	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.6 Declare Dangerous Dog

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33E (1) Individual dog may be declared to be dangerous dog (declared)	
Function	Authority to declare an individual dog to be a dangerous dog [s.33E(1)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.7 Dangerous Dog Declared or Seized – Deal with Objections and Determine when to Revoke.

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33F (6) Owners to be notified of making of declaration s33G (4) Seizure and destruction. s33H (1), (2) & (5) Local government may revoke declaration or proposal to destroy	
Function	1) Authority to consider and determine to either dismiss or uphold an objection to the declaration of a dangerous dog [s.33F(6)]. 2) Authority to consider and determine to either dismiss or uphold an objection to seizure of a dangerous dog [s.33G(4)]. 3) Authority to revoke a declaration of a dangerous dog or notice proposing to cause a dog to be destroyed, only where satisfied that the dog can be kept without likelihood of any contravention of this Act [s.33H(1)]: a) Authority to, before dealing with an application to revoke a declaration or notice, require the owner of the dog to attend with the dog a course in behaviour and training or otherwise demonstrate a change in the behaviour of the dog [s.33H(2)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.4.8 Deal with Objection to Notice to Revoke Dangerous Dog Declaration or Destruction Notice

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33H (5) Local government may revoke declaration or proposal to destroy	
Function	Authority to consider and determine to either dismiss or uphold an objection to a decision to revoke [s.33H(5)]: a) A notice declaring a dog to be dangerous; or b) A notice proposing to cause a dog to be destroyed.	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s.10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Amendments		
Date	Details of Amendment	Ref

2.4.9 Determine Recoverable Expenses for Dangerous Dog Declaration

Head of Power	Dog Act 1976	
Delegator	Council	
Express power to delegate	Dog Act 1976 s10AA Delegation of local government powers and duties.	
Express power or duty delegated	Dog Act 1976 s33M(1)(a) Local government expenses to be recoverable	
Function	Authority to determine the reasonable charge to be paid by an owner at the time of payment of the registration fee under s15, up to the maximum amount prescribed, having regard to expenses incurred by the local government in making inquiries, investigations and inspections concerning the behaviour of a dog declared to be dangerous [s33M(1)(a)].	
Delegates	CEO	
Conditions	The Chief Executive Officer permitted to sub-delegate to employees [s10AA (3)].	
Express power to subdelegate	Dog Act 1976 s10AA (3) Delegation of local government powers and duties NOTE – sub-delegation only permitted where delegation to the CEO expressly authorised sub-delegation)	
Version Control		
Date	Details of Amendment	Ref

2.5 Food Act 2008

An Act providing for the safety and sustainability of food for human consumption, and for related purposes.

2.5.1 Prohibition Orders and Certificates of Clearance

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s65(1) Prohibition orders s66 Certificate of clearance to be given in certain circumstances s67(4) Request for re-inspection	
Function	1) Authority to serve a prohibition order on the proprietor of a food business in accordance with s65 of the Food Act 2008 [s65(1)]. 2) Authority to give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s66]. 3) Authority to give written notice to proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s67(4)].	
Delegates	CEO Public / Environmental Health Officer	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.	
Express power to subdelegate	Sub-delegation not provided for in <i>Food Regulations 2009</i>	
Version Control		
Date	Details of Amendment	Ref

2.5.2 Food Business Registration

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s110(1) & (5) Registration of food business s112 Variation of conditions or cancellation of registration of food businesses	
Function	1) Authority to consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)]. 2) Authority to vary the conditions or cancel the registration of a food business [s112].	
Delegates	CEO Public / Environmental Health Officer	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: <ul style="list-style-type: none">Food Act 2008 Regulatory Guideline No.1 Introduction of Regulatory Food Safety Auditing in WA.Food Unit Fact Sheet 8 – Guide to Regulatory Guideline No.1.WA Priority Classification System; andVerification of Food Safety Program Guideline.	
Express power to subdelegate	Sub-delegation not provided for in Food Regulations 2009	
Version Control		
Date	Details of Amendment	Ref

2.5.3 Appoint Authorised Officers and Delegated Officers

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s122(1) Appointment of authorised officers s126(6), (7) & (13) Infringement officers	
Function	1) Authority to appoint a person to be an authorised officer for the purposes of the <i>Food Act 2008</i> [s122(1)] 2) Authority to appoint an Authorised Officer appointed under s122(1) of this Act or the s24(1) of the <i>Public Health Act 2016</i> , to be a Designated Officer for the purposes of issuing Infringement Notices under the <i>Food Act 2008</i> [s126(13)]. 3) Authority to appoint an Authorised Officer to be a Designated Officer (who is prohibited by s126(13) from also being a Designated Officer for the purpose of issuing infringements), for the purpose of extending the time for payment of modified penalties [s126(6)] and determining withdrawal of an infringement notice [s126(7)].	
Delegates	CEO	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: <ul style="list-style-type: none">• Appointment of Authorised Officers as Meat Inspectors.• Appointment of Authorised Officers.• Appointment of Authorised Officers – Designated Officers only; and• Appointment of Authorised Officers –• Appointment of persons to assist with the discharge of duties of an Authorised Officer.	
Express power to subdelegate	Sub-delegation not provided for in <i>Food Regulations 2009</i>	
Version Control		
Date	Details of Amendment	Ref

2.5.4 Debt Recovery and Prosecutions

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Act 2008 s54 Cost of destruction or disposal of forfeited item s125 Institution of proceedings	
Function	1) Authority to recover costs incurred in connection with the lawful destruction or disposal of an item (seized) including any storage costs [s.54(1)] and the costs of any subsequent proceedings in a court of competent jurisdiction [s.54(3)]. 2) Authority to institute proceedings for an offence under the Food Act 2008 [s.125].	
Delegates	CEO Public / Environmental Health Officer	
Conditions	In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.	
Express power to subdelegate	Sub-delegation not provided for in Food Regulations 2009	
Version Control		
Date	Details of Amendment	Ref

2.5.5 Food Business List – Public Access

Head of Power	Food Act 2008	
Delegator	Council	
Express power to delegate	Food Act 2008 s118Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it. (3) Delegation subject to conditions [s119] and guidelines adopted [s120] (4) Sub-delegation permissible only if expressly provided in regulations	
Express power or duty delegated	Food Regulations 2009 r.51 Enforcement agency may make list of food businesses publicly available	
Function	Authority to make a list of food businesses maintained under s115(a) or (b) publicly available [r.51].	
Delegates	CEO Public / Environmental Health Officer	
Conditions	In accordance with s118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.	
Express power to subdelegate	Sub-delegation not provided for in Food Regulations 2009	
Version Control		
Date	Details of Amendment	Ref

2.6 *Graffiti Vandalism Act 2016*

An Act to consolidate laws dealing with graffiti vandalism and to amend certain Acts as a consequence.

2.6.1 Giving Notice Requiring Obliteration of Graffiti

Head of Power	Graffiti Vandalism Act 2016		
Delegator	Council		
Express power to delegate	Graffiti Vandalism 2016 s16 Delegation by local government		
Express power or duty delegated	Graffiti Vandalism Act 2016 s18(2) Notice requiring removal of graffiti. s19(3) & (4) Additional powers when notice is given		
Function	1) Authority to give written notice to a person who is an owner or occupier of property on which graffiti is applied, requiring the person to ensure that the graffiti is obliterated in an acceptable manner, within the time set out in the notice [s.18(2)]. 2) Authority, where a person fails to comply with a notice, to do anything considered necessary to obliterate the graffiti in an acceptable manner [s.19(3)] and to take action to recover costs incurred as a debt due from the person who failed to comply with the notice [s.19(4)].		
Delegates	CEO		
Conditions	Nil		
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government		
Version Control			
Date	Details of Amendment		Ref

2.6.2 Notices – Deal with Objections and Give Effect to Notices

Head of Power	Graffiti Vandalism Act 2016	
Delegator	Council	
Express power to delegate	Graffiti Vandalism Act 2016 s16 Delegation by local government	
Express power or duty delegated	Graffiti Vandalism Act 2016 s22(3) <i>Objection may be lodged.</i> s24(1)(b) & (3) <i>Suspension of effect of notice</i>	
Function	1) Authority to deal with an objection to a notice [s22(3)]. 2) Authority, where an objection has been lodged, to: a) determine and take action to give effect to the notice, where it is determined that there are urgent reasons or an endangerment to public safety or likely damage to property or serious nuisance, if action is not taken [s24(1)(b)] and b) to give notice to the affected person, before taking the necessary actions [s24(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.6.3 Obliterate Graffiti on Private Property

Head of Power	Graffiti Vandalism Act 2016	
Delegator	Council	
Express power to delegate	Graffiti Vandalism Act 2016 s16 Delegation by local government	
Express power or duty delegated	Graffiti Vandalism Act 2016 s25(1) Local government graffiti powers on land not local government property	
Function	Authority to determine to obliterate graffiti applied without consent of the owner or occupier, even though the land on which it is done is not local government property and the local government does not have consent [s25(1)].	
Delegates	CEO	
Conditions	Subject to exercising Powers of Entry.	
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.6.4 Power of Entry

Head of Power	Graffiti Vandalism Act 2016	
Delegator	Council	
Express power to delegate	Graffiti Vandalism Act 2016 s16 Delegation by local government	
Express power or duty delegated	Graffiti Vandalism Act 2016 s28 Notice of entry. s29 Entry under warrant	
Function	1) Authority to give notice of an intended entry to the owner or occupier of land, premises, or thing, specifying the purpose for which entry is required [s28]. 2) Authority to obtain a warrant to enable entry onto any land, premises, or thing for the purposes of this Act [s29].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Graffiti Vandalism Act 2016 s17 Delegation by CEO of local government	
Version Control		
Date	Details of Amendment	Ref

2.7 *Liquor Control Act 1988*

An Act to regulate the sale, supply and consumption of liquor, the use of premises on which liquor is sold, and the services and facilities provided in conjunction with or ancillary to the sale of liquor, to minimise harm or ill-health caused to people, or any group of people due to the use of liquor, to provide for orders that may prohibit persons from being employed at, or from entering, licensed premises, to repeal the *Liquor Act 1970*, and for related matters.

2.7.1 Enforcement of Liquor Control Act 1988 and Liquor Licensing Act 1988

Head of Power	Liquor Control Act 1988	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	s39 Certificate of local government as to whether premises comply with laws s.40 Certificate of planning authority as to whether use of premises complies with planning laws	
Function	1) Authority to enforce all local authority responsibilities under the Liquor Control Act 1988 and Liquor Licensing Act 1988. 2) To issue certificates of Local Health Authority and Local Planning Authority under s40 of the Act.	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8 *Local Government Act 1995*

An Act to provide for a system of local government in Western Australia, to amend the *Local Government Act 1960* and for related purposes.

2.8.1 Performing Functions Outside the District

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s3.20(1) Performing functions outside district	
Function	Authority to determine the circumstances where it is appropriate for the Local Government's functions to be performed outside the District and prior to implementing such a decision, obtain the consent of the landowner/s and occupier/s and any other person that has control or management of the land impacted by the performance of that function [s3.20(1)].	
Delegates	CEO	
Conditions	A decision to undertake a function outside the District, can only be made under this delegation where there is a relevant Budget allocation, and the performance of the function does not negatively impact service levels within the District. Where these conditions are not met, the matter must be referred for Council decision.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.2 Notice Requiring Certain things to be done by Owner or Occupier of Land and Additional Powers when Notice is given.

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s3.25(1) Notices requiring certain things to be done by owner or occupier of land. s3.26(2) & (3) Additional powers when notices given	
Function	1) Authority to give a person who is the owner or, unless Schedule 3.1 indicates otherwise, the occupier of land. a) notice in writing relating to the land requiring the person to do anything specified in the notice that a. is prescribed for in Schedule 3.1, Division 1; or b) is for the purpose of remedying or mitigating the effects of any offence against a provision prescribed in Schedule 3.1, Division 2 [s3.25(1)]. 2) If the person who is given the notice fails to comply with it, authority to do anything that is considered necessary to achieve, so far as is practicable, the purpose for which the notice is given [s3.26(2)]. 3) Authority to recover the cost of anything that is done under subsection (2) as a debt due from the person who failed to comply with the notice [s3.26(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.3 Powers of Entry

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s3.28 When this Subdivision applies. s3.32 Notice of entry. s3.33 Entry under warrant s3.34 Entry in an emergency s3.36 Opening fences	
Function	1) Authority to exercise powers of entry or enter onto land to perform any of the Local Government functions under this Act, other than entry under a Local Law [s3.28]. 2) Authority to give notice of entry [s3.32 3) Authority to seek and execute an entry under warrant [s3.33]. 4) Authority to execute entry in an emergency, using such force as is reasonable [s3.34(1) and (3)]. 5) Authority to give notice and effect entry by opening a fence [s3.36].	
Delegates	CEO	
Conditions	Delegated authority under s3.34(1) and (3) may only be used, where there is imminent or substantial risk to public safety or property.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.4 Power to Remove and Impound

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s3.29 Power to remove and impound	
Function	Authority to remove and impound any goods that are involved in a contravention that can lead to impounding.	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.5 Declare Vehicle is Abandoned Vehicle Wreck

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s3.40A(4) Abandoned vehicle wreck may be taken	
Function	Authority to declare that an impounded vehicle is an abandoned vehicle wreck [s3.40A(4)].	
Delegates	CEO	
Conditions	Disposal of a declared abandoned vehicle wreck to be undertaken in accordance with Delegated Authority 2.8.5 Confiscated or Uncollected Goods, or alternatively, referred for Council decision.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.6 Confiscated or Uncollected Goods

Head of Power	Local Government Act 1995		
Delegator	Council		
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO		
Express power or duty delegated	Local Government Act 1995 s3.46 Goods may be withheld until costs paid. s3.47 Confiscated or uncollected goods, disposal of s3.48 Impounding expenses, recovery of		
Function	1) Authority to refuse to allow goods impounded under s3.39 or 3.40A to be collected until the costs of removing, impounding, and keeping them have been paid to the local government [s3.46]. 2) Authority to sell or otherwise dispose of confiscated or uncollected goods or vehicles that have been ordered to be confiscated under s3.43 [s3.47]. 3) Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s3.48].		
Delegates	CEO		
Conditions	Disposal of confiscated or uncollected goods, including abandoned vehicles, with a market value less than \$20,000 may, in accordance with Regulation 30 of the <i>Local Government (Functions and General) Regulations 1996</i> , be disposed of by any means considered to provide best value, provided the process is transparent and accountable.		
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees		
Version Control			
Date	Details of Amendment		Ref

2.8.7 Disposal of Sick or Injured Animals

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s3.47A Sick or injured animals, disposal of s3.48 Impounding expenses, recovery of	
Function	1) Authority to determine when an impounded animal is ill or injured, that treating it is not practicable, and to humanely destroy the animal and dispose of the carcass [s3.47A(1)]. 2) Authority to recover expenses incurred for removing, impounding, and disposing of sick or injured animals [s3.48].	
Delegates	CEO	
Conditions	Delegation only to be used where the Delegate's reasonable efforts to identify and contact an owner have failed.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.8 Close Thoroughfares to Vehicles

Head of Power	<i>Local Government Act 1995</i>
Delegator	Council
Express power to delegate	<i>Local Government Act 1995</i> <i>s5.42 Delegation of some powers or duties to the CEO</i> <i>s5.43 Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Local Government Act 1995</i> <i>s3.50 Closing certain thoroughfares to vehicles.</i> <i>s3.50A Partial closure of thoroughfares for repairs or maintenance</i> <i>s3.51 Affected owners to be notified of certain proposals.</i> <i>Local Government (Functions and General) Regulations 1996</i> <i>r.6(3) Transitional provisions about road closures</i>
Function	<ol style="list-style-type: none"> 1) Authority to close a thoroughfare (wholly or partially) to vehicles or particular classes of vehicles for a period not exceeding 4 weeks [s3.50(1)]. 2) Authority to determine to close a thoroughfare for a period exceeding 4 weeks and before doing so, to (a) give public notice, written notice to the Commissioner of Main Roads and written notice to prescribed persons and persons that own prescribed land; and (b) consider submissions relevant to the road closure/s proposed [s3.50(1a), (2) and (4)]. 3) Authority to revoke an order to close a thoroughfare [s3.50(6)]. 4) Authority to partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have a significant adverse effect on users of the thoroughfare [s3.50A]. 5) Before doing anything to which section 3.51 applies, take action to notify affected owners and give public notice that allows reasonable time for submissions to be made and consider any submissions made before determining to fix or alter the level or alignment of a thoroughfare or training water from a thoroughfare to private land [s3.51]. 6) Authority to, by local public notice, order that the closure be revoked or that it be varied in such a way as to be less restrictive [r.6(3)].
Delegates	CEO
Conditions	<ol style="list-style-type: none"> 1) If, under s3.50(1), a thoroughfare is closed without giving local public notice, local public notice is to be given as soon as practicable after the thoroughfare is closed [s3.50(8)].

	2) Maintain access to adjoining land [s3.52(3)].	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.9 Control Reserves and Certain Unvested Facilities

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s3.53(3) Control of certain unvested facilities s3.54(1) Reserves under control of local government	
Function	1) Authority to agree the method for control and management of an unvested facility which is partially within 2 or more local government districts [s3.53(3)]. 2) Authority to do anything for the purpose of controlling and managing land under the control and management of the Shire that the Shire could do under s.5 of the Parks and Reserves Act 1895 [s3.54(1)].	
Delegates	CEO	
Conditions	Limited to matters where the financial implications do not exceed a relevant and current budget allocation, and which do not create a financial liability in future budgets.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.10 Obstruction of Footpaths and Thoroughfares

Head of Power	<i>Local Government Act 1995</i>
Delegator	Council
Express power to delegate	<i>Local Government Act 1995</i> s5.42 <i>Delegation of some powers or duties to the CEO</i> s5.43 <i>Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Local Government (Uniform Local Provisions) Regulations 1996</i> r.5(2) Interfering with, or taking from, local government land r.6 Obstruction of public thoroughfare by things placed and left - Sch.9.1, cl.3(1)(a) r.7A Obstruction of public thoroughfare by fallen things - Sch.9.1, cl.3(1)(b) r.7 Encroaching on public thoroughfare - Sch.9.1, cl.3(2)
Function	<ol style="list-style-type: none"> 1) Authority to determine, by written notice served on a person who is carrying out plastering, painting or decorating operations (the work) over or near a footpath on land that is local government property, to require the person to cover the footpath during the period specified in the notice so as to: a. prevent damage to the footpath; or b. prevent inconvenience to the public or danger from falling materials [ULP r.5(2)]. 2) Authority to provide permission including imposing appropriate conditions or to refuse to provide permission, for a person to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare. [ULP r.6(2) and (4)]. 3) Authority to renew permission to obstruct a thoroughfare and to vary any condition imposed on the permission effective at the time written notice is given to the person to whom permission is granted [ULP r.6(6)]. 4) Authority to require an owner or occupier of land to remove any thing that has fallen from the land or from anything on the land, which is obstructing a public thoroughfare [ULP r.7A]. 5) Authority to require an owner occupier of land to remove any part of a structure, tree or plant that is encroaching, without lawful authority on a public thoroughfare [ULP r.7].
Delegates	CEO
Conditions	<ol style="list-style-type: none"> 1) Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i>. 2) Permission may only be granted where, the proponent has:

	<div>a) where appropriate, obtained written permission from each owner of adjoining or adjacent property which may be impacted by the proposed obstruction.</div> <div>b) provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good public assets damaged by the obstruction at the completion of works.</div> <div>c) provided evidence of sufficient Public Liability Insurance; and</div> <div>d) provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.</div>	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.11 Gates Across Public Thoroughfares

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996 r.9 Permission to have gate across public thoroughfare - Sch.9.1, cl.5(1)	
Function	<div>1) Authority to provide, or refuse to provide, permission to have a gate or other device across a local government thoroughfare that permits the passage of vehicle traffic and prevents livestock straying [ULP r.9(1)].</div> <div>2) Authority to require an applicant to publish a notice of the application in a manner thought fit for the purpose of informing persons who may be affected by the proposed gate or device [r.9(2)].</div> <div>3) Authority to impose conditions on granting permission [ULP r.9(4)].</div> <div>4) Authority to renew permission, or at any other time vary any condition, effective upon written notice to the person to whom permission was granted [ULP r.9(5)].</div> <div>5) Authority to cancel permission by written notice and request the person to whom permission was granted to remove the gate or device within a specified time [ULP r.9 (6)].</div>	
Delegates	CEO	
Conditions	<div>1) Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996.</div> <div>2) Each approval provided must be recorded in the Shire of Boyup Brook's statutory Register of Gates in accordance with Regulation 8 of the Local Government (Uniform Local Provisions) Regulations 1996.</div>	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.12 Public Thoroughfares – Dangerous Excavations

Head of Power	<i>Local Government Act 1995</i>
Delegator	Council
Express power to delegate	<i>Local Government Act 1995</i> <i>s5.42 Delegation of some powers or duties to the CEO</i> <i>s5.43 Limitations on delegations to the CEO</i>
Express power or duty delegated	<i>Local Government (Uniform Local Provisions_ Regulations 1996</i> r.11(1), (4), (6) & (8) Dangerous excavation in or near public thoroughfare - Sch.9.1, cl.6
Function	<ol style="list-style-type: none"> 1) Authority to determine if an excavation in or on land adjoining a public thoroughfare is dangerous and take action to fill it in or fence it or request the owner / occupier in writing to fill in or securely fence the excavation [ULP r.11(1)]. 2) Authority to determine to give permission or refuse to give permission to make or make and leave an excavation in a public thoroughfare or land adjoining a public thoroughfare [ULP r.11(4)]. 3) Authority to impose conditions on granting permission [ULP r.11(6)]. 4) Authority to renew a permission granted or vary at any time, any condition imposed on a permission granted [ULP r.11(8)].
Delegates	CEO
Conditions	<ol style="list-style-type: none"> 1) Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996. 2) Permission may only be granted where, the proponent has: <ol style="list-style-type: none"> a) where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed works. b) provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public assets at the completion of works. c) provided evidence of sufficient Public Liability Insurance; and d) provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.
Express power to subdelegate	<i>Local Government Act 1995</i> s5.44 CEO may delegate some powers and duties to other employees
Version Control	

Date	Details of Amendment	Ref

2.8.13 Crossing – Construction, Repair and Removal

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996 r.12(1) Crossing from public thoroughfare to private land or private thoroughfare - Sch.9.1, cl.7.2 r.13(1) Requirement to construct or repair crossing - Sch.9.1, cl.7(3)	
Function	1) Authority to approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [ULP r,12(1)]. 2) Authority to determine the specifications for construction of crossings to the satisfaction of the Local Government [ULP r.12(1)(a)]. 3) Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP r.13(1)]. 4) Authority to initiate works to construct a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing and recover 50% of the cost of doing so as a debt due from the person [ULP r.13(2)].	
Delegates	CEO	
Conditions	Actions under this Delegation must comply with procedural requirements details in the Local Government (Uniform Local Provisions) Regulations 1996.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.14 Private Works on, over or under Public Places

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996 r.17 Private works on, over or under public places - Sch.9.1, cl.8	
Function	1) Authority to grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is local government property [ULP r.17(3)]. 2) Authority to impose conditions on permission including those prescribed in r.17(5) and (6) [ULP r.17(5)].	
Delegates	CEO	
Conditions	1) Actions under this Delegation must comply with procedural requirements detailed in the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> . 2) Permission may only be granted where, the proponent has: a) where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed private works. b) provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public place at the completion of works. c) provided evidence of sufficient Public Liability Insurance; and d) provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.15 Give Notice to Prevent Damage to Local Government Property from Wind Erosion and Sand Drift

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Uniform Local Provisions) Regulations 1996 r.21(1) Wind erosion and sand drifts – Sch.9.1, cl.12	
Function	Authority to give notice to a landowner / occupier if it is considered that clearing the owner / occupier's land may cause local government land with a common boundary to be adversely affected by wind erosion or sand drift [ULP r.21(1)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.16 Expressions of Interest for Goods and Services

Head of Power	Local Government Act 1995		
Delegator	Council		
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO		
Express power or duty delegated	Local Government Act 1995 s3.57 Tenders for providing goods or services. Local Government (Functions and General) Regulations 1996 r.21 Limiting who can tender, procedure for r.23 Rejecting and accepting expressions of interest to be acceptable tenderer		
Function	1) Authority to determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services [F&G r.21]. 2) Authority to consider Expressions of Interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G r.23].		
Delegates	CEO		
Conditions	Expressions of Interest may only be called where there is an adopted budget for the proposed goods or services.		
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees		
Version Control			
Date	Details of Amendment		Ref

2.8.17 Application of Regional Price Preference Policy

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Functions and General) Regulations 1996 r.24G Adopted regional price preference policy, effect of	
Function	Authority to decide when not to apply the regional price preference policy to a particular future tender [F&G r.24G].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.18 Payments from the Municipal or Trust Funds

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Financial Management) Regulations 1996 r.12(1)(a) Payments from municipal fund or trust fund, restrictions on making	
Function	Authority to make payments from the municipal or trust funds [r.12(1)(a)].	
Delegates	CEO	
Conditions	Make payments for procurement provided for in Budgets approved by Council, or otherwise approved by Council resolution, and undertaken in accordance with Council's Purchasing and Procurement. Consistent with the functions of the CEO specified in section 5.41(c) and (d) of the Local Government Act 1995.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.19 Defer, Grant Discounts, Waive or Write Off Debts

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.12 Power to defer, grant discounts, waive or write off debts	
Function	1) Waive a debt which is owed to the Shire [s6.12(1)(b)] 2) Waive or grant concessions in relation to any amount of money [s6.12(1)(b)]. 3) Write off any amount of money which is owed to the Shire [s6.12(1)(c)].	
Delegates	CEO	
Conditions	Write-off fees and charges and interest on rates up to \$1,000 [s6.12(1)(c) & (2)].	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.20 Power to invest and Manage Investments

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.14 Power to Invest Power to invest Local Government (Financial Management) Regulations 1996 r.19 Investments, control procedures for	
Function	1) Authority to invest money held in the municipal fund or trust fund that is not, for the time being, required for any other purpose [s.6.14(1)]. 2) Authority to establish and document internal control procedures to be followed in the investment and management of investments [FM r.19].	
Delegates	CEO	
Conditions	1) All investment activity must comply with Regulation 19C of the Local Government (Financial Management) Regulations 1996) 2) A report detailing the investment portfolio's performance, exposures, and changes since last reporting, is to be provided as part of the Monthly Financial Reports. 3) Procedures are to be documented. 4) Procedures are to be administratively reviewed as per Regulation 17 of the Local Government (Audit) Regulations 1996.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.21 Rate Record Amendment

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.39(2)(b) Rate records	
Function	Authority to determine any requirement to amend the rate record for the 5 years preceding the current financial year [s6.39(2)(b)].	
Delegates	CEO	
Conditions	Delegates must comply with the requirements of s6.40 of the Act.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.22 Agreement as to Payment of Rates and Service Charges

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.49 Agreement as to payment of rates and service charges	
Function	Authority to make an agreement with a person for the payment of rates or service charges [6.49].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.23 Determine Due Dates for Rates or Service Charges

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.50 Rates or service charges due and payable	
Function	Authority to determine the date on which rates or service charges become due and payable to the Shire [s.6.50].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.24 Recovery of Rates or Service Charges

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.56 Rates or service charges recoverable in court s6.64(3) Actions to be taken	
Function	1) Authority to recover rates or service charges, as well as costs of proceedings for the recovery, in a court of competent jurisdiction [s.6.56(1)]. 2) Authority to lodge (and withdraw) a caveat to preclude dealings in respect of land where payment of rates or service charges imposed on that land is in arrears [s.6.64(3)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.25 Recovery of Rates – Require Lessee to Pay Rent

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.60 Local government may require lessee to pay rent	
Function	1) Authority to give notice to a lessee of land in respect of which there is an unpaid rate or service charge, requiring the lessee to pay its rent to the Shire of Boyup Brook [s.6.60(2)]. 2) Authority to recover the amount of the rate or service charge as a debt from the lessee if rent is not paid in accordance with a notice [s.6.60(4)].	
Delegates	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.26 Rate Record - Objections

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government Act 1995 s6.76 Grounds of objection	
Function	1) Authority to extend the time for a person to make an objection to a rate record [s6.76 (4)]. 2) Authority to consider an objection to a rate record and either allow it or disallow it, wholly or in part, providing the decision and reasons for the decision in a notice promptly served upon the person who made the objection [s6.76(5)].	
Delegates	CEO	
Conditions	A delegate who has participated in any matter contributing to a decision related to the rate record, which is the subject of a Rates Record Objection, must NOT be party to any determination under this Delegation.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.27 Inviting Tenders – Selection Criteria

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Functions & General) Regulations 1996 r14 Publicly inviting tenders, requirements for	
Function	The Chief Executive Officer is delegated authority to discharge the duties of the Local Government under r14 of the Local Government (Functions & General) Regulations 1996 to publicly invite tenders by determining the written criteria for deciding which tender should be accepted	
Delegates	CEO	
Conditions	Nil.	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.8.28 Variation of Requirements before entry into contract

Head of Power	Local Government Act 1995	
Delegator	Council	
Express power to delegate	Local Government Act 1995 s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO	
Express power or duty delegated	Local Government (Functions & General) Regulations 1996 r20 Variation of requirements before entry into contract	
Function	The Chief Executive Officer is delegated authority to make minor variations to the contract	
Delegates	CEO	
Conditions	1) Minor variations result in less than \$20,000 additional costs. 2) The variation cost can be accommodated within the adopted budget	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.9 Planning & Development Act 2005

An Act to provide for a system of land use planning and development in the State and for related purposes.

2.9.1 Illegal Development.

Head of Power	<i>Local Government (Miscellaneous Provisions) Act 1960</i>
Delegator	Council
Express power to delegate	<i>Local Government Act 1995</i> s5.42 Delegation of some powers or duties to the CEO s5.43 Limitations on delegations to the CEO
Express power or duty delegated	<i>Planning and Development Act 2005:</i> s214(2), (3) and (5) s215 Illegal development, responsible authority's powers to remove
Function	<ol style="list-style-type: none"> 1) Give a written direction to the owner or any other person undertaking an unauthorised development to stop, and not recommence, the development or that part of the development that is undertaken in contravention of the planning scheme, interim development order or planning control area requirements. 2) Give a written direction to the owner or any other person who undertook an unauthorised development: <ol style="list-style-type: none"> a) to remove, pull down, take up, or alter the development; and b) to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the responsible authority. 3) Give a written direction to the person whose duty it is to execute work to execute that work where it appears that delay in the execution of the work to be executed under a planning scheme or interim development order would prejudice the effective operation of the planning scheme or interim development order. 4) If — <ol style="list-style-type: none"> a) a notice is served on a person under section 214(2), (3) or (5) and that person fails to — <ol style="list-style-type: none"> i). carry out the directions within the time specified in the notice; or ii). apply under section 255 for a review of any direction contained in the notice; or b) on an application by that person for a review of any direction contained in the notice, the direction is confirmed or varied and the owner fails to carry out the direction as confirmed or varied within the time

	specified by the State Administrative Tribunal in the notice given under section 255(2), the responsible authority may itself remove, pull down, take up or alter the development, restore the land as nearly as practicable to its condition immediately before the development started, or execute that work, as it directed that person.	
	5) Any expenses incurred by a responsible authority under section 215(1) may be recovered from the person to whom the direction was given as a debt due in a court of competent jurisdiction.	
Delegate	CEO	
Conditions	Nil	
Express power to subdelegate	Local Government Act 1995 s5.44 CEO may delegate some powers and duties to other employees	
Version Control		
Date	Details of Amendment	Ref

2.10 *Planning & Development (Local Planning Schemes) Regulations 2015*

An Act to provide for a system of land use planning and development in the State and for related purposes.

2.10.1 Planning Approvals and Associated Decisions.

Head of Power	Planning & Development (Local Planning Schemes) Regulations 2015	
Delegator	Council	
Express power to delegate	Planning & Development (Local Planning Schemes) Regulations 2015 Sch.2 cl.82 Delegations by local government	
Express power or duty delegated	Exercise of all of the local government's powers and discharge of all of the local government's duties under the Scheme other than the power of delegation	
Function	Powers and duties under the Shire of Boyup Brook Local Planning Scheme and Regulations, including authority to determine applications for development approval, including applications for land use, home occupations, building envelope variations, the exercise of discretion under the Scheme and the Residential Design Codes, authority to amend or cancel development approval, authority to determine the period in any 12 month period which temporary uses and development do not require development approval, all decisions arising from the imposition of conditions and in relation to Local Planning Policies, Structure Plans, Activity Centre Plans; Local Development Plans and authority to enter and inspect buildings or land.	
Delegate	CEO	
Conditions	<div>1) Decisions relating to Local Planning Policies, Structure Plans, Activity Centre Plans and Local Area Plans are to be made by the Council.</div> <div>2) Decisions to proceed with a Local Planning Policy are to be made by the Council.</div> <div>3) Where a public objection has been received after the application has been advertised for comment the application may only be determined by Council.</div> <div>4) Where a Councillor has requested in writing that a particular matter be referred to Council for determination then that matter is to be determined by the Council.</div>	
Express power to subdelegate	Planning & Development (Local Planning Schemes) Regulations 2015 cl.83 Local government CEO may delegate powers	
Amendments		
Date	Details of Amendment	Ref



2.11 *Public Health Act 2016*

An Act to protect, promote and improve the health and wellbeing of the public of Western Australia and to reduce the incidence of preventable illness, and for related purposes.

2.11.1 Appoint Authorised Officer or Approved Officer (Asbestos Regs)

Head of Power	Public Health Act 2016	
Delegator	Council	
Express power to delegate	Health (Asbestos) Regulations 1992 r.15D(5) Appointment of authorised officers r.15D(7) Infringement notices	
Express power or duty delegated	Health (Asbestos) Regulations 1992 r.15D(5) Infringement notices	
Function	Authority to appoint a person or classes of persons as an authorised officer or approved officer for the purposes of Part 2 of the <i>Criminal Procedure Act 2004</i> [r.15D(5)].	
Delegate	CEO	
Conditions	Subject to each person so appointed being issued with a certificate, badge or identity card identifying the officer as a person authorised to issue infringement notices [r.15D (6)].	
Express power to subdelegate	Sub-delegation is not provided for in the <i>Health (Asbestos) Regulations 1992</i>	
Version Control		
Date	Details of Amendment	Ref

2.11.2 Enforcement Agency Reports to the Chief Health Officer

Head of Power	Public Health Act 2016	
Delegator	Council	
Express power to delegate	Public Health Act 2016 s21 Enforcement agency may delegate	
Express power or duty delegated	Public Health Act 2016 s22 Reports by and about enforcement agencies	
Function	1) Authority to prepare and provide to the Chief Health Officer, the Local Government’s report on the performance of its functions under this Act and the performance of functions by persons employed or engaged by the Shire [s.22(1)] 2) Authority to prepare and provide to the Chief Health Officer, a report detailing any proceedings for an offence under this Act [s.22(2)].	
Delegate	CEO Designated Authorised Officer – Public / Environmental Health Officer	
Conditions	Nil	
Express power to subdelegate	Nil - unless a Regulation enacted under the <i>Public Health Act 2016</i> , specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].	
Version Control		
Date	Details of Amendment	Ref

2.11.3 Designated Authorised Officers

Head of Power	Public Health Act 2016	
Delegator	Council	
Express power to delegate	Public Health Act 2016 s21 Enforcement agency may delegate	
Express power or duty delegated	Public Health Act 2016 s24(1) & (3) Designation of authorised officers	
Function	Authority to designate a person or class of persons as authorised officers for the purposes of: a) The <i>Public Health Act 2016</i> or other specified Act. b) Specified provisions of the <i>Public Health Act 2016</i> or other specified Act c) Provisions of the <i>Public Health Act 2016</i> or another specified Act, other than the specified provisions of that Act. Including: i. an environmental health officer or environmental health officers as a class; OR ii. a person who is not an environmental health officer or a class of persons who are not environmental health officers, OR iii. a mixture of the two. [s24(1) and (3)].	
Delegate	CEO	
Conditions	1) Subject to each person so appointed being. <ul style="list-style-type: none">• Appropriately qualified and experienced [s25(1)(a)]; and• Issued with a certificate, badge or identity card identifying the authorised officer [s30 and 31]. 2) A Register (list) of authorised officers is to be maintained in accordance with s27.	
Express power to subdelegate	Nil - unless a Regulation enacted under the <i>Public Health Act 2016</i> , specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s21(4)].	
Version Control		
Date	Details of Amendment	Ref

2.12 Main Roads Act 1930

An Act to protect, promote and improve the health and wellbeing of the public of Western Australia and to reduce the incidence of preventable illness, and for related purposes.

2.12.1 Traffic Management – Events on Roads

**WESTERN AUSTRALIA
ROAD TRAFFIC CODE 2000
REGULATION 297(2)
INSTRUMENT OF AUTHORISATION**

RELATING TO
TRAFFIC MANAGEMENT FOR EVENTS

Pursuant to Regulation 297(2) of the *Road Traffic Code 2000* the Commissioner of Main Roads ("the Commissioner") hereby authorises (Insert name of Local Government) (Authorised Body) by itself, its employees, consultants, agents and contractors (together "Representatives") to, from the date indicated below, erect, establish, display, alter or take down such road signs of whatsoever type or class (except for permanent traffic control signals) as may be required for the purpose and duration of any:

- i) "event" subject to an order from the Commissioner of Police pursuant to Part VA of the *Road Traffic Act 1974*;
- ii) race meeting or speed test for which the Minister referred to in section 83 of the *Road Traffic Act 1974* has, under that provision, temporarily suspended the operation of any provisions of the *Road Traffic Act 1974* or regulations made under that Act; or
- iii) public meeting or procession the subject of a permit granted by the Commissioner of Police under the *Public Order in Streets Act 1984*;

or as may be required for the purpose of controlling traffic on a road adjacent to, or in the vicinity of, any event or organised activity approved by the Authorised Body under its local laws, on a road (other than a main road or highway) within its jurisdiction, SUBJECT ALWAYS to the following terms and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the "Traffic Management for Events Code of Practice" (as amended or replaced from time to time in consultation with the Traffic Management for Events Advisory Group) issued by Main Roads Western Australia ("the Code") referring to the version which is current at the time of the event, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

The powers in this Instrument of Authorisation do not change or replace:

- 1) any prior Instrument of Authorisation from the Commissioner of Main Roads for the purposes of undertaking traffic management for works on roads; and
- 2) any powers and responsibilities of a local government provided in regulation 9 of the *Road Traffic (Events on Roads) Regulations 1991*.

2.12.2 Traffic Management – Road Works

WESTERN AUSTRALIA ROAD TRAFFIC CODE 2000 REGULATION 297(2) INSTRUMENT OF AUTHORISATION

Pursuant to Regulation 297(2) of the Road Traffic Code 2000 the Commissioner of Main Roads ("the Commissioner") hereby authorises
("Authorised Body") by itself, its employees, consultants, agents and contractors
(together "Representatives") to, from the date indicated below, erect, establish, display,
alter or take down such traffic signs and traffic control devices of whatsoever type or
class (except for permanent traffic control signals) as may be required for the purpose
and duration of any works, survey or inspection, associated with the construction,
maintenance or repair on a road (other than a main road or highway), any adjoining land
or any portion thereof within its jurisdiction, SUBJECT ALWAYS to the following terms
and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the "Traffic Management for Works on Roads Code of Practice" (as amended or replaced from time to time in consultation with the Traffic Management for Roadworks Advisory Group) issued by Main Roads Western Australia ("the Code") referring to the version which is current at the time of the relevant works, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

This Instrument of Authorisation replaces any prior Instrument of Authorisation under Regulation 297(2) of the Road Traffic Code 2000 between the Commissioner and the Authorised Body. The Commissioner's delegation dated 17 July 1975 to a number of Local Governments outside the Perth metropolitan area, is not affected by this Instrument of Authorisation except that this Instrument of Authorisation prevails wherever roadworks are concerned. That 1975 delegation was made under Regulation 301 of the Road Traffic Code 1975 and related to non-regulatory signage.

SHIRE OF BOYUP BROOK

AUDIT REGULATION 17 REVIEW

Review of Legislative Compliance,
Internal Controls and
Risk Management Systems
June 2024

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EXECUTIVE SUMMARY

Introduction

Review of Legislative Compliance, Internal Controls and Risk Management

Pursuant to Regulation 17(1) of the *Local Government (Audit) Regulations 1996*, the Chief Executive Officer (CEO) of a local government is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:

- (a) Legislative compliance;
- (b) Internal control; and
- (c) Risk management

Regulation 17(2) states that the review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

In addition, Regulation 17(3) requires the CEO to report to the audit committee the results of that review.

The Department of Local Government, Sport and Cultural Industries provides guidance for the areas that should be considered for this review in Appendix 3 of Operational Guideline No. 9 (Attachment 2).

Purpose Of Review

The Shire of Boyup Brook appointed Darren Long Consulting to undertake a review of the local government's legislative compliance, internal control and risk management systems and procedures, as required by regulation 17(1) of the *Local Government (Audit) Regulations 1996* and report as to their appropriateness and effectiveness.

The compliance programs of a local government are a strong indication of attitude towards meeting legislative compliance and risk management approach.

Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government.

Legislative Compliance, Internal Control and Risk Management Review Context

Understanding risk appetite and tolerance is important, as they assist in determining the level of risk the local government is willing to accept and pursue in attaining its goals and objectives.

Risk appetite is the amount of risk a local government is willing to accept or retain in order to achieve its objectives.



Risk appetite is usually expressed in a form of a statement and are aligned to categories of risk. Risk appetite statements will have a different look and feel based on a local government's internal and external context (influences).

Risk tolerance is the levels of risk taking acceptable to achieve a specific objective or manage a category of risk.

Risk tolerance "represents the practical application of risk appetite and is typically aligned to categories of risk such as strategy, financial, people or reputation"¹.

Risk culture is the norms, traditions and behaviours of individuals and groups within the local government that determine the way in which the identify, understand, discuss and act on the risks the local government confronts and takes.

Being a public body, there is an expectation that the Shire's risk appetite for legislative non-compliance will be very low, to protect the entity's reputation and to guard against misappropriation or loss of public monies.

The Shire's risk appetite when reviewing its service delivery, health, safety, environmental and financial management is considered to be 'low to moderate', requiring treatment with sound internal controls. Strategic and project-based initiatives will require individual assessment, and where considered to be 'high or extreme', additional controls will be required to reduce the risk level. These additional controls will need continual monitoring and evaluation to confirm they are effective.

Findings

The Legislative Compliance, Internal Control and Risk Management Review for the Shire of Boyup Brook involved the examination of approximately 105 areas of the local governments' control environment.

The local governments overall control environment is considered appropriate and was operating effectively at the time of the review.

The following findings are deemed to be minor in nature and present an opportunity for the local government to consider suggested improvements to internal procedures and processes to enhance the overall control environment.

Internal Monitoring of Compliance with Legislation and Regulations

- (1) The implementation of a compliance checklist may assist in reinforcing all statutory requirements have been met for complex compliance items identified on the Annual Compliance Calendar.
- (2) Government gazettes should be monitored for any legislative changes that may have an impact on the operations of the local government.

¹ Australian Government Department of Finance – Risk Management Policy, 2016.



Annual Compliance Audit Return and Reporting to Council the Results of that Review

- (3) The 2023 Compliance Audit Return contained three non-compliance items. A current Corporate Business Plan was not in place; Financial Management Review required by Regulation 5 had not been completed; and the Risk Management, Internal Control and Legislative Compliance Review required by Regulation 17 had not been completed.

Staying Informed about how Management is Monitoring the Effectiveness of its Compliance and making Recommendations for change as necessary

- (4) A Terms of Reference for the Audit Committee does not exist. The adoption of a Terms of Reference for all committees is important as it clearly establishing the Objectives of the Committee, its membership, meeting frequency, reporting, and duties and responsibilities.
- (5) The local government does not have a current Workforce Plan.
- (6) The local government does not have a current Long Term Financial Plan.
- (7) The local government does not have current Asset Management Plan(s) covering all asset classes.
- (8) The local government does not have an Internal Control Policy.
- (9) The local government does not have a Legislative Compliance Policy.
- (10) The local government does not have a Fraud, Corruption and Misconduct Policy.

Review Whether the Local Government has Procedures for it to Receive, Retain and Treat Complaints, Including Confidential and Anonymous Employee Complaints

- (11) The local government does not have a policy or procedure that provides a framework for dealing with all types of complaints.
- (12) The local government does not have a procedure that deals with internal complaints, grievances, confidential and anonymous employee complaints.
- (13) The local government does not have a grievance policy or a grievance procedure.
- (14) The local government does not have an internal procedure manual relating to Public Interest Disclosures as required by the PID Act.
- (15) The local government does not have a procedure to handle complaints about Elected Member Official Conduct matters.

Assess the Local Governments' Compliance Framework Dealing with Relevant External Legislation and Regulatory Requirements

- (16) The local government does not have a Governance Manual.



Review Audit Committee's Processes and Procedures Regarding Compliance with Legislation and Regulatory Requirements Imposed on Members Including Not Misusing Their Position to Gain an Advantage for themselves or another, or Cause Detriment to the Local Government, and Disclosing Conflicts of Interest

(17) The local government does not have an Elected Members Induction Manual.

(18) The local government does not have a Governance Manual.

Separation of Roles and Functions, Processing and Authorisation

(19) There is a weakness in the accounts payable system, as invoices were paid without a purchase order being attached or referenced on the invoice. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.

(20) There is a weakness in the accounts payable system, as purchase orders were issued and invoices were paid without ensuring the procurement process complied with Councils Purchasing Policy. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.

(21) The certification of the Monthly Reconciliations Checklist by a relevant line manager would improve internal controls.

Limit of Direct Physical Access to Assets and Records

(22) The local government does not have an IT Security Policy or Procedure.

(23) The location of the server in the copier room does not facilitate sound security protocols to be implemented.

(24) There is a lack of security over access to keys for Council properties.

(25) There is a lack of security over access to keys for major Council plant and light vehicles.

Control of Computer Applications and Information Systems Standards

(26) The local government does not have an IT Security Policy or Procedure.

Regular Maintenance and Review of Financial Control Accounts and Trial Balance

(27) The certification of the Monthly Reconciliations Checklist by a relevant line manager would improve internal controls.

Arithmetical Accuracy and Content of Records is Regularly Checked

(28) There is a weakness in the internal control environment for sundry debtors as invoices were raised for amounts not in accordance with the Schedule of Fees and Charges.



Report, Review, and Approval of Financial Payments and Reconciliations

- (29) There is a weakness in the accounts payable system, as invoices were paid without a purchase order being attached or referenced on the invoice. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.
- (30) There is a weakness in the accounts payable system, as purchase orders were issued and invoices were paid without ensuring the procurement process complied with Councils Purchasing Policy. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.

Comparison of the Result of Physical Cash and Inventory Counts with Accounting Records

- (31) There is no formal monthly reconciliation of fuel receipts and issues to the SynergySoft general ledger. This could have implications in relation to the calculation of the Net Current Assets position at the end of each month, as the stock on hand in the general ledger may differ from physical stock on hand at the depot.
- (32) Transactions for fuel used are not posted to the plant cost ledger on a monthly basis but are done quarterly. The fuel is currently being posted back into the same operating expense general ledger account, rather than using a Materials Purchased and Materials Allocated general ledger accounts in the balance sheet area.
- (33) At year end the physical stock reading is utilised as the closing stock on hand balance, and the general ledger is adjusted accordingly.

Internal Control Evaluation

- (34) The Internal Control Evaluation has identified the following weaknesses-
 - (a) 30-250.1.1 – All sales invoices raised are properly supported
 - (i) Private Works fees not in accordance with Schedule of Fees and Charges

Invoice # 2571 contained fees for labour, loader hire and utility hire that were different from the current Schedule of Fees and Charges adopted.

Debtor invoices raised need to be verified that fee being charged is in accordance with Schedule of Fees and Charges adopted by Council.
 - (ii) Expired Commercial Leases.

A review of all commercial leases needs to be undertaken to ensure they are renewed upon, or before, expiry.
 - (iii) Podiatry Rental fees not in accordance with Schedule of Fees and Charges.

Invoice 2652 charged \$40 for room hire, whereas Schedule of Fees & Charges list the room hire rate of \$80.



Debtor invoices raised need to be verified that fee being charged is in accordance with Schedule of Fees and Charges adopted by Council

- (iv) Rylington Park venue hire fees not in accordance with Schedule of Fees and Charges.

Invoice 2673 charged \$400 for 4 days hire, whereas Schedule of Fees & Charges list the venue hire rate of \$1,000 per day (pro-rata) up to 16 people including catering.

- (b) 30-300 – Receivables are properly credited, lapping is prevented

- (i) Long outstanding sundry debtors are not currently monitored adequately, with 15.00% of debts being outstanding for greater than 90 days.

It is suggested that Council:

- A. Consider adopting a Debt Collection policy that provides clear framework and direction on the recovery of outstanding debts; and
 - B. Consider implement a more rigorous monitoring, reviewing and follow-up of delinquent debtors, with reviews being conducted at the end of each month with recovery action approved by the CEO.

- (c) 30-330.4.1 – Sales invoices are correctly calculated

- (i) A series of fees and charges levied were not in accordance with the Schedule of Fees and Charges adopted by Council.

It is suggested that all debtor invoices have supporting documentation attached to them to allow the verification of the nature of the services provided and the fee being charged, and to ensure the fee charged is correct.

It is recommended that the Finance Coordinator undertake the role of checking invoices raised and to certify debtor batch listings to improve internal controls.

- (d) 31-250.1.1 - All purchases/expenses and related liabilities are supported by evidence of relevant goods or services being received

- (i) Policy F.03 needs to be updated to reflect tender requirement threshold of \$250,000.
 - (ii) One instance was identified where no quotation documentation was attached to support the purchase of over \$5,000 in value.

It is recommended that the Accounts Payable process be amended to include a compliance check with Councils Purchasing Policy requirements.

- (iii) Two instances were identified where invoices were paid with purchase orders being attached or referenced on the invoice.

It is recommended that the Finance Coordinator ensure supplier invoices raised have a purchase order attached, prior to authorising supplier invoice batch update.



(e) 31-250.1.2 – Purchases, Creditors and Cash Payments

(i) Rates raised on Council owned and controlled properties.

Council owned and controlled properties are exempt from local government rates. The raising of the rates and their payment results in overstating the income and expenditure of the local government for the reporting period. The Council properties should be flagged as non-rateable, which would then remove the need for payment of the rates.

(f) 33.250.1.1 – Stock and Work in Progress are adequately safeguarded

(i) Fuel not reconciled to general ledger.

There is no formal monthly reconciliation of fuel receipts and issues to the SynergySoft general ledger. This could have implications in relation to the calculation of the Net Current Assets position at the end of each month, as the stock on hand in the general ledger may differ from physical stock on hand at the depot.

(g) 33-330.4.1 - Stocks are properly and accurately costed

(i) Stock transactions not processed in General Ledger correctly.

The fuel is currently being posted back into the same operating expense general ledger account, rather than using a Materials Purchased and Materials Allocated general ledger accounts in the balance sheet area.

This process can have an adverse impact on the value placed on fuel allocated to works and not accurately reflect the stock on hand figure in Net Current Assets.

Review whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered

- (35) The local government does not have a Risk Management System that includes policies, operational procedures and risk profiles.
- (36) The Risk Management Policy does not address risk appetite or risk tolerance.
- (37) The local government does not have risk profiles for strategic and operational risks.
- (38) The local government does not have a Risk Management Framework/Manual. The compilation of risk policies, procedures, and risk profiles into a single document may assist in articulating the local governments approach to risk management in a more cogent manner by presenting it as its' Risk Management Framework/Manual.

Review whether the local government has a current and effective Business Continuity Plan (including Disaster Recovery) which is tested from time to time

- (39) The local government's Business Continuity Plan (BCP) was adopted in 2017. It should be reviewed for currency.



- (40) The CEO should consider developing a schedule for the BCP testing methods to be undertaken and the frequency they are to be performed, once a BCP is in place.

Assess internal control processes for determining and managing material operational risks in accordance with the local governments' identified tolerance for risk

- (41) The implementation of a legislative compliance checklist may assist in reinforcing the statutory requirements have been met for complex compliance items identified on the compliance calendar.
- (42) The local government needs to update its Long Term Financial plan.
- (43) The local government needs to develop a Risk Management System that includes policies, operational procedures and risk profiles.
- (44) The local government does not have risk profiles for strategic and operational risks.
- (45) The local government does not have a Risk Management Framework/Manual.
- (46) The local government's Business Continuity Plan (BCP) was adopted in 2017. It should be reviewed for currency
- (47) The local government should consider adopting a policy on fraud, corruption and misconduct control.

Obtaining regular risk reports, which identify key risks, the status, and effectiveness of the risk management systems, to ensure identified risks are monitored and new risks are identified, mitigated and reported

- (48) Risk profiles should be developed for strategic and operational risks.
- (49) The local government should consider whether there is a need for the Audit Committee to meet more frequently than the current two times per year, given the recommended frequency of quarterly by the Department of Local Government, Sport and Cultural Industries.

Assess the local governments' procurement framework with a focus on probity and transparency of policies and procedures/processes and whether these are being applied

- (50) The local government should consider developing a risk profile for Procurement, Disposal, and Tender Practices.



Ascertain whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan, which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks

- (51) The local government should consider adopting a policy on fraud, corruption and misconduct control.

Recommendations

As a result of the findings, the following improvement recommendations are made:

- (1) That the CEO consider the implementation of a compliance checklist detailing the statutory obligations to be met for complex compliance items identified on the Annual Compliance Calendar.
- (2) That the CEO implement a process where Government Gazette's are monitored for legislative changes.
- (3) That the CEO prepare draft Terms of Reference for all Committees of Council for Council to consider.
- (4) That the CEO place a priority on the preparation of a Workforce Plan.
- (5) That the CEO place a priority on the review of the Long Term Financial Plan.
- (6) That the CEO place a priority on the review of Asset Management Plan(s).
- (7) That the CEO consider implementing an Internal Control Policy.
- (8) That the CEO consider implementing a Legislative Compliance Policy.
- (9) That the CEO consider implementing a Fraud, Corruption and Misconduct Policy.
- (10) That the CEO consider implementing a Complaints Handling Policy
- (11) That the CEO consider implementing a complaints work procedure, which also addresses internal complaints, grievances, confidential and anonymous employee complaints
- (12) That the CEO consider implementing a Grievance Policy/Procedure.
- (13) That the CEO consider implementing a procedure that relates to Public Interest Disclosures.
- (14) That the CEO consider implementing a procedure that details the process of handling complaints about elected members under the Official Conduct Rules.
- (15) That the CEO consider implementing an Elected Members Induction Manual.
- (16) That the CEO consider implementing a Governance Manual that provides guidance on the corporate governance framework that applies to the local government for Elected Members and Staff.



- (17) That the CEO consider implementing an internal control requiring the certification of the Monthly Reconciliations Checklist by a relevant line manager
- (18) That the CEO consider implementing an IT Security Policy and/or an IT Security Procedure.
- (19) That the CEO consider reviewing the security of and access to keys for buildings and plant and equipment.
- (20) That the CEO consider undertaking a review of the monthly fuel reconciliation process to ensure the stores system in SynergySoft has been implemented correctly so that fuel issues and receipts are costed to the correct balance sheet accounts, which will ensure fuel stock is reported appropriately.
- (21) That the CEO consider developing a Risk Management System that includes policies, operational procedures and key risk profiles.
- (22) That the CEO consider developing risk profiles for strategic and operational risks.
- (23) That the CEO consider the implementation of a Risk Management Framework/Manual that articulates the local governments' risk policies, procedures, profiles appetite and tolerance in a single document.
- (24) That the CEO consider reviewing the Business Continuity Plan.
- (25) That the CEO consider developing a schedule for the Business Continuity Plan testing methods to be undertaken, including IT disaster recovery, and the frequency they are to be performed.
- (26) That the CEO evaluate whether there is a need for the Audit Committee to meet more frequently than twice per year.
- (27) That the CEO consider developing a risk profile for Procurement, Asset Disposal, and Tender Practices.

Opinion

The review of the Legislative Compliance, Internal Control and Risk Management systems and procedures developed by the Shire of Boyup Brook indicates that, except for those matters identified in the findings and recommendations sections of this report, they are appropriate and effective for the particular operations and size of the local government.



1.0 INTRODUCTION

1.1 BACKGROUND

1.1.1 REVIEW OF LEGISLATIVE COMPLIANCE, INTERNAL CONTROL AND RISK MANAGEMENT SYSTEMS

Pursuant to Regulation 17(1) of the *Local Government (Audit) Regulations 1996*, the Chief Executive Officer (CEO) of a local government is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to:

- (a) Risk Management;
- (b) Internal Control; and
- (c) Legislative Compliance.

Regulation 17(2) states that the review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years. In addition, Regulation 17(3) requires the CEO to report to the audit committee the results of that review.

The Department of Local Government, Sport and Cultural Industries provides guidance for the areas that should be considered for this review in Operational Guideline No. 9 (Attachment 4).

1.2 PURPOSE OF REPORT

The Shire of Boyup Brook appointed Darren Long Consulting to undertake a review of the local government's internal control, legislative compliance and risk management systems and procedures, as required by regulation 17(1) of the *Local Government (Audit) Regulations 1996* and report as to their appropriateness and effectiveness.

1.3 METHODOLOGY

The methodology adopted to undertake the Audit Regulation 17 Review and prepare this report included:

- (1) Introduction
- (2) Purpose of Legislative Compliance, Internal Controls and Risk Management Systems
- (3) Review Context
- (4) Legislative Compliance
- (5) Internal Controls and Internal Control Evaluation
- (6) Risk Management
- (7) Findings
- (8) Recommendations
- Opinion



2.0 PURPOSE OF LEGISLATIVE COMPLIANCE, INTERNAL CONTROLS AND RISK MANAGEMENT SYSTEMS

2.1 LEGISLATIVE COMPLIANCE SYSTEMS

The compliance programs of a local government are a strong indication of attitude towards meeting legislative compliance. Practices in regard to monitoring compliance programs typically include:

- Assess internal monitoring of compliance with legislation and regulations;
- Assess completion of annual Compliance Audit Return and the reporting of the results of the review to the Audit Committee and Council;
- Assess how Audit Committee is kept informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary;
- Review whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;
- Review internal processes as to how management identifies adverse trends and how management plans to deal with these;
- Review management disclosures in financial reports of the effect of significant compliance issues;
- Assess whether the external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects, and report compliance and ethics issues to the Audit Committee;
- Assess local government's compliance framework dealing with relevant external legislation and regulatory requirements;
- Review Audit Committee's processes and procedures regarding compliance with legislation and regulatory requirements imposed on members, including not misusing their position to gain an advantage for themselves or another or cause detriment to the local government and disclosing conflicts of interest.

2.2 INTERNAL CONTROL SYSTEMS

Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability and transparency. Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government. Aspects of an effective control framework will include:

- Separation and segregation of roles and functions, processing and authorisation;
- Control of approval of documents, letters and financial records;
- Management internal reviews of comparison of internal data with external sources of information;
- Limits of direct physical access to assets and records;
- Security controls in regard to computer applications and information system standards;



- Security controls to limit changes in data files and systems;
- Whether maintenance and review of financial control accounts and trial balances is regular and appropriate;
- Whether comparison and analysis of financial results with budgeted amounts is appropriate;
- Whether reviews of arithmetical accuracy and context of records are regular and appropriate;
- Whether control and approval of financial payments and reconciliations is appropriate;
- Whether comparison of physical cash and inventory counts with accounting records is appropriate.

2.3 RISK MANAGEMENT SYSTEMS

Risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

- Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered;
- Reviewing whether the local government has a current and effective business continuity plan (including disaster recovery) which is tested from time to time;
- Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas;
 - potential non-compliance with legislation, regulations and standards and local government's policies;
 - important accounting judgements or estimates that prove to be wrong;
 - litigation and claims;
 - misconduct, fraud and theft;
 - significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government;
- Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;
- Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;



- Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment;
- Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.

DRAFT



3.0 REVIEW CONTEXT

3.1 RISK APPETITE AND TOLERANCE

Understanding risk appetite and tolerance is important, as they assist in determining the level of risk the local government is willing to accept and pursue in attaining its goals and objectives.

Risk appetite is the amount of risk a local government is willing to accept or retain in order to achieve its objectives.

Risk appetite is usually expressed in a form of a statement and are aligned to categories of risk. Risk appetite statements will have a different look and feel based on a local government's internal and external context (influences).

Risk tolerance is the levels of risk taking acceptable to achieve a specific objective or manage a category of risk.

Risk tolerance "represents the practical application of risk appetite and is typically aligned to categories of risk such as strategy, financial, people or reputation"².

Risk culture is the norms, traditions and behaviours of individuals and groups within the local government that determine the way in which the identify, understand, discuss and act on the risks the local government confronts and takes.

The Shire's risk appetite is yet to be quantified through the development and endorsement of 'Risk Assessment and Acceptance Criteria'.

Being a public body, there is an expectation that the Shire's risk appetite for legislative non-compliance will be very low, to protect the entity's reputation and to guard against misappropriation or loss of public monies.

The Shire's risk appetite when reviewing its service delivery, health, safety, environmental and financial management is considered to be 'low to moderate', requiring treatment with sound internal controls. Strategic and project-based initiatives will require individual assessment, and where considered to be 'high or extreme', additional controls will be required to reduce the risk level. These additional controls will need continual monitoring and evaluation to confirm they are effective.

3.2 INTERNAL AND EXTERNAL CONTEXT

Evaluating and understanding the internal and external context the Shire of Boyup Brook operates within is essential, as they impact on the level of integration of risk management into the entity, and therefore can impact on the legislative compliance and the internal control environments implemented.

² Australian Government Department of Finance – Risk Management Policy, 2016.



The internal and external context are detailed below:

Internal Context	External Context
Increasing workplace change leading to an increase in HR/IR related issues	Increasing compliance requirements and changes to legislation
The existing local government structure, size, location, functions and activities	Cost shifting and devolution of services by Commonwealth and State Governments
Extensive road network and limited capacity to fund all gravel road asset renewals	Continual decline in external grant funding for operational activities and some capital infrastructure
The current human and financial resources of the local government	Changing community expectations regarding service delivery and service levels
The ageing workforce of the local government	Local labour shortage
The changing dynamics of workforce culture	Community pressure to keep rate increases low
Lack of asset management planning and capability	Population decline and changing demographics
A focus on new infrastructure rather than renewal of existing	Change in government leadership at State and Commonwealth levels
Implementing technological change to improve productivity where resources are limited	Increasing external supply costs and extensive delays in supply chain, particularly heavy plant and light vehicles
Ageing plant and equipment and lack of capacity to fund plant replacements	Ageing state infrastructure inhibiting growth of new industry/economic development



4.0 LEGISLATIVE COMPLIANCE SYSTEMS

4.1 INTERNAL MONITORING OF COMPLIANCE WITH LEGISLATION AND REGULATIONS

Key aspects assessed include:

4.1.1 Management has implemented a compliance calendar and/or compliance checklist to ensure staff are aware of statutory compliance requirements, their timeframes and due dates.

Comments

The Shire has an annual compliance calendar that it utilises to ensure staff are aware of key compliance requirements under a range of legislation.

An annual compliance calendar provides a sound control mechanism for ensuring compliance requirements are considered and evaluated on an on-going basis.

Observations

- (a) The implementation of a compliance checklist may assist in reinforcing the statutory requirements have been met for compliance items identified on the compliance calendar.

4.1.2 Management reviews Government Gazettes and monitors circulars from the Department of Local Government, Sport and Cultural Industries for changes to legislation

Comments

The CEO reviews all Department of Local Government, Sport and Cultural industries circulars for notifications of changes to legislation that may impact on the Shire.

The Parliamentary Counsel's Office within the Department of Justice is the editor and publisher of the Government Gazette. The Government Gazette contains statutory and other notices that are required by law and Government authority to be published in the Gazette, including official publications required under enactments such as Acts, regulations, rules and by-laws. It is a rich source of information on changes to Acts of Parliament, and regulation amendments/changes, which may impact on local government.

Government Gazette publications are currently not monitored for any amendments/changes to legislation that may have an impact on the local government's operations.



Observations

- (a) Government gazettes should be monitored for any legislative changes that may have an impact on the operations of the local government.

4.1.3 Management monitors compliance with Landfill Licence/Registration conditions, reviews audit reports and addresses adverse findings

Comment

The local government is required under its 'Waste Management Facility' registration to comply with legislative provisions and Codes of Practice.

The local government has prepared a Landfill Closure Management Plan.

Observations

- (a) Current control mechanisms for landfills are considered appropriate.

4.1.4 Management reviews agenda report template to ensure a contemporary format is used that ensures legislative compliance is one of the key headings to be addressed.

Comment

The local government's existing Agenda Report template contains headings for statutory implications, ensuring relevant implications are reported and evaluated for any matter of business presented to Council for consideration.

Observations

- (a) Current control mechanisms are considered appropriate.



4.1.5 The local government holds Executive Team (EMT) meetings on a regular basis to discuss matters of strategic and operational importance. This includes compliance issues with the potential to significantly impact on business operations.

Comment

The Shire of Boyup Brook is a relatively small local government from an organisational structure perspective. The key senior positions consist of the Chief Executive Officer, Deputy CEO, and Manager Works and Services, who meet informally monthly to discuss issues of strategic and operational importance.

Observations

- (a) Given the size and structure of the local government, current control mechanisms are considered appropriate.

**4.2 ANNUAL COMPLIANCE AUDIT RETURN AND REPORTING TO COUNCIL
THE RESULTS OF THAT REVIEW**

Key aspects reviewed include:

4.2.1 The Compliance Audit Return is completed on an annual basis and is submitted in accordance with the Local Government Act 1995 and associated Regulations. Comprehensive work papers are compiled containing evidence of compliance with each of the legislative requirements.

Comments

The 2022 Compliance Audit Return was completed in March 2023 and submitted to the Ordinary Council Meeting held on 23 March 2023.

There were five non-compliance issues reported in the 2021 Compliance Audit Return.

Observations

- (a) Section 3.58 of the Local Government Act 1995 relating to the disposal of property had not been complied with.
- (b) A Corporate Business Plan was not in place.



4.3 STAYING INFORMED ABOUT HOW MANAGEMENT IS MONITORING THE EFFECTIVENESS OF ITS COMPLIANCE AND MAKING RECOMMENDATIONS FOR CHANGE AS NECESSARY

Key aspects reviewed include:

4.3.1 The local government has an audit committee that is responsible for reviewing the audit function, including legislative compliance requirements from a financial perspective, and monitoring enterprise financial risks.

Comment

The local government has not adopted a Terms of Reference for the Audit Committee. The adoption of a Terms of Reference for all committees is important as it clearly establishing the Objectives of the Committee, its membership, meeting frequency, reporting, and duties and responsibilities.

The Shire of Boyup Brook Audit and Finance Committee only meets two times per year.

Department of Local Government, Sport and Cultural Industries (DLGSC) Operational Guideline No. 9 recommends audit committee meetings should be conducted at least quarterly.

Council and the CEO should assess whether the current frequency of Audit and Finance Committee meetings allows enterprise risks to be appropriately monitored and evaluated.

Observations

- (a) A Terms of Reference for the Audit Committee does not exist. The adoption of a Terms of Reference for all committees is important as it clearly establishing the Objectives of the Committee, its membership, meeting frequency, reporting, and duties and responsibilities.

4.3.2 The local government has Integrated Planning Documents that guide the strategic direction of Council, provide implementation and action plans, and identify asset, financial and human resourcing requirements.

Comment

The local government reviewed its Strategic Community Plan in 2021 for the period 2021-2031 containing five key themes:

- (i) Built Environment
- (ii) Social and Community
- (iii) Economic Development
- (iv) Natural Environment
- (v) Governance and Organisation

The Shire reviewed its Corporate Business Plan in 2023, which covers the years from 2023 – 2027.



The local government does not have an update to date Long-Term Financial Plan (LTFP).

The local government does not have a Workforce Plan.

The local government does not have up to date Asset Management Plans for all of its asset classes.

Observations

- (a) The Shire needs to prepare a revised Long Term Financial Plan to comply with the legislative requirements relating to informing strategies.
- (b) The Shire needs to prepare a Workforce Plan to comply with the legislative requirements relating to informing strategies.
- (c) The Shire needs to prepare revised Asset Management Plans to comply with the legislative requirements relating to informing strategies.

4.3.3 The local government reviews policies on a regular basis, at least biennially, and changes to legislation are considered and incorporated during the review process

Comment

The local government has a Policy Manual, which contains policies adopted by the Council that provide a framework for officers to work within. The Manual classifies Policies into the categories of:

- (i) Administration Policies;
- (ii) Building Policies;
- (iii) Finance Policies;
- (iv) Elected Member Policies;
- (v) Planning Policies;
- (vi) Works Policies;
- (vii) Other Policies;

The Policy Manual was last reviewed in October 2023.

Observations

- (a) An Internal Control Policy does not exist that details the local governments' commitment to internal controls. A sample policy is attached for Council's consideration.
- (b) A Legislative Compliance Policy does not exist that details the local governments' commitment to legislative compliance. A sample policy is attached for Council's consideration.



- (c) The local government should consider adopting a policy on Fraud, Corruption and Misconduct so there is clear guidance to staff on Councils position. A sample policy is attached for Council's consideration.

4.3.4 The local government reviews procedures and internal processes regularly, and changes to legislative requirements are considered and incorporated during the review process

Comment

Documented procedures provide a consistent approach to how processes are undertaken and allow for key controls to be identified. Once documented, procedures require constant monitoring for compliance and effectiveness.

The local government has informal procedure manuals in place.

Process maps, or flow-charts, create a visual representation of a process/procedure and clearly identify key decision making points in a process and where internal control measures will be required. Process maps (flowcharts) have been prepared for the five key financial functions of Accounts Receivable, Accounts Payable, Mail/Cash Receipting, Payroll and Petty Cash. Process maps (flowcharts) are yet to be prepared for other processes/procedures.

Observations

- (a) Formal procedure manuals should be created for key processes, inclusive of screenshots, so there is clear documentation on how a process should be performed.
- (b) Other than the five key financial function, process maps (flowcharts) have not been prepared for other significant processes/procedures.

4.3.5 The local government has authorised persons to carry out some of its discretionary functions under its legislative obligations and delegated authority to do the same. The Delegations Register is reviewed on an annual basis, and authorisations are reviewed when changes to legislation are identified. Delegations are included in the Compliance Calendar and reviewed accordingly.

Comments

The local government has a Delegation Register in place.

The Delegations Register was last reviewed in November 2023.

Observations

- (a) The systems and processes implemented as control mechanisms for the Delegations Register and its' review are considered appropriate



4.4 REVIEW WHETHER THE LOCAL GOVERNMENT HAS PROCEDURES FOR IT TO RECEIVE, RETAIN, AND TREAT COMPLAINTS, INCLUDING CONFIDENTIAL AND ANONYMOUS EMPLOYEE COMPLAINTS

Key aspects assessed include:

4.4.1 The local government has a Customer Services Charter that details the steps the local government will follow when dealing with a complaint. The Charter sets out the standards of service, compliments, enquiries, requests and complaints. The local government has a Customer Services Policy that provides guidance to staff and customers on the standards of service

Comments

The local government does have a Customer Service Charter that sets out what a complaint is, how a complaint will be handled, and the standards of service that a customer can expect.

The local government does not have a policy that provides a framework for dealing with complaints, including anonymous complaints, vexatious complaints, allegations of serious misconduct, or complaints to the Ombudsman.

The local government does have a Public Interest Disclosures statement and a Freedom of Information Statement.

The local government does not have an online complaints form for persons to lodge a complaint. A complaints form can be downloaded and sent via email to the local government.

A formal procedure for handling external complaints is yet to be prepared.

The local government does not have a formal procedure to deal with internal complaints, grievances, or confidential or anonymous employee complaints.

Observations

- (a) The local government does not have a procedure that provides a framework for dealing with all types of complaints.
- (b) The local government does not have a procedure that deals with internal complaints, grievances, confidential and anonymous employee complaints.

4.4.2 The local government has a grievance policy and procedure for the investigation and resolution of grievances, disputes and allegations of serious misconduct are managed.

Comments

Policy A.20 in relation to Equal Employment Opportunity deals with grievances under employment and workplace laws.



The local government does not have a grievance procedure to investigate, manage and resolve grievances, disputes and allegations of serious misconduct.

Observations

- (a) The local government does not have a grievance policy or a grievance procedure.

4.4.3 The local government has appointed a Public Interest Disclosure (PID) Officer to handle any PID complaint in a confidential manner, and has implemented internal procedures relating to the local governments' obligations under the PID Act

Comments

The CEO is the local government's PID Officer, in accordance with the PID Act, as per Policy A.12.

Section 23(1)(e) of the PID Act requires the principle executive officer of a public authority to prepare and publish internal procedures relating to the local governments' obligations under the PID Act.

The local government does not have an internal procedure manual relating to Public Interest Disclosures as required by the PID Act.

Observations

- (a) The local government does not have an internal procedure manual relating to Public Interest Disclosures as required by the PID Act.

4.4.4 The local government has implemented an Elected Member Official Conduct Complaints Procedure.

Comments

The local government has a Code of Conduct for Councillors and Employees that was adopted in March 2021.

Observations

- (a) The local government does not have a procedure on handling complaints about Elected Member Official Conduct matters.



4.5 OBTAIN ASSURANCE THAT ADVERSE TRENDS ARE IDENTIFIED AND REVIEW MANAGERMENTS' PLANS TO DEAL WITH THESE

Key aspects assessed and reviewed include:

4.5.1 Non-compliance issues identified in the Compliance Audit Return are reported to the Audit Committee and to Council, as well as the action to be taken to ensure compliance in future years

Comments

Non-compliance issues identified in the 2022 Compliance Audit Return include:

- (a) Disposal of Property Items 1 and 2 – property was not disposed of in accordance with section 3.58 (3) and (4) of the Local Government Act 1995;
- (b) Integrated Planning and Reporting item 2 - Corporate Business Plan had expired. New plan adopted in 2023;
- (c) Optional Questions Item 1 – Financial Management Review under Regulation 5 not completed. FMR Reg 5 review completed in 2024.
- (d) Optional Questions Item 2 – Audit Regulation 17 Review not completed.

Observations

- (b) Non-compliance items have been reported to the Audit Committee and Council, with rectification action proposed to address the non-compliance for future year.
- (c) The systems and processes implemented as control mechanisms for the Compliance Audit Return are considered appropriate

4.6 REVIEW MANAGEMENT DISCLOSURES IN FINANCIAL REPORTS OF THE EFFECT OF SIGNIFICANT COMPLIANCE ISSUES

Key aspects reviewed include:

4.6.1 The Annual Financial Report and Annual Budget of the local government contain disclosures that report on significant compliance issues, their effect and impact on the local government

Comments

The 2024 Annual Budget, 2023 Annual Financial Report and the 2023 Annual Budget, were reviewed for significant compliance issues and related disclosures.

No significant disclosure items were present in the Annual Budget or Annual Financial Report of each of the years reviewed.

No other matters were identified in any local government documents, records or registers that any significant compliance issues were present that needed to be disclosed.



Observations

- (a) The systems, processes and structures in place for the identifying and reporting significant compliance issues are considered appropriate.

4.7 REVIEW WHETHER THE INTERNAL AND/OR EXTERNAL AUDITORS HAVE REGARD TO COMPLIANCE AND ETHICS RISKS IN THE DEVELOPMENT OF THEIR AUDIT PLAN AND IN THE CONDUCT OF AUDIT PROJECTS, AND REPORT COMPLIANCE AND ETHICS ISSUES TO THE AUDIT COMMITTEE

Key aspects reviewed include:

4.7.1 The local government uses registered company auditors and the audit contract details the compliance areas covered and whether ethics risks are addressed

Comments

From the 28 October 2017, the Office of the Auditor General (OAG) has assumed responsibility for auditing local governments in Western Australia. The OAG has contracted out the 2024 audit for the Shire of Boyup Brook to AMD Chartered Accountants, with oversight and signing by the Auditor General.

AMD has provided the Shire with an "Audit Planning Memorandum" letter which sets out the compliance areas to be examined and potential risks that may be present as part of the audit process. It also sets out the risk assessments undertaken by the auditors and the focus of these risk assessments for the audit process to be conducted.

The Audit Planning Memorandum identifies that ethical requirements are to be complied with, including independence, and ethical risks will be evaluated prior to the commencement of the audit process.

The Audit Planning Memorandum includes an audit plan.

Observations

- (a) The systems, processes and structures in place for the external audit are considered appropriate.

4.7.2 The audit process consists of an interim and final audit, with any findings arising from the audit process reported to the local government. Audit and management reports are provided to the local government detailing non-compliance issues and any significant deficiencies in internal controls.

Comments

An interim audit process is generally conducted in May each year, with an interim audit report provided to the CEO on any findings.

The final audit process is generally conducted in October each year, with an Audit Report and a management report provided to the CEO. Findings contained in the 2023 Auditors



management report were addressed by the local government with actions implemented to rectify the deficiencies identified. The 2023 management report was presented to the local governments' Audit Committee for consideration and notation of the actions taken to address the deficiencies identified.

Observations

- (a) The systems, processes and structures in place for the identifying non-compliance issues and internal control weaknesses are considered appropriate.

4.8 CONSIDER THE INTERNAL AUDITORS' ROLE IN ASSESSING COMPLIANCE AND ETHICS RISKS IN THEIR INTERNAL AUDIT PLAN

Comment

The local government does not conduct a discrete internal audit function.

Observations

This is considered reasonable given the size, location and resourcing capability of the local government.

4.9 ASSESS THE LOCAL GOVERNMENTS' COMPLIANCE FRAMEWORK DEALING WITH RELEVANT EXTERNAL LEGISLATION AND REGULATORY REQUIREMENTS

Key aspects assessed include:

4.9.1 A Governance Manual has been implemented that outlines the governance framework and the legislation applicable to local government

Comments

Corporate governance is a system of policies, procedures and processes through which an organisation makes decisions and directs, controls and monitors its operations. The systems are complex and are required by legislation.

A Governance Manual will assist the local government to achieve its commitment to good governance.

Observations

- (a) The local government does not have a Governance Manual.



4.9.2 The local government has an Annual Compliance Calendar which contains key legislative obligations it is required to comply with each month of the year

Comments

The local government has implemented an annual compliance calendar.

Observations

- (a) The systems, processes and structures in place for the identifying key legislative obligations are considered appropriate.

4.9.3 The local government holds regular management meetings where compliance items for the current and forthcoming months are monitored

Comments

The Shire of Boyup Brook is a relatively small local government from an organisational structure perspective. The key senior positions consist of the Chief Executive Officer, Deputy CEO, and Manager Works and Services, who meet informally monthly to discuss issues of strategic and operational importance.

Observations

- (a) Given the size and structure of the local government, current control mechanisms are considered appropriate.

4.9.4 The local government prepares business plans for key activities and major projects that identify relevant external legislation and regulatory requirements, including risk management and financial modelling

Comments

Business plans are prepared on an as required basis for major projects.

Observations

- (a) The use of business plans for key activities and major projects occurs on an as required basis.



4.10 REVIEW AUDIT COMMITTEE'S PROCESSES AND PROCEDURES REGARDING COMPLIANCE WITH LEGISLATION AND REGULATORY REQUIREMENTS IMPOSED ON MEMBERS, INCLUDING NOT MISUSING THEIR POSITION TO GAIN AND ADVANTAGE FOR THEMSELVES OR ANOTHER, OR CAUSE DETRIMENT TO THE LOCAL GOVERNMENT, AND DISCLOSING CONFLICTS OF INTEREST

Key aspects assessed and reviewed include:

4.10.1 Inductions are provided for newly elected members which covers conflicts of interest

Comments

The local government conducts an induction with newly elected members, covering conflicts of interest and their role as a councillor and a committee member.

A formal Elected Members Induction Manual has not been developed.

Observations

- (a) The local government does not have an Elected Members Induction Manual.
- (b) All other systems, processes and structures in place for induction of newly elected members are considered appropriate.

4.10.2 Elected Members are provided with the opportunity to attend relevant training delivered by Western Australian Local Government Association (WALGA)

Comment

The local government promotes training courses conducted by WALGA and provides an annual training budget to ensure councillors can attend relevant training courses.

Observations

- (a) The systems, processes and structures in place for training for elected members are considered appropriate.

4.10.3 The local government has a Code of Conduct that clearly sets out the requirements for elected members declaring conflicts of interest, including not misusing their position to gain an advantage for themselves or another

Comments

The local government has a Code of Conduct for Councillors and Employees that was adopted in 2021.

The existing Code contains clauses that out the requirement for declaring conflicts of interest for Councillors. Specific reference is made in the Code about not misusing their



position to improperly influence other to gain undue or improper advantage (direct or indirect) for themselves, or any other person, or organisation.

Observations

- (a) The systems, procedures and processes in place for elected members to be aware of, and declare, conflicts of interest, and not to misuse their position for advantage or gain, are considered appropriate.

4.10.4 A Governance Manual clearly sets out the overarching governance framework that the local government operates within and describes in detail the statutory obligations of the local government and of a Councillor

Comments

Corporate governance is a system of policies, procedures and processes through which an organisation makes decisions and directs, controls and monitors its operations. The systems are complex and are required by legislation.

A Governance Manual will assist the local government to achieve its commitment to good governance.

Observations

- (a) The local government does not have a Governance Manual.

4.10.5 The local government has implemented and maintains Registers for Annual and Primary Returns, Declarations of Financial Interests and Gifts

Comments

The local government has implemented Registers for Annual and Primary Returns, and for Gifts, that meet legislative requirements.

Observations

- (a) The local government has implemented a Register for Declaration of Financial Interests that meets the requirements of Regulation 28 of the *Local Government (Administration) Regulations 1996*.



5.0 INTERNAL CONTROL SYSTEMS

5.1 SEPARATION OF ROLES AND FUNCTIONS, PROCESSING AND AUTHORISATION

Key aspects assessed and reviewed include:

5.1.1 Debtors Control – Separation of roles between invoice raiser, invoice approver, and receipting functions

Comments

There are clear role separations in place between invoice raiser and receipting functions.

There are clear role separations in place for accounts receivable functions, including invoice raiser and invoice approver. There is an independent verification and authorisation of batches before updating.

There is a monthly reconciliation performed of the debtor's subsidiary ledger to the general ledger control account that is counter-signed by a Supervisor.

Observations

- (a) The systems, procedures and processes in place for Accounts Receivable and receipting are considered appropriate.

5.1.2 Purchases, Creditors and Cash Payments – Separation of roles between ordering, invoice entry, invoice approver, petty cash payments and recoups, and payment approvals

Comments

There are clear role separations in place between ordering, supplier invoice entry, invoice approver, petty cash payments and recoups, and payment approvals.

The creditor payment batches reviewed for April 2023, September 2023 and December 2023 revealed two occurrences of purchase orders not being raised for purchases made, and one instance where required quotations were not obtained in accordance with Purchasing Policy.

Observations

- (a) There is a weakness in the accounts payable system, as invoices were paid without a purchase order being attached or referenced on the invoice. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.
- (b) There is a weakness in the accounts payable system, as purchase orders were issued and invoices were paid without ensuring the procurement process complied with Councils Purchasing Policy. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.



- (b) The remaining systems, procedures and processes in place for Purchases, Creditors and Cash payments are considered appropriate.

5.1.3 Payroll – Separation of roles between timecard approver, timecard entry, payroll approver and pay run payment authorisers

Comments

There are clear role separations in place between timecard approver, timecard entry, payroll approver and pay run payment authorisers.

Observations

- (a) The systems, procedures and processes in place for Payroll are considered appropriate.

5.1.4 Receipting – Separation of roles between daily receipting, cash count at end of day, bank reconciliation process and review by Supervisor

Comments

There are clear role separations in place between daily receipting, cash count at end of day, bank reconciliation process and review by line manager.

Observations

- (a) The role separations in place for daily receipting, cash count at end of day and bank reconciliations are considered appropriate.

5.1.5 Rating – Separation of roles between rates levied, cash receipting over the counter and direct deposit, bank reconciliation process and review by supervisor, debt collection and review by supervisor

Comments

There are clear role separations in place between rates levied, cash receipting by direct deposit, bank reconciliation process and review by supervisor, debt collection and review by supervisor.

Observations

- (a) The role separations in place for Rating are considered appropriate.

5.1.6 Banking – Separation of roles between cash receipting and daily banking, and bank reconciliation process

Comments

Given the size of the administration, there are reasonable role separations in place between cash receipting and daily banking, and bank reconciliation process.

Observations



- (a) The role separations in place for Banking are considered appropriate.

5.1.7 Monthly Reconciliations – Separation of roles to ensure supervisor is certifying monthly reconciliations prepared by relevant officers

Comments

The local government has implemented monthly reconciliations that are prepared by the each of the respective officers responsible for the functions of cash receipting, payroll, and bank reconciliations. However, each of the monthly reconciliations prepared is not checked and certified by the relevant line manager.

Observations

- (a) The certification of the Monthly Reconciliations Checklist by a relevant line manager would improve internal controls.
- (b) All other systems, procedures and processes in place for Monthly Reconciliations are considered appropriate.

5.2 CONTROL OF APPROVAL OF DOCUMENTS, LETTERS AND FINANCIAL RECORDS

Key aspects assessed include:

5.2.1 Letter and Document Approval – Letters and Documents are created by authorised officers and managed in a centrally controlled repository. Versions of documents are controlled by authorised officers in accordance with the local governments Document and Records Management Guideline – Access and Security

Comments

The Customer Services Officer (CSO) is responsible for scanning and recording all incoming correspondence into the Records Management System, which includes assigning the correspondence to the appropriate officer.

The assigned officer receives an email notifying they have new correspondence for action. The assigned officer signs off on their own letters generated and are responsible for checking their self-generated correspondence into the Records Management System.

Document security and access is controlled by the Records Officer (RO), who assigns confidential and sensitive security settings to specific record containers. Security access is then controlled based on security assigned to each users assigned credentials through SynergySoft.

The Record Keeping Plan was reviewed in 2022.

Observations



- (a) The systems, procedures and processes in place for Document Approval are considered appropriate.

5.2.2 Financial Records Approval – The local government has sound oversight over the review and approval of financial records

Comments

The Deputy CEO, in conjunction with the Finance Coordinator, approves and reviews the generation of financial records. The Deputy CEO approves and reviews financial records prepared for external publication, as part of the Agenda review process.

Other financial records generated are approved via controls established through Purchasing Policies and Procedures, and payment delegations.

Observations

- (a) The systems, procedures and processes in place for Financial Records Approval are considered appropriate.

5.3 COMPARISON OF INTERNAL DATA WITH EXTERNAL SOURCES OF INFORMATION

Key aspect assessed included:

5.3.1 Compare Internal Data to External Sources

Comments

The local government undertakes comparison of internal data with external sources on an ad-hoc, as required basis.

Observations

The systems, procedures and processes in place for Comparing Internal Data to External Sources are considered appropriate.



5.4 LIMIT OF DIRECT PHYSICAL ACCESS TO ASSETS AND RECORDS

Key aspects assessed and reviewed include:

5.4.1 Physical access to electronic records is controlled by sound security policies

Comments

The local government does not have an IT Security Policy and/or Procedure. Access to electronic records is controlled by unique user login and passwords, with security based on user assigned credentials.

The local government engages an external IT Provider, with support based on Service Level Agreement.

Networked drives are controlled by group policy settings implemented by the external IT Provider under direction of the local government.

Observations

- (a) The local government does not have an IT Security Policy or Procedure in place.
- (b) All other the systems, procedures and processes in place for access to electronic records are considered appropriate.

5.4.2 Physical access to paper records is controlled by sound security policies, procedures and a sign-out, sign-in register

Comments

Access to the physical filing system is controlled by the Records Officer, with all staff having to sign out physical records files.

Observations

- (a) The systems, procedures and processes in place for access to physical records files are considered appropriate.

5.4.3 Physical access to IT systems hardware is controlled by sound security procedure

Comments

The local governments IT system hardware is contained within the copier room.

Any person can access the server in its current location. This open access poses a risk of unauthorised access to IT hardware infrastructure, which should be secured from unauthorised personnel at all times.

Access to the Server requires an Administrator user login and password.



Observations

- (a) The location of the server in the copier room does not facilitate sound security protocols to be implemented.

5.4.4 Physical access to assets, such as keys to plant and equipment, is controlled by a sign-out sign-in register, with keys kept in a lockable cabinet

Comments

The local government houses all keys for access to properties on an open key cabinet, which does not prevent unauthorised access. A key register has been implemented which staff are required fill out to remove a key from the cabinet.

The local government houses all keys for plant and equipment at the depot in an open key cabinet, which does not prevent unauthorised access..

Observations

- (a) There is a lack of security over keys to Council property.
- (b) There is a lack of security over keys to Council plant.

5.5 CONTROL OF COMPUTER APPLICATIONS AND INFORMATION SYSTEMS STANDARDS

Key aspects assessed and reviewed include:

5.5.1 Access to corporate applications is controlled by unique user login and password. User access control is managed via access limitations imposed at individual user level

Comments

The local government does not have an IT Security Policy or Procedure in place.

The local government controls security to corporate applications by assigning each user a unique login and password, including access to the corporate network.

Observations

- (a) The local government does not have an IT Security Policy or Procedure in place.
- (b) All other the systems, procedures and processes in place for access to corporate business systems are considered appropriate.



5.5.2 Corporate network controls include virus protection, cyber-security and firewall protection, regular back-ups and testing, system passwords and access controls

Comments

The local government has engaged an external IT Provider, with support based on a signed Service Level Agreement (SLA).

System access is controlled by an Administrator login and password, which is held by the local governments' external IT Provider.

The local government has a hardware firewall in place for cyber-security protection. There is enterprise level virus protection which is maintained by the external IT Provider.

A daily data backup system is in place, with local back-ups held offsite. Data validation is performed daily and a test restore of data is performed annually.

The local government does not have an IT Disaster Recovery Plan to address disruption and financial loss resulting from a failure of IT systems.

Observations

- (a) The local government does not have an IT Disaster Recovery Plan.
- (b) All other systems, procedures and processes in place for corporate network controls are considered appropriate.

5.6 LIMIT ACCESS TO MAKE CHANGES IN DATA FILES AND SYSTEMS

Key aspects assessed and reviewed include:

5.6.1 Authority to access and use corporate business systems is approved by the CEO

Comments

The CEO and Deputy CEO control access to the corporate network and approves access for newly appointed employees.

The CEO and Deputy CEO approves the access removal of all terminated employees.

Access and removal to the corporate network is conducted by the external IT Provider based upon authorisation by the CEO/Deputy CEO.

Observations

- (a) The systems, procedures and processes in place for authority to access and use Corporate Business Systems are considered appropriate.



5.6.2 Access to networked corporate drives is controlled by unique user login and password at each device

Comments

Each user has a unique login and password that controls access to the corporate network and business applications, based on the role assigned via group membership designed by the external IT Provider.

Networked drives are controlled by group policy settings implemented by the external IT Provider under direction of the local government CEO/Deputy CEO.

Password changes are enforced each month.

Observations

- (a) The systems, procedures and processes in place for authorisation and access to networked corporate drives are considered appropriate.

5.7 REGULAR MAINTENANCE AND REVIEW OF FINANCIAL CONTROL ACCOUNTS AND TRIAL BALANCES

Key aspects assessed and reviewed include:

5.7.1 Monthly and regular reconciliations are performed on key financial risk areas with the local government

Comments

The local government performs regular reconciliations in the areas detailed in the table below. Whilst there is a Monthly Checklist template in place, there was no evidence the checklist was completed and signed at the end of each month.

Area	Process undertaken
Annual Budget	Monthly actuals are compared to budget and significant variances fully investigated and explained
Financial Reporting	Actuals are compared to budget each month, with management reviewing variances, with significant variances investigated and explained
Grants	Regular reviews of all grant income and monitor compliance with terms of grant agreements; actual grant revenue is compared to budget estimates each month. Grants with conditions are managed in accordance with AASB 15 and AASB 1058, as they are carried as a contract liability and matched to expenditure monthly.
Receipting	Revenue is compared to budget each month; Accounts receivable statements are sent to customers each month
Rates	Subsidiary ledger is reconciled to the general ledger each month. No evidence this had been reconciled since June 2023.
Rates	Actual rate revenue is compared to budget each month



Area	Process undertaken
Rates	Annual valuation report was balanced prior to generation of rates. The reconciliation was not signed to verify a review was conducted.
Rates	Interim valuation updates are balanced prior to generation of interim rates and issue of notices. The monthly reconciliation was not signed to verify a review was conducted.
Rates	Ageing profile report run after instalment payment option date passes.
Rates	Ageing profile report run at the end of each month.
Rates	Annual valuation update is balanced prior to generation of rates.
Rates	Interim valuation updates are balanced prior to generation of interim rates and issue of notices
Receivables	Ageing profile report is run monthly, and outstanding balances are investigated, and referred to debt collection if required.
Receivables	Subsidiary ledger is reconciled to the general ledger each month and certified by line manager.
Bank Accounts	All general journals to the bank accounts are verified by the Finance Coordinator (FC) as part of the bank reconciliation check process, including supporting documentation for general journals posted
Bank Accounts	Bank reconciliations and checked and counter-signed by the FC.
Investments	Investment income is compared to budget estimates each month
Investments	Investment register is reconciled to general ledger each month, when required.
Investments	Investment register is maintained in accordance with Regulations and Council Policy and updated when investments mature, or new investments are made
Payroll	Actual employee costs are compared to budget estimates each month, with significant variances investigated
Payroll	Salary and hourly payroll reports are reviewed and approved by management prior to payments being made
Payroll	Fortnightly pay run is reviewed by management prior to authorisation for payment for consistency and abnormal items
Payroll	Payroll deduction reports are periodically reviewed for accuracy and ongoing relevance
Payroll	Salary sacrifice calculations are periodically reviewed for accuracy and compliance with legislative requirements
Payments	Actual expenditure is compared to budget estimates each month, with significant variances investigated
Payments	A List of Payments is prepared and presented to Council each month; management reviews any unusual or large payments
Payments	All supporting documentation is reviewed by management prior to approving/authorising payments. There were instances where purchase orders were not attached to supplier invoices, and some invoices did not contain the certification stamp.
Payables	Ageing profile report is reviewed on a monthly basis, and any long outstanding items are investigated
Payables	Subsidiary ledger is reconciled to the general ledger each month



Area	Process undertaken
Fixed Assets	Management compares all fixed asset balances to budget estimates each month
Fixed Assets	Asset register additions and disposals are checked quarterly and then again at year end
Fixed Assets	Depreciation rates and methodology are reviewed annual for assets classes that have undergone a fair value revaluation
Fixed Assets	Asset register is reconciled to general ledger monthly.
Borrowings	All loan repayments of principal and interest are reviewed monthly
General Journals	All general journals are reviewed after posting, including supporting documentation. DCEO or FC should sign general journal documentation.

The local government does not perform regular reconciliations in the following areas:

Area	Process not undertaken
Receivables	Management reviews provision for doubtful debts on a monthly basis as part of the outstanding balances review. Review is done annually.

Observations

- (a) The certification of the Monthly Reconciliations Checklist by a relevant line manager would improve internal controls.

5.8 COMPARISON AND ANALYSIS OF FINANCIAL RESULTS WITH BUDGETED AMOUNTS

Key aspects assessed and reviewed include:

5.8.1 Presentation of Monthly Statement of Financial Activity and supporting information to Council with actual results compared to year to date budget estimates each month, with adequate explanation of significant variances

Comment

The local government prepares a Monthly Statement of Financial Activity with supporting documentation, which is included in the Council Agenda. Significant variances reported in the Statement of Financial Activity are explained in detail.

Observations

- (a) The systems, procedures and processes in place for the Presentation of the Monthly Statement of Financial Activity are considered appropriate.



5.8.2 Presentation of Mid-Year Budget Review to Council with actual results compared to the budget for the month, and projections undertaken through to 30 June, with recommendations on any budget amendments required based on projection trends

Comments

The local government prepares a mid-year budget review that is submitted to Council in February/March of each year. Significant variations are explained, and recommendations are made on budget amendments based on projection trends.

Observations

- (a) The systems, procedures and processes in place for the Mid-Year Budget Review are considered appropriate.

5.8.3 End of Financial Year Review is conducted with actual results compared to amended budget, with significant variations explained

Comments

The local government conducts an end of financial year review of its finances, with the aim of identifying key areas that were over or under budget estimates, with explanations provided on what has caused the outcome.

Observations

- (a) The systems, procedures and processes in place for the End of Financial Year Review are considered appropriate.

5.9 ARITHMETICAL ACCURACY AND CONTENT OF RECORDS IS REGULARLY CHECKED

Key aspects assessed and reviewed include:

5.9.1 Supplier invoices are cross-checked for arithmetic accuracy prior to data entry

Comments

A verification/certification stamp is utilised for supplier invoice certification/verification purposes. A sample check of invoices for April 2023, September 2023 and December 2023 showed that all fields were completed.

Observations

- (a) The systems, procedures and processes in place for the checking supplier invoice computations and calculations are considered appropriate.



5.9.2 Customer invoices are cross-checked for arithmetic accuracy prior to issue

Comments

There is clear segregation of duties, as the Finance Officer (FO) is the invoice raiser and the Finance Coordinator (FC) is the invoice approver. This ensures there is an independent review/check of invoices raised to source documentation and supporting documentation for purpose and accuracy.

A sample check of customer invoices raised revealed that one invoice raised was not in accordance with Schedule of Fees and Charges adopted by the Council of the local government.

Observations

- (a) There is a weakness in the internal control environment for sundry debtors as invoices were raised for amounts not in accordance with the Schedule of Fees and Charges.

5.10 REPORT, REVIEW AND APPROVAL OF FINANCIAL PAYMENTS AND RECONCILIATIONS

Key aspects assessed and reviewed include:

5.10.1 Accounts Payable Procedure provides guidance on the method for paying creditors that meets internal control, organisational and legislative requirements

Comments

The local government has a Accounts Payable procedure manual that identifies the main steps involved in the process.

The creditor payment batches reviewed for April 2023, September 2023 and December 2023 revealed two occurrences of purchase orders not being raised for purchases made, and one instance where required quotations were not obtained in accordance with Purchasing Policy.

Observations

- (a) There is a weakness in the accounts payable system, as invoices were paid without a purchase order being attached or referenced on the invoice. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.
- (b) There is a weakness in the accounts payable system, as purchase orders were issued and invoices were paid without ensuring the procurement process complied with Councils Purchasing Policy. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.
- (c) The remaining systems and processes in place for the Accounts Payable Procedure are considered appropriate.



5.10.2 List of Accounts is prepared, reviewed and submitted to Council

Comments

Management prepares a List of Accounts that is presented to Council each month. Management reviews each payment on the list, cross-checking each item has been appropriately authorised and certified prior to payment authorisation and/or signing.

Observations

- (a) The systems, procedures and processes in place for the preparation, review and approval of the List of Accounts are considered appropriate.

5.11 COMPARISON OF THE RESULT OF PHYSICAL CASH AND INVENTORY COUNTS WITH ACCOUNTING RECORDS

Key aspects assessed and reviewed include:

5.11.1 Cash float in Cash Registers is reconciled at the end of each day

Comments

Current practice is for two staff to count cash takings and reconcile cash registers at the end of the day.

Observations

- (a) The systems, procedures and processes in place for the reconciliation of the cash float in the cash register are considered appropriate.

5.11.2 Cash collected is accounted for correctly

Comments

Current practice is for two staff to count cash takings and reconcile cash registers at the end of the day

There is no formally documented procedure that provides guidance on how a daily receipts reconciliation is performed at the end of each day.

Observations

- (a) It is suggested that a procedure for the reconciliation of daily receipts be created, including detailed description and include screenshots of data entry screens so a user that is not familiar with the end of day receipting reconciliation process would be able to follow the procedure step by step. .



5.11.3 Cash floats at outstations are reconciled at the end of each day and are periodically checked by management

Comments

All cash takings for the swimming pool, transfer station are collected and delivered to the office on a regular basis. The takings are receipted at the administration office and then banked the following day.

All cash takings for the medical centre are banked daily.

Each outstation has its own cash float. The floats are verified at the end of each financial year.

Observations

- (a) The systems, procedures and processes in place for the cash floats at outstations are considered appropriate.

5.11.4 Petty cash is recouped on a regular basis and reconciliation is approved by supervisor

Comments

The local government recoups petty cash on an ad-hoc basis unless there is a need for a recoup to be done earlier. Petty cash reconciliation worksheets are completed; receipts are attached to the worksheet. Remaining cash is counted by the Finance Officer (FO) and FC to verify cash balance and recoup amount. FC cross-checks recoup to receipts and authorises recoupment.

A manual count of the petty cash was conducted and verified to \$200 along with receipts held in the cash float tin.

Observations

- (a) The systems, procedures and processes in place for Petty Cash Recoups are considered appropriate.

5.11.5 Physical stock on hand is checked and reconciled to stock register on a monthly basis

Comments

Only diesel fuel is kept as stock. The Manager Works and Services monitors physical stock levels.

Bulk fuel purchases are made through a local fuel company. A Smartfill card/fob reader has been fitted to the fuel bowisers. Each plant operator swipes the NFC card/fob against the reader and enters a pin, then is able to fill the plant vehicle up with the appropriate fuel. The fuel in litres is recorded in the Smartfill software. Reports are accessed via a web browser from the data stored in the cloud. A fuel transactions report is downloaded each quarter and transactions are recorded into an excel spreadsheet.



Bowser readings and dips are taken fortnightly by the mechanic and are recorded on the weekly Fuel Reconciliation sheets.

Observations

- (a) There is no formal monthly reconciliation of fuel receipts and issues to the SynergySoft general ledger. This could have implications in relation to the calculation of the Net Current Assets position at the end of each month, as the stock on hand in the general ledger may differ from physical stock on hand at the depot.
- (b) Transactions for fuel used are not posted to the plant cost ledger on a monthly basis but are done quarterly. The fuel is currently being posted back into the same operating expense general ledger account, rather than using a Materials Purchased and Materials Allocated general ledger accounts in the balance sheet area.
- (c) At year end the physical stock reading is utilised as the closing stock on hand balance, and the general ledger is adjusted accordingly.



6.0 INTERNAL CONTROL EVALUATION

Internal control is defined as a process effected by the Council and management designed to provide reasonable assurance regarding the achievement of objectives in the following categories-

- (1) Reliability of financial reporting;
- (2) Compliance with applicable laws; and
- (3) Effectiveness and efficiency of operations.

The internal control systems reviewed in this report are limited to the controls that ensure financial information is accurate and reliable; compliance with laws and regulations is attained; and effective and efficient operations is achieved.

The Internal Control Evaluation Forms attached to this report summarise the control conditions evaluated for the following areas-

- (1) Sales, Debtors and Cash Receipts;
- (2) Purchases, Creditors and Cash Payments;
- (3) Property, Plant and Equipment;
- (4) Inventories and Cost of Sales;
- (5) Cash at Bank; and
- (6) Payroll.

The Evaluation Forms also identify any weaknesses associated with each control objective assessed.

The Shire of Boyup Brook has enhanced its control environment by setting policies and procedures. The segregation of duties has been examined in detail through the process maps attached to this report; and roles and responsibilities of employees verified to the position descriptions.

The Internal Control Evaluation undertaken included approvals, authorisations, reconciliations, reviews of performance, security of assets, and segregation of duties. A copy of the Internal Control Evaluation is attached at Attachment 2. The Evaluation has identified the following weaknesses for Councils consideration-

- (1) 30-250.1.1 – All sales invoices raised are properly supported
 - (a) Private Works fees not in accordance with Schedule of Fees and Charges.

Invoice # 2571 contained fees for labour, loader hire and utility hire that were different from the current Schedule of Fees and Charges adopted.

Debtor invoices raised need to be verified that fee being charged is in accordance with Schedule of Fees and Charges adopted by Council.



(b) Expired Commercial Leases.

A sample inspection of leases revealed several had expired.

A review of all commercial leases should take place to ensure they are renewed upon or before expiry, and a summary schedule of expiry dates should be prepared.

(c) Podiatry Rental fees not in accordance with Schedule of Fees and Charges.

Invoice 2652 charged \$40 for room hire, whereas Schedule of Fees & Charges list the room hire rate of \$80.

Debtor invoices raised need to be verified that fee being charged is in accordance with Schedule of Fees and Charges adopted by Council.

(d) Rylington Park venue hire fees not in accordance with Schedule of Fees and Charges.

Invoice 2673 charged \$400 for 4 days hire, whereas Schedule of Fees & Charges list the venue hire rate of \$1,000 per day (pro-rata) up to 16 people including catering.

(2) 30-300 – Receivables are properly credited, lapping is prevented

(a) Long outstanding sundry debtors are not currently monitored adequately, with 15% of debts being outstanding for greater than 90 days.

It is suggested that Council:

A. Consider adopting a Debt Collection policy that provides clear framework and direction on the recovery of outstanding debts; and

B. Consider implement a more rigorous monitoring, reviewing and follow-up of delinquent debtors, with reviews being conducted at the end of each month with recovery action approved by the CEO.

(3) 30-330.4.1 – Sales invoices are correctly calculated

(a) A series of fees and charges levied were not in accordance with the Schedule of Fees and Charges adopted by Council.

It is suggested that all debtor invoices have supporting documentation attached to them to allow the verification of the nature of the services provided and the fee being charged, and to ensure the fee charged is correct.

It is recommended that the Finance Coordinator undertake the role of checking invoices raised and to certify debtor batch listings to improve internal controls.

(4) 31-250.1.1 - All purchases/expenses and related liabilities are supported by evidence of relevant goods or services being received

(a) Policy F.03 needs to be updated to reflect tender requirement threshold of \$250,000.

(b) One instance was identified where no quotation documentation was attached to support the purchase of over \$5,000 in value.

It is recommended that the Accounts Payable process be amended to include a compliance check with Councils Purchasing Policy requirements.

(c) Two instances were identified where invoices were paid with purchase orders being attached or referenced on the invoice.



It is recommended that the Finance Coordinator ensure supplier invoices raised have a purchase order attached, prior to authorising supplier invoice batch update.

(5) 31-250.1.2 – Purchases, Creditors and Cash Payments

(a) Rates raised on Council owned and controlled properties.

Council owned and controlled properties are exempt from local government rates. The raising of the rates and their payment results in overstating the income and expenditure of the local government for the reporting period. The Council properties should be flagged as non-rateable, which would then remove the need for payment of the rates.

(6) 33.250.1.1 – Stock and Work in Progress are adequately safeguarded

(a) Fuel not reconciled to general ledger.

There is no formal monthly reconciliation of fuel receipts and issues to the SynergySoft general ledger. This could have implications in relation to the calculation of the Net Current Assets position at the end of each month, as the stock on hand in the general ledger may differ from physical stock on hand at the depot.

(7) 33-330.4.1 - Stocks are properly and accurately costed

(a) Stock transactions not processed in General Ledger correctly.

The fuel is currently being posted back into the same operating expense general ledger account, rather than using a Materials Purchased and Materials Allocated general ledger accounts in the balance sheet area.

This process can have an adverse impact on the value placed on fuel allocated to works and not accurately reflect the stock on hand figure in Net Current Assets.



7.0 RISK MANAGEMENT SYSTEMS

7.1 REVIEW WHETHER THE LOCAL GOVERNMENT HAS AN EFFECTIVE RISK MANAGEMENT SYSTEM AND THAT MATERIAL OPERATING RISKS TO THE LOCAL GOVERNMENT ARE APPROPRIATELY CONSIDERED

Comment

The local government does not have a Risk Management System Framework in place. A framework that consists of a range of formal policies, operational procedures and risk profiles.

The local government does not have a Risk Management policy that articulates the local governments' risk management objectives, roles and responsibilities of staff, and the monitoring and review process. It does not articulate the Council's risk appetite and or tolerance.

No risk profiles were documented at the time of writing this report.

The Corporate Business Plan (CPB) references some key strategic risks of the local government.

Observations

- (a) The local government does not have a Risk Management System that includes policies, operational procedures and risk profiles.
- (b) The Risk Management Policy does not address risk appetite or risk tolerance.
- (c) The local government does not have risk profiles for strategic and operational risks.
- (d) The local government does not have a Risk Management Framework/Manual.

7.2 REVIEW WHETHER THE LOCAL GOVERNMENT HAS A CURRENT AND EFFECTIVE BUSINESS CONTINUITY PLAN (INCLUDING DISASTER RECOVERY) WHICH IS TESTED FROM TIME TO TIME

Key aspects assessed and reviewed include:

7.2.1 Business Continuity Plan

Comment

The local government has a Business Continuity Plan (BCP) that was compiled in 2017.

Observations

- (a) The local government should review its Business Continuity Plan (BCP).
- (b) The CEO should consider developing a schedule for the BCP testing methods to be undertaken and the frequency they are to be performed.



6.2.2 IT Disaster Recovery Plan

Comment

The local government does not have an IT Disaster Recovery Plan.

Observations

- (a) IT Disaster Recovery is an integral part of BCP and should be addressed as a high priority action.
- (b) Once completed, CEO should consider developing a schedule for testing the IT disaster recovery plan.

7.2.3 Emergency Risk Management

Comment

The local government has a Local Emergency Management Arrangement (LEMA) Plan in place. It was recently reviewed in June 2024.

In accordance with Section 5.5, LEMA is due for review 5 years from its last full review date.

Observations

- (a) The systems and processes implemented as control mechanisms for the LEMA Plan are considered appropriate.

7.3 ASSESS INTERNAL PROCESSES FOR DETERMINING AND MANAGING MATERIAL OPERATIONAL RISKS IN ACCORDANCE WITH THE LOCAL GOVERNMENTS' IDENTIFIED TOLERANCE FOR RISK

7.3.1 Potential Non-Compliance with legislation, regulations, standards and local government policies

Comment

The Shire has implemented an annual compliance calendar.

The implementation of a legislative compliance checklist would reinforce that all statutory requirements have been met for compliance items identified on the Annual Compliance Calendar.

The 2022 Compliance Audit Return for the period 1 January 2022 to 31 December 2022 was submitted to the Audit Committee 23 March 2023. The Audit Committee accepted the 2022 Compliance Audit Return Report.

The local government has a Policy Manual that contains all of the policies approved by the Council. It was last reviewed in November 2023. Staff are able to access the Policy Manual via a corporate networked drive. Staff are made aware of Council Policies during their induction process.



The Agenda Report template contains a specific heading for outlining any policy implications that apply to any item of business presented to Council.

The local government has numerous internal processes, but very few have been flow-charted or formalised into process/procedure manuals.

Observations

- (a) The implementation of a legislative compliance checklist may assist in reinforcing the statutory requirements have been met for compliance items identified on the compliance calendar.
- (b) The systems and processes implemented as control mechanisms for the Compliance Audit Return are considered appropriate.

7.3.2 Important Accounting Judgements or Estimates that prove to be wrong

Comment

The local government is required to prepare a 10-year Long Term Financial Plan (LTFP) and undertake sensitivity modelling to identify what potential financial impacts could occur if actual economic conditions differ from financial assumptions made. The Shire's current LTFP is out of date and needs urgent review.

Business plans are prepared for large projects to evaluate financial and other associated risks, and to provide a financial estimates for inclusion into the LTFP forecasts and budgeting.

Officers of the local government monitor budget allocations through-out the year to identify any variations to actual costs when compared to accounting estimates, that will significantly impact on the closing position for the reporting period. Any variations identified are reported to the EMT for evaluation, and if considered significant, an agenda report is prepared and submitted to Council with corrective action.

A mid-year budget review is undertaken to identify if projects and programs are tracking according to budget estimates; discover any projected variations that may have a significant impact on the closing position for the reporting period, and to suggest any corrective action that may be required as a result of the variations identified.

Observations

- (a) The local government needs to update its Long Term Financial plan urgently.
- (b) The remaining systems and processes implemented as control mechanisms for the important accounting judgements and estimates are considered appropriate.



7.3.3 Litigations and Claims

Comment

The local government does not have a risk management policy or procedure, which details the responsibilities of staff in relation to risk and control management.

All insurance claims are coordinated by the Finance coordinator (FC).

A register of all current litigation claims against the local government is maintained.

The local governments' approach once the potential for claim or litigation arise is to advise their Insurer immediately so that appropriate mitigation activities can begin to contain or reduce the potential consequences or likelihood of occurrence.

In the last two years there have been no claims on the local government from a Liability perspective.

Observations

- (a) The local government needs to develop a Risk Management System that includes policies, operational procedures and risk profiles.
- (b) Risk profiles should be developed for strategic and operational risks.
- (c) The local government should develop a Risk Management Framework/Manual.
- (d) The remaining systems and processes implemented as control mechanisms for managing litigations and claims are considered appropriate.

7.3.4 Misconduct, Fraud and Theft

Comment

The local government does not have a policy on fraud, corruption, theft and misconduct.

The local governments' Auditors reports over the last two years state that whilst there are limitations in the audit process they did not identify or suspect fraudulent activity.

The local government does have crime insurance cover for fraud or corruption activities with an insured limit of \$100,000.

Observations

- (a) The local government should consider adopting a policy on fraud, corruption and misconduct control.



7.3.5 Significant Business Risks, recognising responsibility for general or specific risk areas, such as environmental risk, occupational health and safety risk, and how they are managed by the local government

Comment

The local government has prepared a Local Emergency Management Plan.

The local government has prepared a Business Continuity Plan.

The local government has not prepared any risk profiles of areas considered to have potential to represent substantial business risk to operations.

Observations

- (a) Risk profiles be developed for strategic and operational risks.

7.4 OBTAINING REGULAR RISK REPORTS, WHICH IDENTIFY KEY RISKS, THE STATUS AND THE EFFECTIVENESS OF THE RISK MANAGEMENT SYSTEMS, TO ENSURE IDENTIFIED RISKS ARE MONITORED AND NEW RISKS ARE IDENTIFIED, MITIGATED AND REPORTED

Key aspects assessed include:

7.4.1 Risk Registers and Risk Profiles

Comment

The local government has not prepared any risk profiles of areas considered to have potential to represent substantial business risk to operations.

The local government has a risk register in place.

Observations

- (a) Risk profiles should be developed for strategic and operational risks.



7.4.2 Audit Committee Meetings

Comment

The Local Government Act and Regulations stipulate that each local government is to establish an Audit Committee. The role of the Audit Committee is to support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, internal and external audit functions, and ethical accountability³.

An inspection of the Audit Committee minutes detailed the following:

- (1) 23 March 2023
 - Consideration of 2022 Compliance Audit Return.
- (2) 21 September 2022
 - Consideration of Audit Management Report for 30 June 2021.
 - Adoption of the Annual Financial Report for 30 June 2021.

Department of Local Government, Sport and Cultural Industries (DLGSC) Operational Guideline No. 9 recommends audit committee meetings should be conducted at least quarterly.

Observations

- (a) It is suggested the local government consider whether there is a need for the Audit Committee to meet more frequently than the current 2 times per year, given the recommended frequency of quarterly by the Department of Local Government, Sport and Cultural Industries.

7.5 ASSESS THE ADEQUACY OF THE LOCAL GOVERNMENTS' PROCESSES TO MANAGE INSURABLE RISKS AND ENSURE THE ADEQUACY OF INSURANCE COVER, AND IF APPLICABLE, THE LEVEL OF SELF INSURANCE

Comment

All insurance products are arranged through Local Government Insurance Services (LGISWA) and are formally reviewed on an annual basis. Formal renewal meetings are generally held in February with the insurable periods being based on the financial year. Regular contact is maintained with the LGISWA to ensure that relevant exposures are appropriately covered. The local government is a participant of the workers compensation, public liability, and industrial special risks (property) self-insurance schemes through the WA Local Government Association.

³ Local Government Operational Guidelines #9



Observations

- (a) The systems and processes in place for management of insurable risk are considered appropriate.

7.6 REVIEW THE EFFECTIVENESS OF THE LOCAL GOVERNMENTS' INTERNAL CONTROL SYSTEM WITH MANAGEMENT AND THE INTERNAL AND EXTERNAL AUDITORS

Comment

The Local Government Act and Regulations stipulate that each local government is to establish an Audit Committee. The role of the Audit Committee is to support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, *risk management* systems, internal and external audit functions, and ethical accountability⁴.

There was no evidence that:

- (a) A Financial Management Review, as required by *Local Government (Financial Management) Regulations 1996*, regulation 5 had been conducted in the last 3 years; and
- (b) A Review of Legislative Compliance, Internal Control and Risk Management Systems, as required by *Local Government (Audit) Regulations 1996*, regulation 17 had been conducted in the last 3 years.

Observations

- (a) The Financial Management Review requirements of Financial Management Regulation 5 were addressed in February 2024.
- (b) This report addresses the requirement of the Audit Regulation 17 review.

⁴ Local Government Operational Guidelines #9



7.7 ASSESS WHETHER MANAGEMENT HAS CONTROLS IN PLACE FOR UNUSUAL TYPES OF TRANSACTIONS AND/OR ANY POTENTIAL TRANSACTION THAT MIGHT CARRY MORE THAN AN ACCEPTABLE DEGREE OF RISK.

Comment

The local government does have clear segregation of duties in the accounts payable function. Supplier invoices are checked and certified to batch report listings by a supervisor.

The local governments' delegation and policy framework provide the controls for all transaction types, including unusual transactions.

Purchasing policy controls include:

- (i) limitations on which officers have authority to make purchases on behalf of the local government;
- (ii) the purchase threshold that applies to specific officers, limiting the value to which they can generate a purchase order for;
- (iii) An approved budget allocation existing, or a resolution of Council being obtained, prior to the purchase taking place; and
- (iv) the purchasing process that must be followed prior to the purchase being made.

Delegation controls include:

- (i) Limiting the officers who can make payments from the Municipal or Trust Funds;
- (ii) The number of officers required to certify and authorise payments over a specified value threshold; and
- (iii) A report list being compiled of all payments made each month from the Municipal Fund and Trust Fund.

Any transaction that is not referenced within this framework requires CEO and Council oversight and approval to proceed.

Observations

- (a) The systems, procedures, and processes in place for unusual transactions are considered appropriate



7.8 ASSESS THE LOCAL GOVERNMENTS' PROCUREMENT FRAMEWORK WITH A FOCUS ON PROBITY AND TRANSPARENCY OF POLICIES AND PROCEDURES/PROCESSES AND WHETHER THESE ARE BEING APPLIED

Comment

The local government has a purchasing policy in place, that describes the process applicable to purchases within specific thresholds. The policy contains the ethics and integrity principles that must be adhered to when making purchases on behalf of the local government.

Purchasing is a decentralised function, with a range of officers having the authority to issue purchase orders and incur liabilities on behalf of the local government. The CEO has unlimited authority for issuing purchase orders; the Deputy CEO and the Works Manager are limited to purchases of \$20,000 or less in value; Rylington Park Farm Manager and Principal General Practitioner are limited to purchases of \$5,000 or less in value; Finance Coordinator, Medical Practice Manager, Parks & Gardens Supervisor and Mechanic are limited to purchases of \$2,500 or less in value; Child Care Project Officer is limited to purchases of \$1,500 or less in value; Executive Assistant, Works & Services Administration Officer, Technical officer and Pool Manager are limited to purchases of \$1,000 or less in value.

A sample of supplier invoices and payments for April 2023, September 2023 and December 2023 were analysed for compliance with the following:

- (a) Purchase order had been raised for purchase and was attached with suppliers' invoice to payment voucher;
- (b) Certification stamp on supplier invoice was signed by ordering or receiving officer that goods had been received in appropriate condition or services had been rendered at appropriate standard;
- (c) Certification stamp on supplier invoice was signed by ordering officer noting that computations of invoice had been checked;
- (d) Authorisation stamp on supplier invoice was signed by ordering officer or manager confirming that the invoice was approved for payment;
- (e) Purchasing policy requirements in relation to quotations or tenders had been met.

Observations

The analysis of the 346 sample payments tested revealed that:

- (a) There were two instances where a purchase order was not raised.
- (b) There was one instance where the required number of quotations under the purchasing policy threshold were not obtained and complied with.



7.9 WHERE REQUIRED, EXECUTIVE MANAGEMENT TEAM, EXTERNAL AUDITORS AND COMPLIANCE STAFF PERIODICALLY MEET TO UNDERSTAND AND DISCUSS ANY CHANGES IN THE LOCAL GOVERNMENTS' CONTROL ENVIRONMENT

Comment

The Shire of Boyup Brook is a relatively small local government from an organisational structure perspective. The key senior positions consist of the Chief Executive Officer, Deputy CEO and Manager Works and Services, who meet informally monthly to discuss issues of strategic and operational importance.

Observations

- (a) Given the size and structure of the local government, current control mechanisms are considered appropriate.

7.10 ASCERTAIN WHETHER FRAUD AND MISCONDUCT RISKS HAVE BEEN IDENTIFIED, ANALYSED, EVALUATED, HAVE AN APPROPRIATE TREATMENT PLAN, WHICH HAS BEEN IMPLEMENTED, COMMUNICATED, MONITORED AND THERE IS REGULAR REPORTING AND ONGOING MANAGEMENT OF FRAUD AND MISCONDUCT RISKS

Key aspects assessed include:

7.10.1 Fraud and Corruption

Comment

The local government has not compiled a risk profile for fraud and corruption.

The local government has not yet adopted a fraud and corruption policy or implemented a procedure regarding fraud and corruption.

Audit Management reports from auditors over the last two years state whilst there are limitations in the audit process, they did not identify or suspect fraudulent activity.

Observations

- (a) The local government should consider adopting a policy on Fraud and Corruption so there is clear guidance to staff on Councils position.



7.10.2 Misconduct

Comment

The local government has not compiled a risk profile for Misconduct.

The local government has not yet adopted a misconduct policy or implemented a procedure regarding misconduct.

Observations

- (a) The local government should consider adopting a policy on Misconduct so there is clear guidance to staff on Councils position.



8.0 FINDINGS

The Legislative Compliance, Internal Control and Risk Management Review for the Shire of Boyup Brook involved the examination of approximately 106 areas of the local governments' control environment; of which 65 were found to have a high standard of policies, procedures, processes and systems in place.

The local governments systems and control environment for Legislative Compliance and Internal Control is considered appropriate and was operating effectively at the time of the review.

The local governments Risk Management systems and control environment is basic and requires extensive work to bring it up to a standard that is appropriate and effective.

The following findings present an opportunity for the local government to consider suggested improvements to internal procedures and processes to enhance the overall control environment.

Internal Monitoring of Compliance with Legislation and Regulations

- (1) The implementation of a compliance checklist may assist in reinforcing all statutory requirements have been met for complex compliance items identified on the Annual Compliance Calendar.
- (2) Government gazettes should be monitored for any legislative changes that may have an impact on the operations of the local government.

Annual Compliance Audit Return and Reporting to Council the Results of that Review

- (3) The 2023 Compliance Audit Return contained three non-compliance items. A current Corporate Business Plan was not in place; Financial Management Review required by Regulation 5 had not been completed; and the Risk Management, Internal Control and Legislative Compliance Review required by Regulation 17 had not been completed .

Staying Informed about how Management is Monitoring the Effectiveness of its Compliance and making Recommendations for change as necessary

- (4) A Terms of Reference/Charter for the Audit Committee does not exist. The adoption of a Terms of Reference for all committees is important as it clearly establishing the Objectives of the Committee, its membership, meeting frequency, reporting, and duties and responsibilities.
- (5) The local government does not have a current Workforce Plan.
- (6) The local government does not have a current Long Term Financial Plan.
- (7) The local government does not have current Asset Management Plan(s) covering all asset classes.
- (8) The local government does not have an Internal Control Policy.
- (9) The local government does not have a Legislative Compliance Policy.



- (10) The local government does not have a Fraud, Corruption and Misconduct Policy.

Review Whether the Local Government has Procedures for it to Receive, Retain and Treat Complaints, Including Confidential and Anonymous Employee Complaints

- (11) The local government does not have a policy or procedure that provides a framework for dealing with all types of complaints.
- (12) The local government does not have a procedure that deals with internal complaints, grievances, confidential and anonymous employee complaints.
- (13) The local government does not have a grievance policy or a grievance procedure.
- (14) The local government does not have an internal procedure manual relating to Public Interest Disclosures as required by the PID Act
- (15) The local government does not have a procedure to handle complaints about Elected Member Official Conduct matters.

Assess the Local Governments' Compliance Framework Dealing with Relevant External Legislation and Regulatory Requirements

- (16) The local government does not have a Governance Manual.

Review Audit Committee's Processes and Procedures Regarding Compliance with Legislation and Regulatory Requirements Imposed on Members Including Not Misusing Their Position to Gain an Advantage for themselves or another, or Cause Detriment to the Local Government, and Disclosing Conflicts of Interest

- (17) The local government does not have an Elected Members Induction Manual.
- (18) The local government does not have a Governance Manual.

Separation of Roles and Functions, Processing and Authorisation

- (19) There is a weakness in the accounts payable system, as invoices were paid without a purchase order being attached or referenced on the invoice. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.
- (20) There is a weakness in the accounts payable system, as purchase orders were issued and invoices were paid without ensuring the procurement process complied with Councils Purchasing Policy. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process
- (21) The certification of the Monthly Reconciliations Checklist by a relevant line manager would improve internal controls.

Limit of Direct Physical Access to Assets and Records



- (22) The local government does not have an IT Security Policy or Procedure.
- (23) The location of the server in the copier room does not facilitate sound security protocols to be implemented.
- (24) There is a lack of security over access to keys for Council properties.
- (25) There is a lack of security over access to keys for major Council plant and light vehicles.

Control of Computer Applications and Information Systems Standards

- (26) The local government does not have an IT Security Policy or Procedure.

Regular Maintenance and Review of Financial Control Accounts and Trial Balance

- (27) The certification of the Monthly Reconciliations Checklist by a relevant line manager would improve internal controls.

Arithmetical Accuracy and Content of Records is Regularly Checked

- (28) There is a weakness in the internal control environment for sundry debtors as invoices were raised for amounts not in accordance with the Schedule of Fees and Charges.

Report, Review, and Approval of Financial Payments and Reconciliations

- (29) There is a weakness in the accounts payable system, as invoices were paid without a purchase order being attached or referenced on the invoice. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.
- (30) There is a weakness in the accounts payable system, as purchase orders were issued and invoices were paid without ensuring the procurement process complied with Councils Purchasing Policy. This demonstrates the independent check conducted was not thorough, representing a weakness in the internal control process.

Comparison of the Result of Physical Cash and Inventory Counts with Accounting Records

- (31) There is no formal monthly reconciliation of fuel receipts and issues to the SynergySoft general ledger. This could have implications in relation to the calculation of the Net Current Assets position at the end of each month, as the stock on hand in the general ledger may differ from physical stock on hand at the depot.
- (32) Transactions for fuel used are not posted to the plant cost ledger on a monthly basis but are done quarterly. The fuel is currently being posted back into the same operating expense general ledger account, rather than using a Materials Purchased and Materials Allocated general ledger accounts in the balance sheet area.
- (33) At year end the physical stock reading is utilised as the closing stock on hand balance, and the general ledger is adjusted accordingly.



(34) The Internal Control Evaluation has identified the following weaknesses-

- (h) 30-250.1.1 – All sales invoices raised are properly supported
 - (i) Private Works fees not in accordance with Schedule of Fees and Charges

Invoice # 2571 contained fees for labour, loader hire and utility hire that were different from the current Schedule of Fees and Charges adopted.

Debtor invoices raised need to be verified that fee being charged is in accordance with Schedule of Fees and Charges adopted by Council.
 - (ii) Expired Commercial Leases.

A review of all commercial leases needs to be undertaken to ensure they are renewed upon, or before, expiry.
 - (iii) Podiatry Rental fees not in accordance with Schedule of Fees and Charges.

Invoice 2652 charged \$40 for room hire, whereas Schedule of Fees & Charges list the room hire rate of \$80.

Debtor invoices raised need to be verified that fee being charged is in accordance with Schedule of Fees and Charges adopted by Council
 - (iv) Rylington Park venue hire fees not in accordance with Schedule of Fees and Charges.

Invoice 2673 charged \$400 for 4 days hire, whereas Schedule of Fees & Charges list the venue hire rate of \$1,000 per day (pro-rata) up to 16 people including catering.
- (i) 30-300 – Receivables are properly credited, lapping is prevented
 - (i) Long outstanding sundry debtors are not currently monitored adequately, with 15.00% of debts being outstanding for greater than 90 days.

It is suggested that Council:

 - C. Consider adopting a Debt Collection policy that provides clear framework and direction on the recovery of outstanding debts; and
 - D. Consider implement a more rigorous monitoring, reviewing and follow-up of delinquent debtors, with reviews being conducted at the end of each month with recovery action approved by the CEO.
- (j) 30-330.4.1 – Sales invoices are correctly calculated
 - (i) A series of fees and charges levied were not in accordance with the Schedule of Fees and Charges adopted by Council.



It is suggested that all debtor invoices have supporting documentation attached to them to allow the verification of the nature of the services provided and the fee being charged, and to ensure the fee charged is correct.

It is recommended that the Finance Coordinator undertake the role of checking invoices raised and to certify debtor batch listings to improve internal controls.

- (k) 31-250.1.1 - All purchases/expenses and related liabilities are supported by evidence of relevant goods or services being received

- (i) Policy F.03 needs to be updated to reflect tender requirement threshold of \$250,000.
- (ii) One instance was identified where no quotation documentation was attached to support the purchase of over \$5,000 in value.

It is recommended that the Accounts Payable process be amended to include a compliance check with Councils Purchasing Policy requirements.

- (iii) Two instances were identified where invoices were paid with purchase orders being attached or referenced on the invoice.

It is recommended that the Finance Coordinator ensure supplier invoices raised have a purchase order attached, prior to authorising supplier invoice batch update.

- (l) 31-250.1.2 – Purchases, Creditors and Cash Payments

- (i) Rates raised on Council owned and controlled properties.

Council owned and controlled properties are exempt from local government rates. The raising of the rates and their payment results in overstating the income and expenditure of the local government for the reporting period. The Council properties should be flagged as non-rateable, which would then remove the need for payment of the rates.

- (m) 33.250.1.1 – Stock and Work in Progress are adequately safeguarded

- (i) Fuel not reconciled to general ledger.

There is no formal monthly reconciliation of fuel receipts and issues to the SynergySoft general ledger. This could have implications in relation to the calculation of the Net Current Assets position at the end of each month, as the stock on hand in the general ledger may differ from physical stock on hand at the depot.

- (n) 33-330.4.1 - Stocks are properly and accurately costed

- (i) Stock transactions not processed in General Ledger correctly.

The fuel is currently being posted back into the same operating expense general ledger account, rather than using a Materials Purchased and Materials Allocated general ledger accounts in the balance sheet area.



This process can have an adverse impact on the value placed on fuel allocated to works and not accurately reflect the stock on hand figure in Net Current Assets.

Review whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered

- (35) The local government does not have a Risk Management System that includes policies, operational procedures and risk profiles.
- (36) The Risk Management Policy does not address risk appetite or risk tolerance.
- (37) The local government does not have risk profiles for strategic and operational risks.
- (38) The local government does not have a Risk Management Framework/Manual. The compilation of risk policies, procedures, and risk profiles into a single document may assist in articulating the local governments approach to risk management in a more cogent manner by presenting it as its' Risk Management Framework/Manual.

Review whether the local government has a current and effective Business Continuity Plan (including Disaster Recovery) which is tested from time to time

- (39) The local government's Business Continuity Plan (BCP) was adopted in 2017. It should be reviewed for currency.
- (40) The CEO should consider developing a schedule for the BCP testing methods to be undertaken and the frequency they are to be performed, once a BCP is in place.

Assess internal control processes for determining and managing material operational risks in accordance with the local governments' identified tolerance for risk

- (41) The implementation of a legislative compliance checklist may assist in reinforcing the statutory requirements have been met for complex compliance items identified on the compliance calendar.
- (42) The local government needs to update its Long Term Financial plan urgently.
- (43) The local government needs to develop a Risk Management System that includes policies, operational procedures and risk profiles.
- (44) The local government does not have risk profiles for strategic and operational risks.
- (45) The local government does not have a Risk Management Framework/Manual.
- (46) The local government should consider adopting a policy on fraud, corruption and misconduct control.
- (47) The local government's Business Continuity Plan (BCP) was adopted in 2017. It should be reviewed for currency.



Obtaining regular risk reports, which identify key risks, the status, and effectiveness of the risk management systems, to ensure identified risks are monitored and new risks are identified, mitigated and reported

- (48) Risk profiles should be developed for strategic and operational risks.
- (49) The local government should consider whether there is a need for the Audit Committee to meet more frequently than the current two times per year, given the recommended frequency of quarterly by the Department of Local Government, Sport and Cultural Industries.

Assess the local governments' procurement framework with a focus on probity and transparency of policies and procedures/processes and whether these are being applied

- (50) The local government should consider developing a risk profile for Procurement, Disposal, and Tender Practices.

Ascertain whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan, which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks

- (51) The local government should consider adopting a policy on fraud, corruption and misconduct control.



9.0 IMPROVEMENT RECOMMENDATIONS

As a result of the findings, the following improvement recommendations are made:

- (1) That the CEO consider the implementation of a compliance checklist detailing the statutory obligations to be met for complex compliance items identified on the Annual Compliance Calendar.
- (2) That the CEO implement a process where Government Gazette's are monitored for legislative changes.
- (3) That the CEO prepare draft Terms of Reference for all Committees of Council for Council to consider.
- (4) That the CEO place a priority on the preparation of a Workforce Plan.
- (5) That the CEO place a priority on the review of the Long Term Financial Plan.
- (6) That the CEO place a priority on the review of Asset Management Plan(s).
- (7) That the CEO consider implementing an Internal Control Policy.
- (8) That the CEO consider implementing a Legislative Compliance Policy.
- (9) That the CEO consider implementing a Fraud, Corruption and Misconduct Policy.
- (10) That the CEO consider implementing a Complaints Handling Policy
- (11) That the CEO consider implementing a complaints work procedure, which also addresses internal complaints, grievances, confidential and anonymous employee complaints
- (12) That the CEO consider implementing a Grievance Policy/Procedure.
- (13) That the CEO consider implementing a procedure that relates to Public Interest Disclosures.
- (14) That the CEO consider implementing a procedure that details the process of handling complaints about elected members under the Official Conduct Rules.
- (15) That the CEO consider implementing an Elected Members Induction Manual.
- (16) That the CEO consider implementing a Governance Manual that provides guidance on the corporate governance framework that applies to the local government for Elected Members and Staff.
- (17) That the CEO consider implementing an internal control requiring the certification of the Monthly Reconciliations Checklist by a relevant line manager.
- (18) That the CEO consider implementing an IT Security Policy and/or an IT Security Procedure.
- (19) That the CEO consider reviewing the security of and access to keys for buildings and plant and equipment.



- (20) That the CEO consider undertaking a review of the monthly fuel reconciliation process to ensure the stores system in SynergySoft has been implemented correctly so that fuel issues and receipts are costed to the correct balance sheet accounts, which will ensure fuel stock is reported appropriately.
- (21) That the CEO consider developing a Risk Management System that includes policies, operational procedures and key risk profiles.
- (22) That the CEO consider developing risk profiles for strategic and operational risks.
- (23) That the CEO consider the implementation of a Risk Management Framework/Manual that articulates the local governments' risk policies, procedures, profiles appetite and tolerance in a single document.
- (24) That the CEO consider reviewing the Business Continuity Plan.
- (25) That the CEO consider developing a schedule for the Business Continuity Plan testing methods to be undertaken, including IT disaster recovery, and the frequency they are to be performed.
- (26) That the CEO evaluate whether there is a need for the Audit Committee to meet more frequently than twice per year.
- (27) That the CEO consider developing a risk profile for Procurement, Asset Disposal, and Tender Practices.



19.0 OPINION

The review of the Legislative Compliance, Internal Control and Risk Management systems and procedures developed by the Shire of Boyup Brook indicates that, except for those matters identified in the findings and recommendations section of this report, they are appropriate and effective for the particular operations and size of the local government.

DRAFT



ATTACHMENT 1
SAMPLE POLICIES AND DELEGATIONS



Policy Type:	
Date Adopted:	

Policy No:	XX
Date Last Reviewed:	

Legal (Parent): <ol style="list-style-type: none"> 1. Local Government Act 1995 (As Amended) – Section 6.5. 2. Local Government Act 1995 (As Amended) – Section 7.13.
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Legal (Subsidiary): <ol style="list-style-type: none"> 1. Regulation 5, Local Government (Financial Management) Regulations 1996. 2. Regulation 17, Local Government (Audit) Regulations 1996.

Delegation of Authority Applicable	Yes/No
Delegation Number	

Work Procedure Applicable	
Work Procedure Number	

ADOPTED POLICY	
Title:	INTERNAL CONTROL POLICY
Objective:	To provide a policy framework for the establishment of documented internal controls that are implemented based on risk management principles.

1.0 General

Systems of policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with laws and regulations and achieve effective and efficient operations. These systems not only relate to accounting and reporting but also include communication and organisational processes both internally and externally, staff management and error handling.

2.0 Internal Control Framework

An appropriate and effective internal control framework is the responsibility of all employees. All employees are accountable for implementing systems, controls, processes and procedures in their own area of responsibility and will play a part in the internal control framework in differing degrees.

The Audit Committee and Council are responsible for mandating that a strong internal control framework be implemented in order to have assurance of the good governance of the organisation. The Chief Executive Officer will report regularly to the Audit Committee and Council on the review and improvement to Council's internal control framework.

3.0 Monitoring, Reviewing and Reporting

A monitoring and reporting system will be implemented with will provide biannual reports to management, the Audit Committee and Council on the status of Risk Management, Internal Controls and Legislative Compliance within the local government, which will identify for specific areas for review.



Policy Type:	
Date Adopted:	

Policy No:	XX
Date Last Reviewed:	

Legal (Parent):
<ol style="list-style-type: none"> 1. Local Government Act 1995 (As Amended) – Section 6.5. 2. Local Government Act 1995 (As Amended) – Section 7.13.

Legal (Subsidiary):
<ol style="list-style-type: none"> 1. Regulation 5, Local Government (Financial Management) Regulations 1996; 2. Regulation 17, Local Government (Audit) Regulations 1996.

Delegation of Authority Applicable	No
Delegation Number	

Work Procedure Applicable	Yes
Work Procedure Number	XX

ADOPTED POLICY	
Title:	LEGISLATIVE COMPLIANCE POLICY
Objective:	To provide a policy framework for the establishment of documented processes and procedures to ensure the local government complies with legislative requirements

1.0 General

The local government will have appropriate processes and structures in place to ensure that legislative requirements are achievable and are integrated into the operations of the local government.

These processes and structures will aim to:-

- (a) Develop and maintain a system for identifying the legislation that applies to the Shire's activities.
- (b) Assign responsibilities for ensuring that legislation and regulatory obligations are fully implemented.
- (c) Provide training for relevant staff, Councillors, volunteers, and other relevant people in the legislative requirements that affect them.
- (d) Provide people with the resources to identify and remain up to date with new legislation.
- (e) Establish a mechanism for reporting non-compliance.
- (f) Review accidents, incidents, and other situations where there may have been non-compliance.
- (g) Review audit reports, incident reports, complaints, and other information to assess how the systems of compliance can be improved.



2.0 Roles and Responsibilities

(a) Councillors and Committee Members

Councillors and Committee members have a responsibility to be aware and abide by legislation applicable to their role.

(b) Senior Management

Senior Management should ensure that directions relating to compliance are clear and unequivocal and that legal requirements which apply to each activity for which they are responsible are identified. Senior Management should have systems in place to ensure that all staff are given the opportunity to be kept fully informed, briefed and/or trained about key legal requirements relative to their work within the financial capacity to do so.

(c) Employees

Employees have a duty to seek information on legislative requirements applicable to their area of work and to comply with the legislation.

Employees shall report through their supervisors to Senior Management any areas of non-compliance that they become aware of.

3.0 Implementation of Legislation

The local government will have procedures in place to ensure that when legislation changes, steps are taken to ensure that future actions comply with the amended legislation.



Policy Type:	
Date Adopted:	

Policy No:	X.X
Date Last Reviewed:	

Legal (Parent): <ol style="list-style-type: none"> 1. Local Government Act 1995 (As Amended) – Part 5. 2. Local Government (Rules of Conduct) Regulations 2007

Legal (Subsidiary): <ol style="list-style-type: none"> 1. Corruption, Crime and Misconduct Act 2003 2. Public Interest Disclosures Act 2003 3. Code of Conduct
--

Delegation of Authority Applicable	Yes/No
Delegation Number	

Work Procedure Applicable	Yes/No
Work Procedure Number	

ADOPTED POLICY	
Title:	FRAUD, CORRUPTION AND MISCONDUCT POLICY
Objective:	To provide a policy framework to: <ul style="list-style-type: none"> ▪ Ensure appropriate fraud controls are included throughout the local governments operational work areas; ▪ Demonstrate the local government's commitment to prevention, deterrence, detection and investigation of all forms of fraud and corrupt conduct.

1.0 Policy Statement

The Shire recognises that fraud and corruption prevention and control are integral components of good governance and risk management. Suspected fraud, corruption or misconduct will be reported, investigated and resolved in accordance with Council policies, processes and the Corruption, Crime and Misconduct Act 2003.

1.1 The Shire will:

- take a risk management approach to the prevention, identification and management of fraud and corruption;
- reduce or remove the potential for fraudulent or corrupt conduct on the part of its employees, contractors, clients and suppliers;
- detect fraudulent or corrupt behaviour through the systematic processes articulated in the Fraud and Corruption Control Plan;
- investigate or otherwise formally enquire into all instances of suspected fraudulent or corrupt conduct exposed as a result of our detection processes, or as a result of receiving an allegation of fraudulent or corrupt activities;
- manage, discipline or facilitate the prosecution of those responsible for incidents of fraud and corruption as appropriate;
- minimise the risk of fraud and corruption; and
- ensure the continued organisational integrity and transparency of its operations.

1.2 The Shire will act on any suspicion of illegal conduct on the part of its employees or any party with whom it conducts business.

1.3 Shire employees have a responsibility and an obligation to report suspected or known incidents of fraud or corruption.



- 1.4 The Shire will take action against anyone who takes reprisal action against a Shire employee who reports suspected or known incidents of fraud or corruption. The Shire will also take a similar approach to those who maliciously and knowingly create false allegations.
- 1.5 The Shire will develop a fraud and corruption plan to assist meet the objective of this policy.

DRAFT



ATTACHMENT 2
OPERATIONAL GUIDELINES NO. 9
Appendix 3



Appendix 3

Issues that should be considered for inclusion in the CEO's Review of Risk Management, Internal Control and Legislative Compliance

Risk Management

Internal control and risk management systems and programs are a key expression of a local government's attitude to effective controls. Good audit committee practices in monitoring internal control and risk management programs typically include:

- Reviewing whether the local government has an effective risk management system and that material operating risks to the local government are appropriately considered;
- Reviewing whether the local government has a current and effective business continuity plan (including disaster recovery) which is tested from time to time;
- Assessing the internal processes for determining and managing material operating risks in accordance with the local government's identified tolerance for risk, particularly in the following areas;
 - potential non-compliance with legislation, regulations and standards and local government's policies;
 - important accounting judgements or estimates that prove to be wrong;
 - litigation and claims;
 - misconduct, fraud and theft;
 - significant business risks, recognising responsibility for general or specific risk areas, for example, environmental risk, occupational health and safety, and how they are managed by the local government;
- Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Reviewing the effectiveness of the local government's internal control system with management and the internal and external auditors;
- Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied;
- Should the need arise, meeting periodically with key management, internal and external auditors, and compliance staff, to understand and discuss any changes in the local government's control environment;
- Ascertaining whether fraud and misconduct risks have been identified, analysed, evaluated, have an appropriate treatment plan which has been implemented, communicated, monitored and there is regular reporting and ongoing management of fraud and misconduct risks.



Internal Control

Internal control is a key component of a sound governance framework, in addition to leadership, long-term planning, compliance, resource allocation, accountability, and transparency. Strategies to maintain sound internal controls are based on risk analysis of the internal operations of a local government.

An effective and transparent internal control environment is built on the following key areas:

- integrity and ethics;
- policies and delegated authority;
- levels of responsibilities and authorities;
- audit practices;
- information system access and security;
- management operating style; and
- human resource management and practices.

Internal control systems involve policies and procedures that safeguard assets, ensure accurate and reliable financial reporting, promote compliance with legislation and achieve effective and efficient operations and may vary depending on the size and nature of the local government. Aspects of an effective control framework will include:

- delegation of authority;
- documented policies and procedures;
- trained and qualified employees;
- system controls;
- effective policy and process review;
- regular internal audits;
- documentation of risk identification and assessment; and
- regular liaison with auditor and legal advisors.

The following are examples of controls that are typically reviewed:

- separation of roles and functions, processing and authorisation;
- control of approval of documents, letters and financial records;
- comparison of internal data with other or external sources of information;
- limit of direct physical access to assets and records;
- control of computer applications and information system standards;
- limit access to make changes in data files and systems;
- regular maintenance and review of financial control accounts and trial balances;
- comparison and analysis of financial results with budgeted amounts;
- the arithmetical accuracy and content of records;
- report, review and approval of financial payments and reconciliations; and
- comparison of the result of physical cash and inventory counts with accounting records.



Legislative Compliance

The compliance programs of a local government are a strong indication of attitude towards meeting legislative requirements. Audit committee practices in regard to monitoring compliance programs typically include:

- Monitoring compliance with legislation and regulations;
- Reviewing the annual Compliance Audit Return and reporting to Council the results of that review;
- Staying informed about how management is monitoring the effectiveness of its compliance and making recommendations for change as necessary;
- Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;
- Obtaining assurance that adverse trends are identified and review management's plans to deal with these;
- Reviewing management disclosures in financial reports of the effect of significant compliance issues;
- Reviewing whether the internal and/or external auditors have regard to compliance and ethics risks in the development of their audit plan and in the conduct of audit projects, and report compliance and ethics issues to the audit committee;
- Considering the internal auditor's role in assessing compliance and ethics risks in their plan;
- Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements; and
- Complying with legislative and regulatory requirements imposed on audit committee members, including not misusing their position to gain an advantage for themselves or another or to cause detriment to the local government and disclosing conflicts of interest.





Terms of Reference - Audit, Risk and Improvement Committee

1. Context

The Audit, Risk, and Improvement Committee (the Committee) is established under section 7.1A of the *Local Government Act 1995* to assist the Council in fulfilling its oversight responsibilities for financial reporting, audit processes, risk management, internal controls, governance, and continuous improvement.

2. Background

The *Local Government Amendment Act 2024* introduced reforms to the *Local Government Act 1995* requiring all local governments to transition their Audit Committees into Audit, Risk, and Improvement Committees. Key amendments include:

- Expanding the scope of the Committee to include risk management and continuous improvement.
- Mandating an independent chairperson for the Committee.
- Requiring alignment with enhanced governance and accountability measures.

These changes necessitate the establishment of updated Terms of Reference (TOR) to guide the Committee's operations.

3. Objectives

The objectives of the Committee are to:

- Ensure the integrity of the financial reporting process.
- Monitor compliance with legal and regulatory requirements.
- Oversee internal and external audit processes.
- Evaluate the effectiveness of risk management and internal control systems.
- Promote and oversee continuous improvement in governance and operational practices.
- Provide recommendations on financial management policies and long-term financial planning

4. Scope of Authority

- The Committee operates under the authority delegated by the Council. It has no executive powers but may:
- Seek information necessary to fulfill its responsibilities.

- Request the attendance of management or external parties at meetings as required.
- Obtain independent professional advice, subject to Council approval.

5. Membership

5.1 Composition

- The Committee shall consist of a minimum of eight (8) members, with the majority members to be Elected Council Members.
- *The Committee must include an independent chairperson, as mandated by the *Local Government Amendment Act 2024*.
(* requirement to be confirmed by the State)
- For smaller local governments, this chairperson may be shared with other local governments.
- The Chief Executive Officer and staff are not members of the Committee.
- Committee members are required to abide by the *Local Government Act 1995* and the Code of Conduct in observing the requirements of declaring any proximity, financial or impartiality interests that relate to any matter to be considered at each meeting.

5.2 Chairperson

Until such time as the independent person has been appointed by Council, in accordance with legislative requirements the Shire President will assume the position of Chairperson.

5.3 Term

Members are appointed for a period of up to two-years terminating on the day of the Local Government Ordinary Council Elections, unless Council resolves otherwise.

5.4 Voting

- 5.4.1 A minimum of five (5) Members must be present to be able to proceed with the meeting (A quorum is 50%+1 (voting members)).
- 5.4.2 All Members are required to vote and may not abstain from voting.

5.5 Disqualification of being a member

5.5.1 A Member who does not attend three (3) consecutive committee meetings (with or without the Chairpersons approval) will be disqualified from being a member on the committee (unless exceptional circumstances prevented attendance). Council will be required to appoint an alternative Councillor to the committee and a vacant community members position will be advertised.

5.5.2 All Members are permitted to vote on any item presented for consideration. Should there be a tied vote the Chairperson will cast the deciding vote.

6. Roles and Responsibilities

The Committee is responsible for:

6.1 Financial Reporting

- Reviewing the annual financial statements and recommending their adoption to the Council.
- Monitoring significant accounting policies and practices.
- Reviewing the budget process, long-term financial plans, and financial management policies.

6.2 Risk Management

- Monitoring the implementation of the local government's risk management framework.
- Reviewing the effectiveness of internal controls, including financial controls, fraud prevention measures, and compliance with legislation.

7. Frequency of meetings

The Committee shall meet at least quarterly and as required.

8. Confidentiality

Members must maintain the confidentiality of information acquired during their tenure on the Committee and must not use the information for personal gain or to the detriment of the local government.

Document Control		
Amendment Date	Amendment Description	Res #

End

16 DEC 2024

Dear Leonard Long,

I am writing to apply for approval to operate a home business by transitioning my independent hairdressing services to a sustainable, low-tox, tiny salon located at my residence. Currently, I am subleasing space from Rebecca Toi at the hair salon on Abel Street and have been doing so since February. I plan to continue working one day a week at the Abel Street salon, while also utilizing the town shop front for the sale of retail hair products.

My business offers a niche service, and moving to a dedicated space at home will allow me to better serve my clients, especially those who value a private and personalized experience. I specialize in using low-tox, natural, and organic products, ensuring that all items—from client refreshments to cleaning supplies—adhere to these values. Additionally, I have implemented a recycling program tailored to the hairdressing industry to help reduce waste and repurpose materials into new products, contributing to a full-circle solution for the industry.

The decision to relocate my business is driven by the need for a space that supports my work style. In a shared salon, I am often exposed to background noise and chemical exposure from other stylists. Having my own tiny salon will allow me to provide a more focused, quieter environment while maintaining my commitment to sustainability.

As I work independently with no employees, I plan to accommodate just 1-2 clients per day on two days a week in the new home salon. This small-scale operation will not significantly impact local traffic or disrupt the neighbourhood.

The building I intend to use is a 2x5 meter transportable structure, featuring brown wood-look cladding and dark grey trim, fitting seamlessly with the existing environment. The flexibility of working from home will also allow me to offer after-hours appointments, benefiting my clients and aligning with future family planning.

Thank you for considering my application. I look forward to the opportunity to continue providing a sustainable, client-focused service in a space that meets both my professional and personal needs.

Kind regards,
Brandy Newton



APPLICATION FOR DEVELOPMENT APPROVAL

PLEASE NOTE THAT PAYMENT MUST BE MADE BEFORE PROCESSING THIS APPLICATION

Owner Details					
Name	Tomas Jurg				
ABN (if applicable)					
Address	836 Asplin Siding Road			Postcode	6244
Phone		Mobile	089297415	Work	
Contact person for correspondence	Brandy Newton				
Signature	[Signature]			Date	16/12/2024
Signature	[Signature]			Date	
<i>The signature of the owner(s) is required on all applications. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Scheme) Regulations 2015 Schedule 2 clause 62(2)</i>					
Applicant Details (if different from the owner)					
Name	Brandy Newton				
ABN (if applicable)	27452527576				
Address	836 Asplin Siding Road			Postcode	6244
Phone		Mobile	088630661	Work	
Contact person for correspondence					
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application.					Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Signature	[Signature]			Date	16-12-24
Property Details					
Lot No.	0092880	House No.	836	Location No.	
Diagram/Plan No.		Title Vol. No.		Folio No.	
Title encumbrances (eg easements, restrictive covenants)					
Street Name	Asplin Siding Road			Suburb	
Nearest Street Intersection	Boyup - Kojanup Rd / Asplin Siding Road				



Proposed Development

Nature of development	Works <input type="checkbox"/>	Use <input type="checkbox"/>	Works & Use <input checked="" type="checkbox"/>	Signage <input type="checkbox"/>
Is an exemption from development claimed for part of the development?				Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, is the exemption for	Works <input type="checkbox"/>	Use <input type="checkbox"/>		
Description of proposed works and/or land use				
granny flat for home business power + plumbing				
Description of exemption is claimed				
Nature of any existing buildings and or land use				
Home & small garden shed				
Approximate cost of proposed development				
\$ 20,000				
Estimated time of completion				
December 2024				

Office Use Only

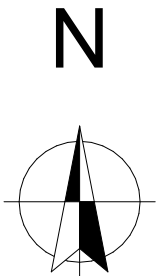
TPS No.		Zone		Other	
Use Type					
Description					
Assessment No.		Building Licence No			
Acceptance Officer's initials			Date received		
Local Government reference No.					
Cashier					
Application No.			Reception Received Stamp		
Receipt No.					
Amount					
Signature					
Date					

DEVELOPMENT APPROVAL
HAIR SALON

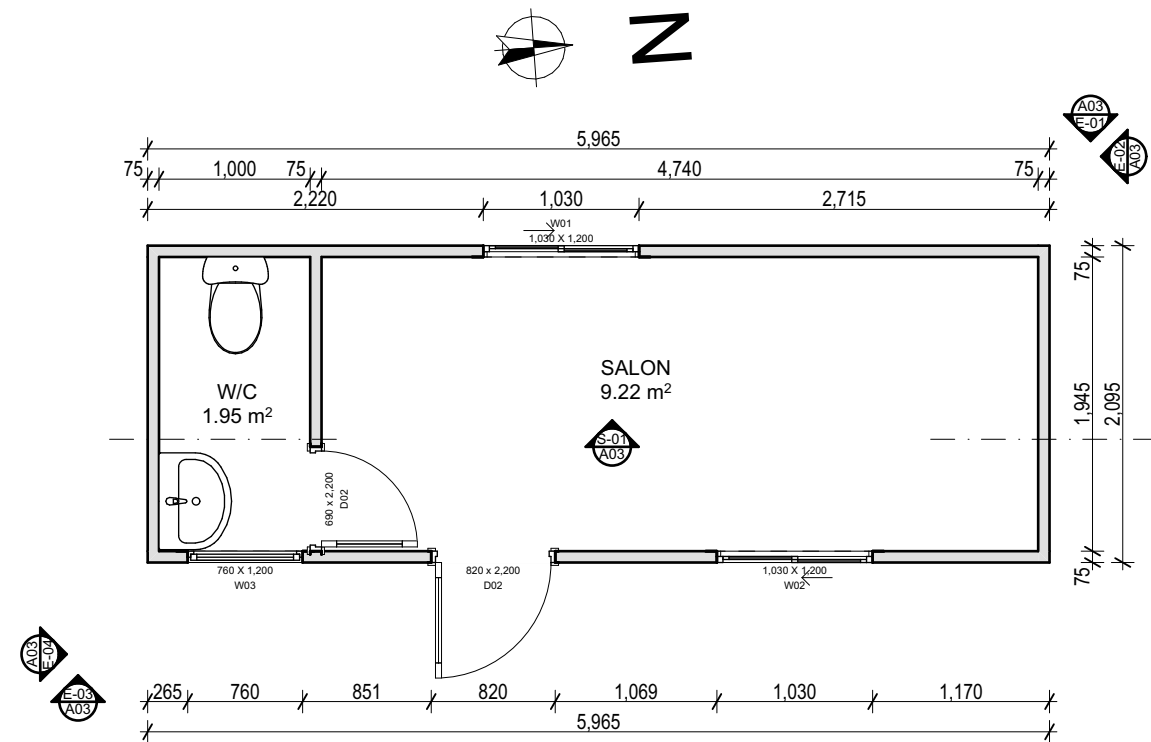
BRANDY NEWTON & TOMAS JURY
836 ASPLIN SIDING RD, BOYUP BROOK

LOT ON PLAN	D092880 5
LAND ID NO.	1318004
AREA	9.2524 ha
LOCAL GOVERNMENT	BOYUP BROOK

Drawing No.	Drawing Name
A00	Site Location/Contents
A01	Site Plan
A02	Floor Plan & Site Images
A03	Elevations & Section







1 Floor Plan
1:50



EAST VIEW (ENTRY)



WEST VIEW (REAR)



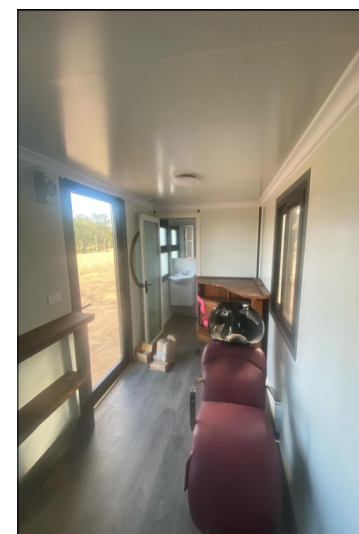
SOUTH VIEW (SIDE)



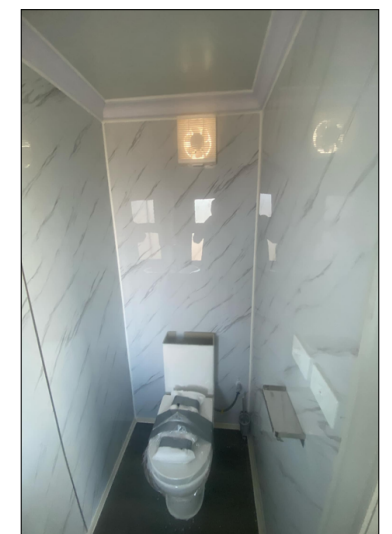
NORTH VIEW (SIDE)



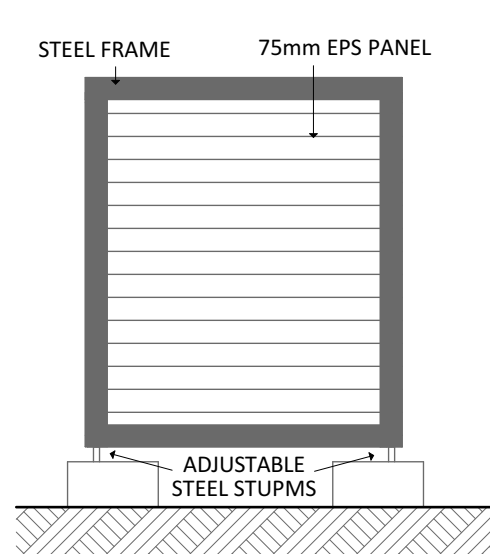
INSIDE VIEW



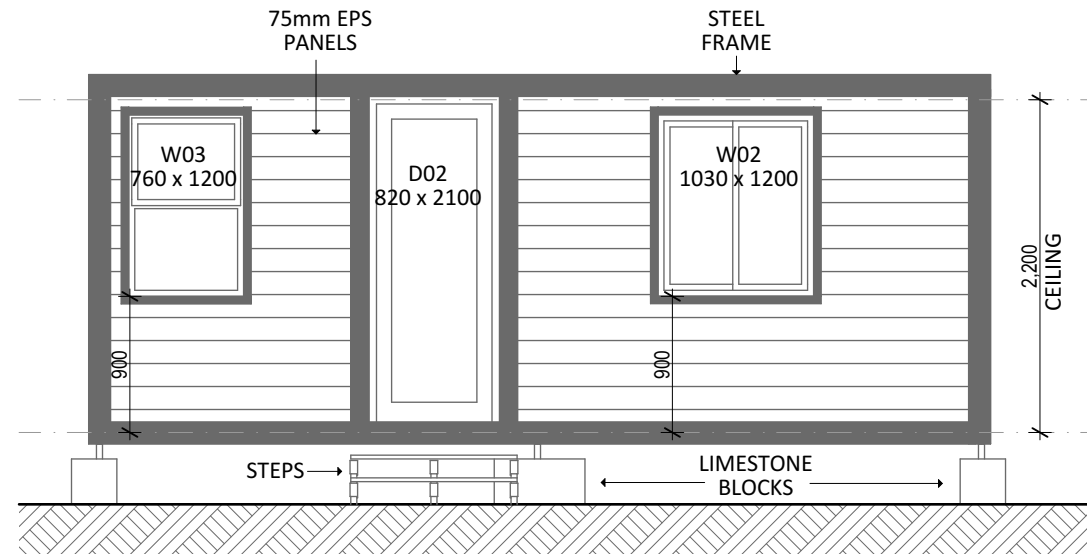
INSIDE VIEW TOWARDS W/C



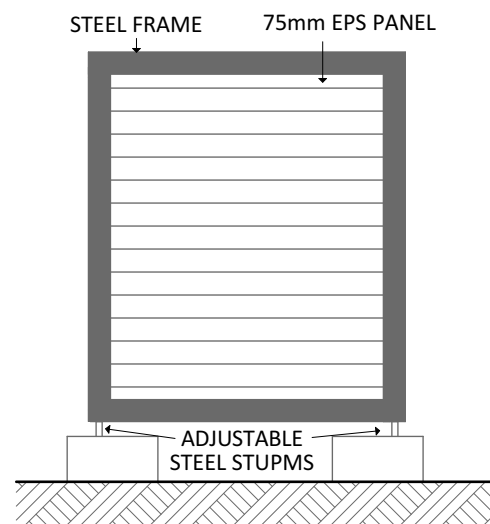
W/C



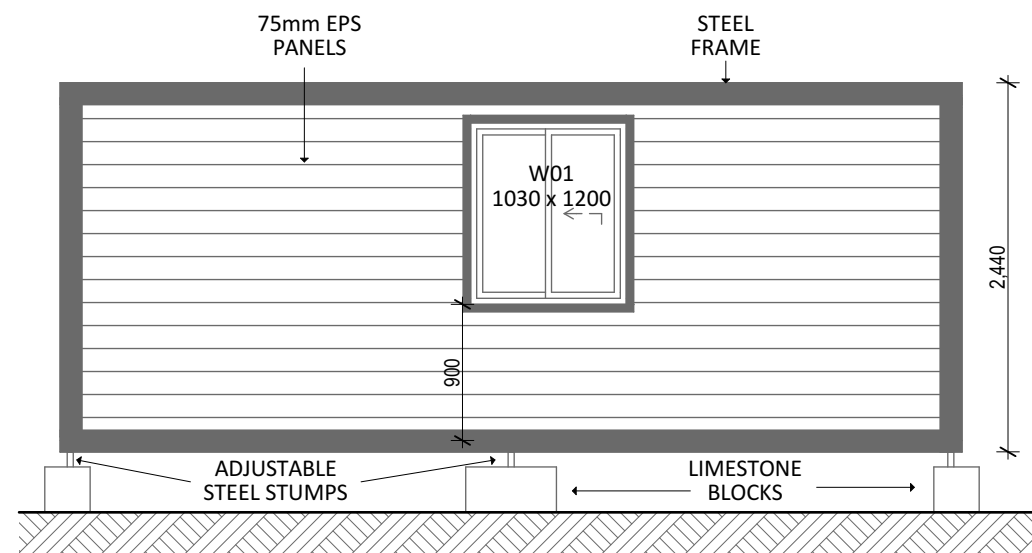
E-04 North Elevation
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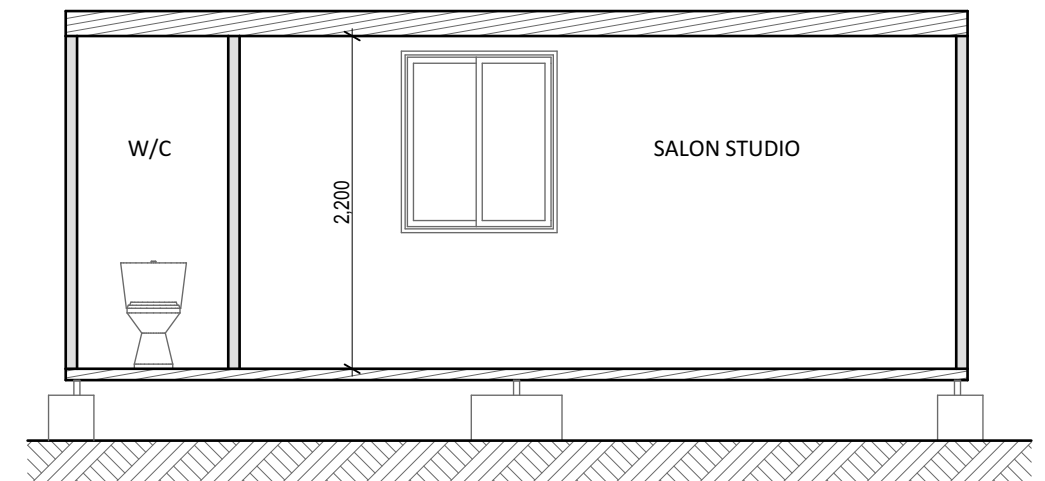
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E-02 South Elevation
1:50



E-01 West Elevation
1:50



S-01 Section (1)
1:50



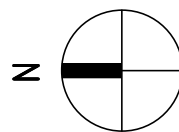
BANY
42 5558
ALGOORLIE
22 4015
UNBURY
78 9600



MASTER PLAN

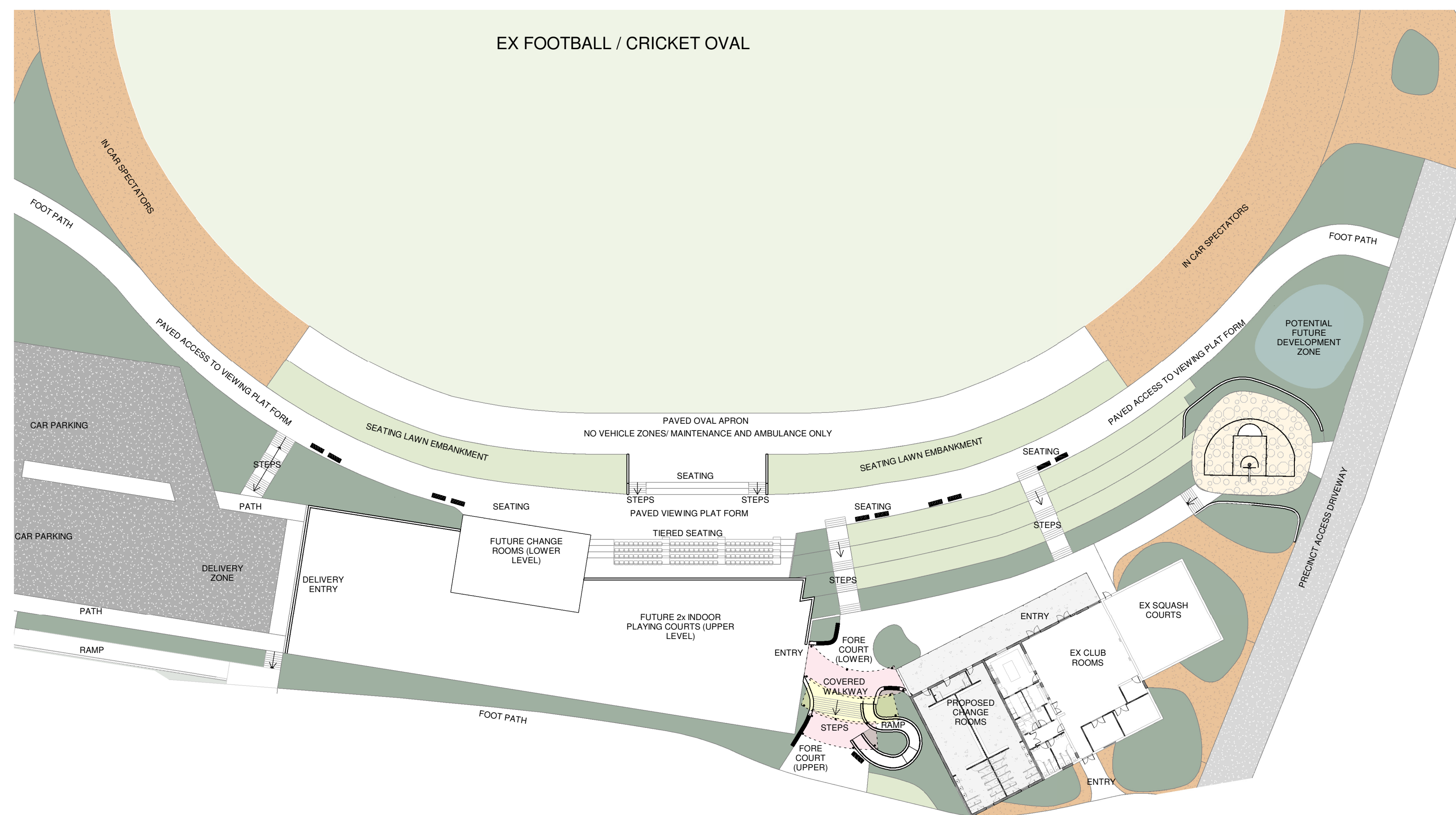
BOYUP BROOK SPORTS
PRECINCT MASTERPLAN CONCEPT
BOYUP BROOK
SHIRE OF BOYUP BROOK

DRAWING No SK02
DRAWING NAME MASTER PLAN
SCALE 1 : 1000 @ A1
JOB NUMBER 0313-24
DATE 14.06.2024
DRAWN BY DN



H+H architects

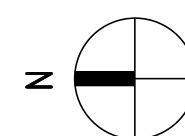
ALBANY
9842 5558
KALGOORLIE
9022 4015
BUNBURY
9778 9600



PARTIAL SITE PLAN - OVAL PRECINCT (LOWER LEVEL)

BOYUP BROOK SPORTS
PRECINCT MASTERPLAN CONCEPT
BOYUP BROOK
SHIRE OF BOYUP BROOK

DRAWING No	SK04
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JOB NUMBER	0313-24
DATE	14.06.2024
DRAWN BY	DN

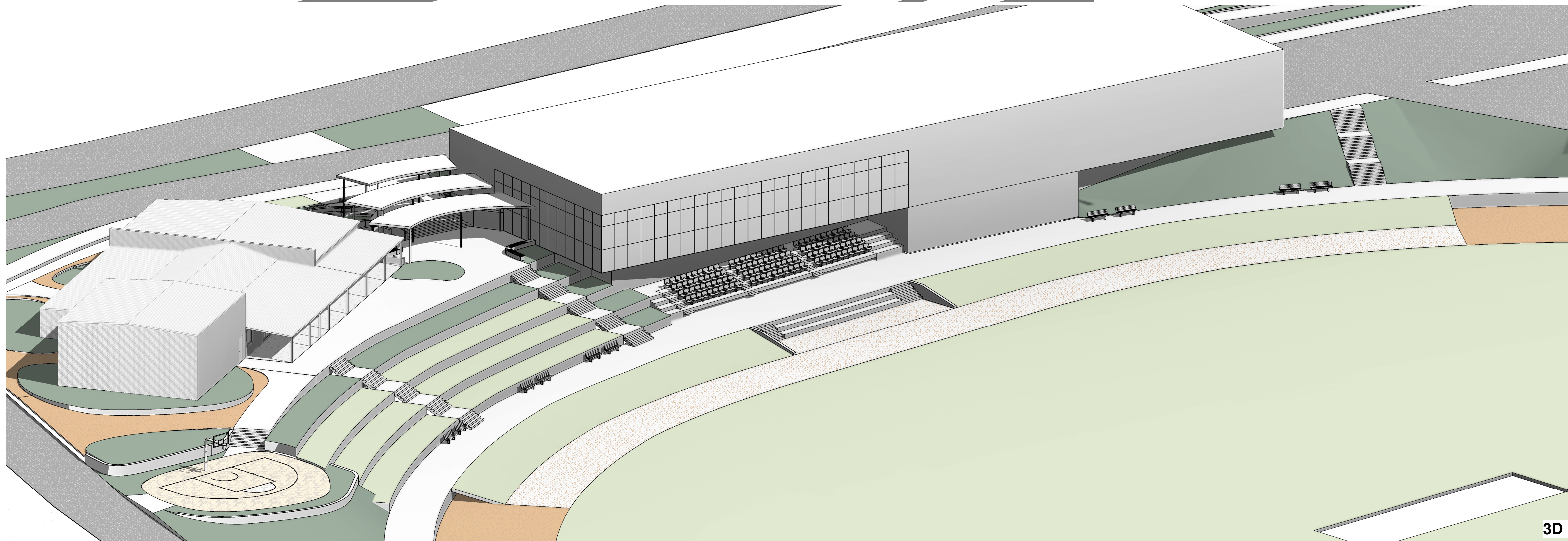
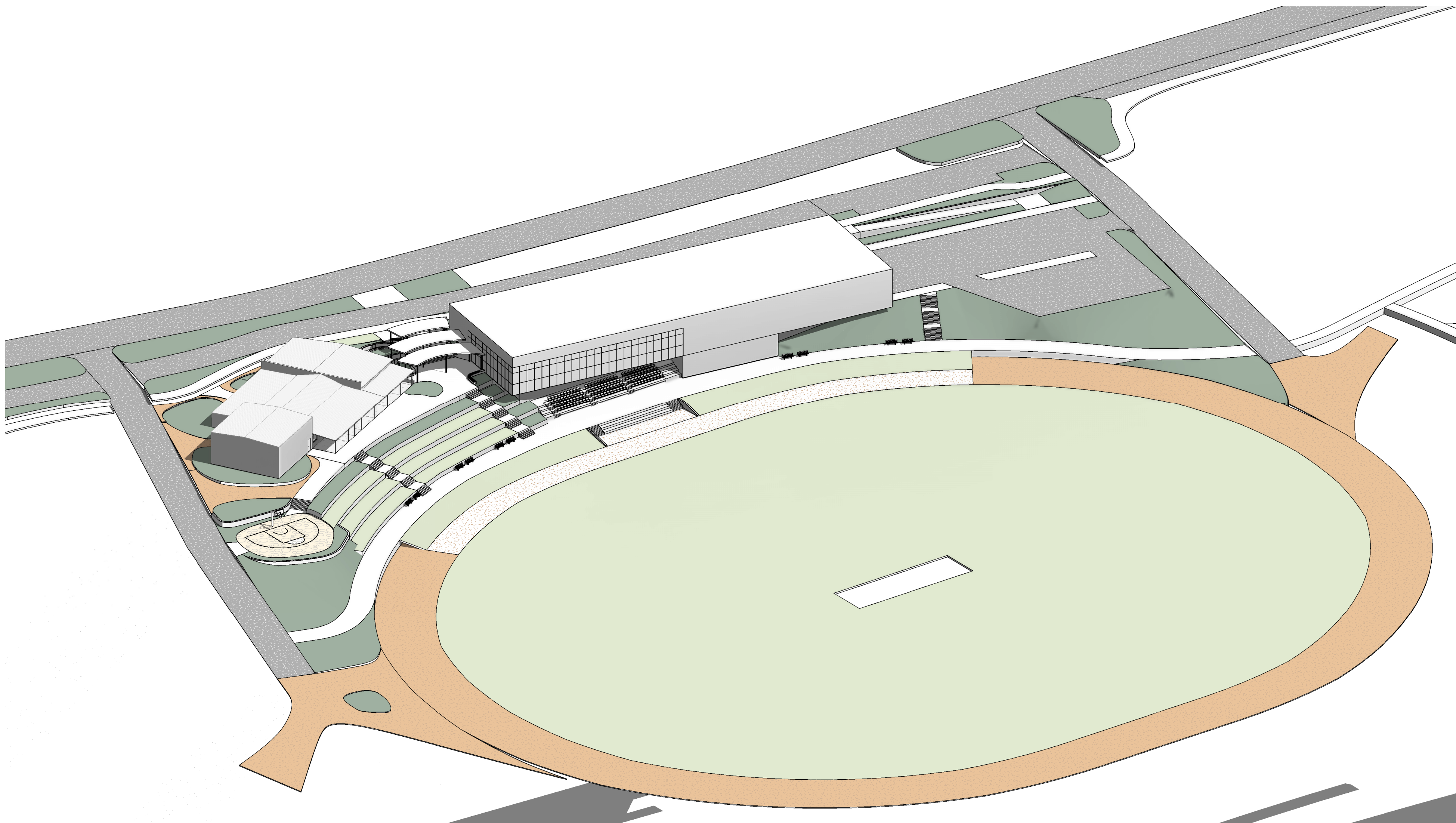


H+H architects

ALBANY
9842 5558

KALGOORLIE
9022 4015

BUNBURY
9778 9600



3D VIEW - OVAL PRECINCT

BOYUP BROOK SPORTS
PRECINCT MASTERPLAN CONCEPT
BOYUP BROOK
SHIRE OF BOYUP BROOK

DRAWING No SK05
DRAWING NAME 3D PERSPECTIVE VIEWS - OVAL PRECINCT
SCALE @ A1
JOB NUMBER 0313-24
DATE 14.06.2024
DRAWN BY DN

H+H architects

ALBANY
9842 5558
KALGOORLIE
9022 4015
BUNBURY
9778 9600



Department of Biodiversity,
Conservation and Attractions



**Regional Operations Advisory Committee (ROAC) Meeting
5 December 2024
MINUTES – 03/2024**

ITEM 1 PRESENT

Tim Garstone, CBFCO Shire Augusta-Margaret River	Adam Jasper, CESM Shire of Augusta Margaret River
Ben Thompson, CBFCO Shire of Boyup Brook	David Fortune, DBFCO Shire of Boyup Brook
Donna Forsyth, Emergency Services Officer Shire of Boyup Brook	Chris Doherty, DBFCO Shire of Bridgetown-Greenbushes
Bob McCance, A/CESM Shire Bridgetown-Greenbushes	Allan Guthrie, LSW Chair & CBFCO City of Busselton
Matt du Plessis, CESM City of Busselton	Oscar Negus, DBFCO City of Busselton
Max Walker, CBFCO Shire of Donnybrook-Balingup	Bevan Dix, DBFCO Shire of Donnybrook Balingup
Jess Cooper, CESM Shire of Donnybrook-Balingup	Remo Pessotto, CBFCO Shire of Manjimup
John Patman, CBFCO Shire of Nannup	Jeff Bennett, DBCA Regional Fire Leader, Warren Region - Teams
Greg Hodgson, FPC	Brad Barr, FIFWA
Paul Carr, DFES Chief Supt Country South - Country & Aviation Ops	Craig Garrett, DFES Chief Superintendent, Bushfire Centre of Excellence
Phil Brandrett, DFES Superintendent LSW	Paddy Dowling, DFES AO Warren Blackwood
Ryan Butler, DBCA P & W South West Region	Lyn Knight, DFES Administration Officer (Notetaker)

APOLOGIES

Todd Ridley, CESM Shire of Manjimup	Lorraine Webster, AVBFB
Michael Vasey, DCBFCO Shire of Nannup	Peter Stark, VBFSTAG
Nathan Manning, CESM Shire of Nannup	Greg Kennedy, CBFCO Shire of Bridgetown Greenbushes
David Holland, CBFCO Shire of Augusta-Margaret River	Todd Johnson, DBFCO City of Busselton
Brad Wren, DCBFCO Shire of Manjimup	

ITEM 2 WELCOME

Meeting opened at 0957hrs.

Alan Guthrie welcomed everyone. Apologies read.

ITEM 3 ADOPTION OF PREVIOUS MINUTES

Recommendation:

That the minutes of previous meeting, held 11 April 2024 be accepted again as a true and accurate record. Previous acceptance by a non ROAC member (Brad Barr) could not be carried.

Moved: Remo Pessotto
Seconded: or Ben Thompson
CARRIED

Recommendation:

That the minutes of previous meeting, held 8 August 2024 be accepted as a true and accurate record.

Moved: Ben Thompson
Seconded: John Patman
CARRIED

3.1 ACTION ITEMS

- Serial 1 - Radios – PB 3rd party trial in Boyup Brook successful. Operational Comms letter to Commissioner for consideration, WALGA project to be considered. Ongoing
- Serial 2 - Updated ESD map books. No new data since 2018. Chiefs and Deputies can get tablets. Ongoing
- Serial 8 - EV fire information – structural firefighting modules include EV fire information. Peter Thomas advised that RTC and DOs can forward information to all T/As. Noted that lithium battery fires will only increase.
- Serial 13 - Tim Garstone moved that ROAC request that all FCOs get access to the fire Danger Viewer. John Patman seconded. Passed

ITEM 4 BUSINESS ARISING FROM PREVIOUS MINUTES

Nil

ITEM 5 RURAL FIRE DIVISION

DFES Chief Superintendent, Bushfire Centre of Excellence, Craig Garrett

- The Volunteer Bush Fire Service Training Advisory Group (VBFSTAG) meeting was held on 26 October, with ROAC reps from around the state dialling in.
- There were 26 items on the continuous improvement register, majority assessed as not urgent and will be considered in the next review of products.
- Two new micro online learning courses have been released - UXO (July) and Tree Hazard Awareness (September). Both short awareness level courses that can be completed online and encourage volunteers to complete via eAcademy.
- To date 400 people have completed UXO and 500 people have completed Tree Hazard Awareness.
- Current training development projects -
 - Fire Ecology Awareness online.
 - Ground Observer (new course trialled in September, plan to finalise in the NY for next training season)
 - Rural Urban Interface Operations (Defensive structural FF, including EV)
 - Bushfire Investigation (course review with DBCA and Police)
 - Simple Burn Planner/Controller- 12 month review
 - Fire Fighting Skills- 5 year review - working with volunteer T/A scoping group.
- Recognition of Current Competency (RCC) fact sheet - developed information to guide volunteers looking to complete the RCC process. Please see attached sheet.
- Statistics re training courses and products- July to Sept 2024 -
 - Courses delivered using BCoE bushfire training products - 103
 - Participants attending courses/ using BCoE training products- 1134 pax

Report Attached

ITEM 6 REPORTS

6.1 DFES Superintendent Lower South West, Phil Brandrett

- Wished all a safe and happy festive period
- 6&7 December 2024 Volunteer Conference Awards. Next year WA hosts (DFES & DBCA) the AFAC Conference in September at Convention Centre
- 16 November 2024 Yallingup Rural BFB newly renovated opened. Opportunities for preparedness activities a particular focus

- Acknowledged LGs especially Donnybrook and Busselton – Schoolies and two music festivals in Donnybrook and Kirup – extensive planning involved
- Ongoing meetings with new and existing CEOs within LSW.
- Interagency Preseason Forum last week
- Emergency WA mobile app to be announced very soon. Customisable and greater accessibility to emergency broadcasters
- New District Officer Natural Hazards (SES) – Richard Bothe commenced this week
- Seasonal outlooks for coming season – timely information flow will be critical to support requests for extra support from DFES. Asked for communications to be foremost in everyone's thoughts
- PAFTACS – asked that all responders understand concept and provide information per PAFTACS. This detail can influence how the State sets priorities for firefighting resource requests (eg Aircraft)
- 1800 number for Comcen
- LSW Zone Responses (Capes and Blackwood Valley) activated 1 December
- LAT requests to be supported by detailed requests
- Both "Section 13" and "Change in Controlling Agency" forms must have identical time stamps to ensure that control and legislative responsibilities are identified correctly
- WAPOL will be asked for the form to be more usable
- Incident Weather Forecast request form has been changed – please ensure they are completed in full
- Local knowledge essential in Evacuation Centres, Incident Controllers should bear in mind that local knowledge is vital
- Aircraft availability circular issued (Operational Circular 66/2024). Locations will be per requirements

Report Attached

6.2 DFES Chief Supt Country South - Country & Aviation Ops, Paul Carr

- State Incident Browser – can provide overview of resources and where DFES Comcen can provide support
- fireground safety is imperative – Lancelin incidents (collisions and burns). Apply LACES, wear gloves
- Police Assistance Form – suggested inclusions around LG request items – interactions between the legislative acts to allow clear direction for Police

6.3 Association of Volunteer Bush Fire Brigades Representative, Lorraine Webster

Nil Report

6.4 Department of Biodiversity, Conservation & Attractions

6.4.1 Warren Region Regional Leader Fire Management, Jeff Bennett

- Donnelly region 5 burns 8700ha
- No karri burns yet, should extend past Christmas
- 4 fires today, deliberate, 2 suspected arson
- Thanked Phil Brandrett, Nathan Hall and Brian Penman for arranging the Interagency Forum
- 7 crews in Donnelly, 14 trucks
- Frankland has good personnel levels
- Tender document process underway – with the National Emergency Management Authority for grant for purchase of smoke detection cameras for a trial – 4 tower mounted throughout Blackwood Valley. Expected trial next summer. Jeff thanked FPC for their contribution

Report Attached

6.4.2 South West Regional Fire Management, Ryan Butler

- Maps (to be emailed to Lyn Knight) distributed to meeting
- 6.5k ha burnt across Blackwood so far
- Focused mostly on land near townsites
- 29 fires so far, 17 within Kirup Balingup & Mullalyup deliberately lit
- Burning has ceased due to drying soil
- Vigilance encouraged

6.4.3 Blackwood District, Ed Hatherley

Report – see above

6.5 Plantation Manager Reports

6.5.1 Forest Industries Federation WA (FIFWA), Brad Barr

- Thanked Alan Guthrie for attending Fuel Management session
- Training supported by Donna Virgo and Bryce Edwards, 15 employees
- Pre season exercise with Co Op members – 7 trucks,
- Ben Thompson said Boyup Brook LG is disappointed with the fire break compliance. Brad Barr said he will remind FIFWA members to maintain properly. Greg

Hodgson stated that grader availability is a contributing factor and FPC is aware of the issue

6.6.2 Forest Products Commission (FPC), Greg Hodgson

- Thanked Phil Brandrett for invitation to attend and speak at Interagency Forum.
- 200ha plantations impacted by fire already (mostly in Esperance)
- 47 staff
- Thanked Max Walker for assistance
- New Plantation Atlas is available. Online access via FIFWA site
- Community Grants
- Watercorp has new Bushfire Risk Planner and a Bushfire Mitigation Team for FPC plantations on Watercorp land

Report Attached

6.5 Volunteer Bushfire Service Training Advisory Group (VBSTAG)

Peter Stark

Report Attached

ITEM 7 BUSHFIRE OPERATIONS COMMITTEE

Representative for LSW ROAC, David Holland

Report Attached

ITEM 8 BUSHFIRE MITIGATION

8.1 LSW update

(Tabled report; read by Phil Brandrett LSW Superintendent)

- All UCUMR mechanical works complete
- 30ha burnt
- FES Mitigation Team training
- Ongoing support and assistance to CESMs and mitigation

ITEM 9 LSW TRAINING

Regional Training Coordinator, Donna Virgo

(Tabled report; read by Phil Brandrett LSW Superintendent)

- Regional calendars close to finalisation – Donna has

requested that LG training calendars are provided to her by end of December 2024

- 240 endorsed TAs within region
- Harvest contractors – AILMS awareness
- Marine Rescue volunteers - 25 trained logistics, ground support runners, water bomber reloading – PPE to be sourced

Report Attached

ITEM 10 OPERATIONAL ITEMS

- NIL

ITEM 11 OPERATIONAL AND SAFETY CIRCULARS

- Operational Circular 66/2024 State Aerial Firefighting Aircraft State Dates – Update 1
- Safety Circular 05/2024 Working at Heights
- Safety Circular 06/2024 3.4 Urban Tanker Pump Issues
- General Circular 132/2024 Bushfire Trainer Assessor Survey & Professional Development
- General Circular 147/2024 Release of Online Learning – Tree Hazard Awareness
- General Circular 162/2024 Thriving at DFES – Mental Health, Safety & Wellbeing Strategy & Action Plan 2024-2028
- General Circular 167/2024 WA Emergency Services Volunteers Hardship Assistance Scheme
- General Circular 178/2024 Updates to BOM Incident Weather Forecast Request System

ITEM 12 CHIEF'S REPORTS

12.1 Augusta-Margaret River – CBFCO David Holland

- Notification system issues have been resolved
- Thanked landowners for calling for assistance early
- Fuels drying rapidly
- Prohibited burning period may be brought forward
- Lack of mobile phone coverage since 3G turned off – particularly during high population numbers (visitor/tourists)
- FCOs have stopped issuing permits
- New 3.4 for Gracetown
- Hazard control reduction burns – less than planned due to weather

Report Attached

12.2 Boyup Brook – DCBFCO Ben Thompson

- Reasonably quiet so far, mostly burn piles not managed
- A couple deliberately lit fires
- 1 slasher fire so far
- Radio checks have commenced
- Mobile phone coverage has declined since 3G switched off
- Residential and special rural owners have improved their fire break maintenance
- Concern around water availability for coming season

Report Attached

12.3 Bridgetown-Greenbushes – CBFCO Greg Kennedy read by Chris Doherty and Bob McCance

- Some issues with the 1.4s – annual brigade refresher exercises
- Mitigation programs are ongoing
- Greenbushes and Wandillup stations near completion
- Blue gum landowners encouraged strongly (orders) to bring them out
- Increasing truck fire numbers on local highways
- 4G not as stable as 3G was. Low reception means no apps etc. new black communication zones appearing
- Lots of suspicious fires so far
- Plantation firebreak inspections – communicated issues to landowners
- Lithium battery fire today at Bridgetown waste facility

Report Attached

12.4 Busselton – CBFCO Allan Guthrie

- All brigades conducting burnover refresher courses
- Mitigation and firebreak notices have been issued – some slasher fires occurring. Notices to be revised ahead of next season
- 3.4s all had pump services
- On and off road driver courses both DFES and external private course
- Thankful that residents are calling for assistance early
- Very dry on the Capes
- Schoolies event was without incident

Report Attached

12.5 Nannup – DCBFCO, John Patman

- Some vehicle (car and caravan) fires
- One fire ongoing requiring supervision indefinitely
- High season light tanker available
- Prohibited burning period commences 17 December 2024

Nil Report

12.6 Manjimup – CBFCO, Remo Pessotto by Brad Wren

- Arson an ongoing issue
- 49 permits issued to date, no incidents
- Education required for new land owners
- Shire purchased 3.4 for town mitigation and assistance when required
- Rainfall is significantly lower than previous years

Report Attached

12.7 Donnybrook Balingup – CBFCO Max Walker

- Welcomed Bevan Dix as DBFCO
- Styles tower manning anticipated
- Permitted burning period to end 14 December 2024

Nil Report

ITEM 13 GENERAL BUSINESS

- Remo Pessotto recommended escalating the telecommunications issues to Federal level. The Standing committee is to dissolve as issues are broader than their remit – communications are a huge issue. Alan Guthrie asked if each CESM vehicle could have Starlink on board. Phil advised that DFES trialled a portable Starlink unit (along with 3 in Perth) for previous 12 months. Said it comes back to clearer communications to/from DFES. Suggested ROAC members could escalate through local government. Chris Doherty suggesting involving local members. Adam Jasper suggested using local government. Bob McCance said police are getting Starlink into their vehicles. Discussion around compliance, budgets – Alan Guthrie said maybe the ESL could fund the ongoing costs or subscriptions. Phil Brandrett suggested escalating thru the existing networks and committee structures.
- Manjimup is still running mid band – Remo Pessotto queried the digital rollout timeline. Phil Brandrett replied that digital will not impact Lower South West region. WAERN yellow high band

radios currently can connect to mid band radios. Only chief deputies and FCOs are eligible for yellow radios. The FES Commissioner holds the licences. Boyup Brook trial was successful - 3rd party agreement trialled for LG purchased high band VHF radios under the agreement. CEO sign agreements that they are personally obliged to abide by the requirements. Proposed is an opt in agreement by LGs (Commissioner signs one) where LGs are approved to purchase specified models under the agreement.

- There are two separate issues here:
 1. Mobile phone communication concerns and reduction in coverage areas – the Committee was advised that DPIRD are reviewing communication concerns for regional areas.
 2. WAERN highband radio communications concerns over midband links and actual number of radios and equipment to maintain efficient operations. Phil Brandrett advised he is still working on the 3rd party enhancement process as trialled successfully in Boyup Brook in 2022-2023.

ITEM 15 NEXT MEETING: 1/2025

Proposed date and venue: TBC

Meeting closed 1216hrs

CURRENT ACTION SHEET

As at 5 December 2024

DATE	SERIAL	ITEM NO.	ACTION/RECOMMENDATION	LGA/CBFCO	DFES STAFF	DUE DATE/STATUS
16.11.2022	1	14	Request for additional hand held radios and batteries - DO Capes to investigate and revert to ROAC with result.	Busselton	Phil Brandrett Peter Thomas	ROAC 1/2023
05.12.2024			North West region are getting new radios. LSW will get old NW units until funding for new radios is available		Phil Brandrett	
16.11.2022	2	14	ESD or similar map products availability	David Holland	Phil Brandrett	ROAC 1/2023
05.12.2024			Chiefs and deputies qualify for tablets		Phil Brandrett	
14.12.2023	8	6.6	EV fire information – no LSW feedback received. Peter Stark asked that the information provided to previous ROAC be distributed for feedback. Provided 05.12.2024	All LGAs	Peter Thomas	ROAC 1/2024
05.12.2024			More information to be distributed once available. DFES position is that VFRS should be called for all hazards.		Paddy Dowling	
11.04.2024	12	11	PAFTAC to be distributed	Todd Johnston		ROAC 2/2024
05.12.2024	13	3.1	FCOs to be granted access to AFDRS Fire Danger Viewer		Phil Brandrett	ROAC 1/2025

- The Volunteer Bush Fire Service Training Advisory Group (VBFSTAG) meeting was held on 26 October, with ROAC reps from around the state dialling in.
- There were 26 items on the continuous improvement register, majority assessed as not urgent and will be considered in the next review of products.
- Two new micro online learning courses have been released- UXO (July) and Tree Hazard Awareness(September). Both short awareness level courses that can be completed online and encourage volunteers to complete via eAcademy.
- To date 400 people have completed UXO and 500 people have completed Tree Hazard Awareness.
- Current training development projects-
 - Fire Ecology Awareness online.
 - Ground Observer (new course trialled in September, plan to finalise in the NY for next training season)
 - Rural Urban Interface Operations (Defensive structural FF, including EV)
 - Bushfire Investigation (course review with DBCA and Police)
 - Simple Burn Planner/Controller - 12 month review
 - Fire Fighting Skills- 5 year review - working with volunteer T/A scoping group.
- Recognition of Current Competency (RCC) fact sheet- developed information to guide volunteers looking to complete the RCC process. Please see attached sheet.
- Statistics re training courses and products- July to Sept 2024 -
 - Courses delivered using BCoE bushfire training products- 103
 - Participants attending courses/ using BCoE training products- 1134 pax

Craig Garrett AFSM

Superintendent Training | Bushfire Centre of Excellence

Fact sheet

This information supports the following services:

- Bush Fire Service (BFS)
- State Emergency Services (SES)
- Volunteer Fire and Emergency Services (VFES)
- Volunteer Fire and Rescue Service (VFRS)

What is Recognition of Current Competency?

Recognition of Current Competency (RCC) is a process of recognising your existing skills, knowledge and experience in relation to a specific course. It is intended as a quick and convenient method of achieving recognition without having to undergo unnecessary training.

How does RCC work?

RCC is an assessment-only pathway that evaluates your current competence against the relevant DFES competency requirements.

You will need to have existing skills, knowledge and experience in the subject area being assessed, to ensure you can successfully complete the assessment. To undertake RCC, you complete the assessment requirements for the competency (including practical assessments). The assessment process is conducted by a qualified trainer assessor who is familiar with the area of competence.

As a general guide, if you are competent in nearly all of the assessment requirements after the first attempt, the trainer assessor may elect to complete targeted training on the gap areas before the assessment is repeated. If a significant number of assessment tasks are not satisfactory after the first attempt, it is recommended that the candidate completes the full training course to acquire skills and knowledge to the required standard.

What are the benefits of RCC?

RCC can help you to:

- Save time by avoiding unnecessary training.
- Gain formal recognition of your existing skills and knowledge.
- Enhance opportunities and professional development by completing courses in your Pathway/Training Program.



Recognition of Current Competency Request Form

Applicant Name:		ID Number:	
Contact Number:			
Email:			
Brigade/Station/Unit/Group:			
Region/Location:			
Length of Service:			

Please provide the details of the course you are applying for Recognition of Current Competency for

Course Name:

You must be enrolled in a Pathway that includes the course you are requesting recognition for. Please name which Pathway you are enrolled in that contains this course.

Pathway Name:

Applicant signature: _____ Date: _____

Process Required

The process to be followed depends on the applicant's length of service and currency in the role, as well as the risk level of the course

Course Risk Level →	Low	High
↓ Length of Service		
More than 12 months of service in relevant DFES role	<input type="checkbox"/> Third Party Validation Form to be completed by the student's Regional Manager <i>Contact the Skills Recognition Officer at the Academy for this form.</i>	<input type="checkbox"/> Applicant must complete all assessment from the course
Less than 12 months of service in relevant DFES role	<input type="checkbox"/> Applicant must complete customised assessment from the TRK <i>Contact the Skills Recognition Officer at the Academy for the assessment.</i>	

Note: Courses with a risk rating of 'Medium' are classified as 'High' for RCC.

☐ Approved

☐ Not approved

Direct Manager signature: _____ Date: _____

Direct Manager's Name:

Date of Course/Assessment:

Assessor Name:

Administering/Regional Officer arranges for applicant to complete assessment as part of a course or arranges an Endorsed Trainer Assessor to conduct the assessment.

This form must be saved to the Training Course File

For assistance contact the Skills Recognition Officer at The Academy 9454 0723

Who can apply for RCC?

RCC is available to anyone who has relevant skills, knowledge, and experience in the field of bushfire management and response or natural hazards. You may have gained these through formal or informal learning, such as work experience, volunteer work, previous training or self-study.

RCC is particularly useful for members who have transferred from another jurisdiction's emergency services and need to complete DFES courses.

RCC is a great way for people to demonstrate their competence and receive recognition for their valuable skills and knowledge. However, RCC is not suitable for everyone. You should only apply for RCC if you are confident that you can demonstrate your competence in the course that is being assessed. You should also have access to a computer and the internet as well as eAcademy to review resources if needed and be able to complete the assessment tasks within the specified time frame.

How do I apply for RCC?

To apply for RCC, you need to:

- Identify the course that you want to be assessed against based on training needs, existing skills and experience and the Pathway/Training Programs you are currently enrolled in.
- Seek approval from your chain of command by completing the Recognition of Current Competency Request Form (available on the Volunteer Hub).
- If approved, the regional Training Support Officer (TSO) or other relevant person within the Region will identify a suitable trainer assessor to perform the necessary assessments.
- Complete the assessment tasks, required for the course, in accordance with the assessment instructions.
- Your assessment is marked by an endorsed trainer assessor, who will provide you with feedback and a result.
- If you are deemed competent, you will receive the competency which is recorded in eAcademy.
- If you are not yet competent, you will receive information on the gaps, which identifies the specific areas that you need to improve. If there are significant gaps, you may be directed to complete the full training course. If the gaps are minor, then your trainer assessor may opt to undertake some targeted training and re-assessment.

It's important to note that students may not be able to access RCC immediately if there are resource constraints such as the requirement to perform the task as part of a team, or where access to an endorsed trainer assessor is restricted.

More information

- Review [SAP 6.1.A – Recognition of Current Competency](#) in Doctrine through the Volunteer Hub.
- Visit the Volunteer Hub to contact the [DFES Training Support Officer \(TSO\)](#) in your region.
- Contact the DFES Skills Recognition Officer by email Academy@dfes.wa.gov.au.

Worked example

Alice is a new member of a Bush Fire Brigade in the Southwest region. She has recently moved to Western Australia from South Australia, where she served as a volunteer firefighter for five years in the Country Fire Service (CFS). She wants to continue her service in WA and use her previous skills and qualifications.

Alice contacts her Captain and expresses her interest in applying for Recognition of Current Competency (RCC) for the equivalent courses to those that she has already achieved in SA. The Captain checks Alice's records and confirms that she holds existing qualifications that might be equivalent to the DFES0995 Bushfire Safety Awareness and DFES1023 Firefighting Skills qualifications.

Alice completes the Recognition of Current Competency Request Form, which is endorsed by her Captain.

The Community Emergency Services Manager (CESM) which looks after the brigade identifies a suitable trainer assessor. Alice meets with the trainer assessor, who explains the assessment process and provides her with the relevant assessment tools and evidence guides.

During the discussion, the trainer assessor identifies there are some differences between the firefighting couplings, radios and maps used in WA compared to South Australia. The trainer assessor recommends Alice read the relevant parts of the student resource for these topics and follows up with a discussion to ensure Alice understands the different context in WA.

Alice is provided instruction on the assessment requirements by the trainer assessor and completes the relevant knowledge and practical assessments to verify her competence in the course, in line with DFES policies, procedures, and standards. The trainer assessor records the results of the assessments and provides feedback to Alice.

Alice successfully completes the knowledge and practical assessments and demonstrates her current competency in all aspects of the DFES0995 and DFES1023 qualifications. The trainer assessor informs Alice and her supervisor of the outcome and congratulates Alice on her achievement. The trainer assessor also submits the completed assessment tools and evidence to the TSO for verification and validation.

The TSO receives the assessment documents and checks them for completeness and accuracy. The TSO then enters Alice's results into eAcademy as a separate course occurrence. This process updates Alice's training record and profile to reflect her current qualification and status.

The TSO notifies Alice, her supervisor, and the trainer assessor of the completion of the RCC process and thanks them for their cooperation.

ROAC Report LSW Superintendent 5 December 2024

Wednesday, 4 December 2024

9:09 AM

Since last meeting:

Welcome: On behalf of the Lower South West Region, we wish the volunteers, you and your families a safe and happy festive period

6th & 7th September - FES Conference - 2025 (Sept 5th) Combined AFAC Conference Hosted by WA agencies (DFES/DBCA)

13th Nov - Synergy briefing on future wind farm near Scott River in Augusta Margaret River

16th Nov - Yallingup Rural BFB - Bushfire Ready Workshop

- New station renovations hosted 50 participants at the annual workshop. Good messaging and updates for preparedness

Events

Recent concurrent community events were successfully supported by the region through planning to contingencies during the events. Thanks to the Local Governments for significant pre planning and communications

- 17th - 22nd Nov - Leavers Busselton / Dunsborough
- 22nd - 24th Nov - Meloria Festival and Heavy metal concert Newlands and Kirup
- 30th Nov - 1st Dec - Busselton Ironman

CEO / Shire President Meetings

- 4th Nov - Donnybrook - Balingup CEO Nick O'Connor
- 15th Nov - Bridgetown - Greenbushes - Acting CEO Mal Osborne
- 21st Nov - AMR Shire President Julia Meldrum
- 9th Dec - Boyup Brook CEO and President

28th Nov - WAPOL / DBCA/ Local Government / DFES (LSW / SW Regions) interagency pre season workshop

- All stakeholders met in Bunbury to discuss and exercise preparedness and planning for the 2024-25 Bushfire Season

Emergency WA Mobile App

- Soon to be announced by government the new app:
 - Mirrors capabilities of the Emergency WA website
 - Set custom watch zones (up to 10) to receive push notifications when warnings are issued
 - Greater accessibility with a read aloud tool
 - Access and listen to local emergency broadcasts (ABC radio)

2nd December - New District Officer SES

- Richard Bothe appointed to the DO SES position

Operational Key Points

- Following seasonal outlook for the coming bushfire season, the LSW Region will support a weighted incident response and coordination. Timely information and communication flow will be critical to ensure resource requests can be actioned. -
- **PAFTACS** - request to ensure earliest information and regular updates to incidents via Comcen (WebEOC)
- 1st Dec - LSW Zone Responses have commenced
- 5th December - State Preformed Interagency Team (Bravo) commences on call for the Bushfire Season
- LAT requests require strategies to support decision and approvals. The region will support incidents in developing strategies where required
- Change in Controlling Agency forms timestamps required to align to Section 13 and submitted minimum 1 hour before required
- Request for Police Assistance form silent on LG requirements and S39 options - region has escalated concerns
- BOM - changes to Incident Weather Forecast (IWF) - information and site:
- Community Liaison Unit (CLU) - the region continues to promote regional CLU members and welcomes local community members that may be interested in working within Evacuation Centres with their community during significant bushfire incidents



Department of **Biodiversity,
Conservation and Attractions**



Warren Region Update for ROAC meeting Thursday 5 December 2024

Prescribed Burning

Prescribed burning is well underway in Warren Region for spring 2024.

Donnelly District have commenced five burns and have burnt approximately 8,700 hectares.

Frankland District have commenced five burns and have burnt approximately 10,500 hectares.

Recent soaking rain has slowed prescribed burning activities.

Bushfire

Currently only have reported 4 fires in Donnelly District. The largest one being 9 hectares in size on the Muir Highway near Lake Muir which was reported as possible deliberate.

Fire Forum

Recently attend a Joint LSW and SW DFES, Police and DBCA Fire Forum in Bunbury on the 28th November. The forum was about bringing everyone up to date with recent changes and issues.

Jeff Bennett

Regional Leader Fire Management

Warren Region

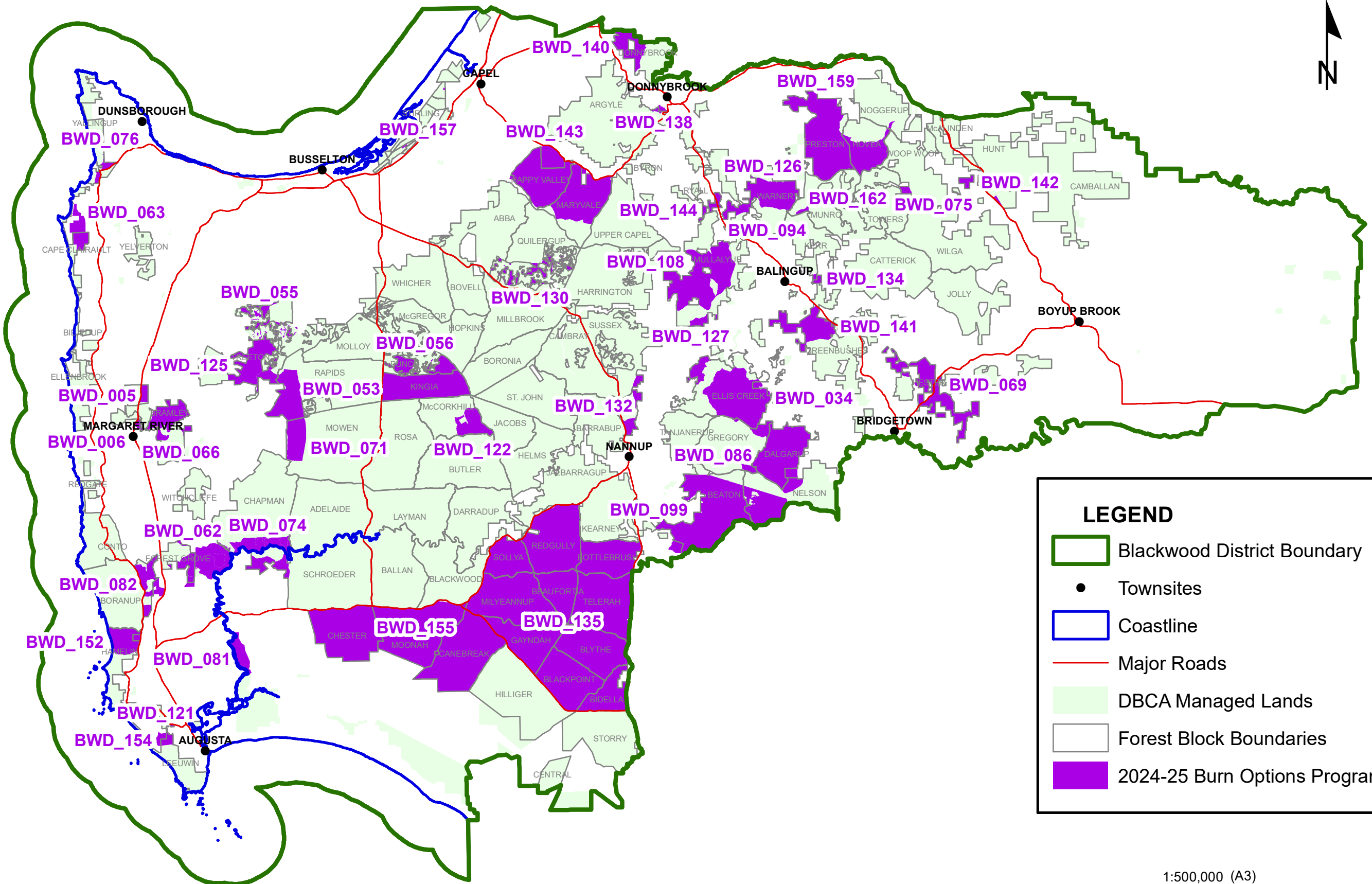
Manjimup

Warren Region

Locked Bag 2, Manjimup, Western Australia 6258
Phone: (08) 97 717 988 Email: warren.admin@dbca.wa.gov.au
dbca.wa.gov.au

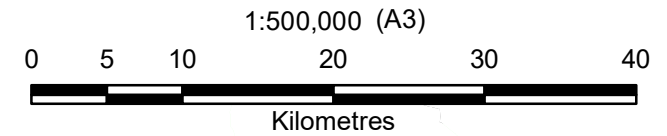
BLACKWOOD DISTRICT INDICATIVE PRESCRIBED BURN OPTIONS PROGRAM : 2024-25

AS AT AUGUST 2024



LEGEND

- Blackwood District Boundary
- Townsites
- Coastline
- Major Roads
- DBCA Managed Lands
- Forest Block Boundaries
- 2024-25 Burn Options Program



VBFSTAG Meeting: 26th October 2024

At a recent Volunteer Bush Fire Service Training Advisory Group (TAG) meeting, a number of agenda items were discussed and reported on that may be of interest to LSW ROAC members and firefighters. A summary of the key points follows and if you require more details or have any feedback, please contact me.

All of these outcome are as a direct result of local volunteer requests and comments via ROAC or the TAG members.

Skills Cards

The number of bushfire skills refresher cards/training options continues to grow and now sits at 24. Most Local Governments have now adopted their use as it provides a consistent and endorsed approach to refreshing your firefighter skill sets. They cover skills in 45-60 minutes exercises that include everything from map reading, radio skills, RUI layouts, basic firefighting techniques, pump operations etc.

The most recent addition is a Level 1 Incident Controller (First Responder) Skills Card which is aimed at brigade officers, crew leaders and trainee crew leaders who may be the first on scene to bushfires. The 45 minute set takes crews through what it required and why, followed by two scenarios including maps and/or photos of tactile map setups. The teams then proceed through the exercise before gathering to discuss the results.

A trial of this Skill Card took place with 26 participants from two BFB's in the City of Busselton in early November and involved all levels of brigade members. At the beginning of the session, not a single person expressed any confidence in being able to perform the role – not even brigade officers. At the end of the session 100% of all members said they were now comfortable with being able to perform the role.

There has been feedback that while many were now aware of the Skills Cards, it was not so easy to find them. A simple search in the volunteer hub (search 'skills cards') gives access to the full set. Also, the Bushfire Centre of Excellence (BCoE) is exploring other ways of disseminating the package. e.g. Earlier in 2024, a thumb drive containing these Skills Cards was given to CESM's to use within their LG areas.

Recognition of Current Competencies (RPL)

There has long been a frustration that newer fire brigade members that have arrived from interstate, or have been fire trained in the mining or oil and gas industries, have not

been able to have their skills recognised by DFES. This has required them to retrain by attending courses to ensure they understand and meet DFES standards and SOP's.

The attached Fact Sheet is now available on the volunteer hub (search 'rcc') and explains the new process to have those previously attained skills recognised by DFES. This only then requires them to complete a form and sit an assessment rather than having to sit through several days of face to face training.

Tactile Training Methods

Visitors to the BCoE may recall seeing/using the Tactile Training Models where custom fire scenarios can be set up using movable objects such as roads, railways, powerlines, dwellings, fire trucks etc. etc. on terrain backgrounds which is then used to train firefighters and brigade officers skills in a more realistic way than Powerpoint presentations. A Fact Sheet on the use of these models will be released in the new year and should provide a template for LG's to create their own sets of Tactile Training Models for their Trainer/Assessors to use during face to face courses.

Bushfire Training Quiz Questions

For many years (certainly for the past 30 years!), there has been a repeating issue with the quality of some of the written/verbal assessment questions given to trainee firefighters. The 'quizzes' have been regularly plagued by questions containing double negatives, terms such as 'circle the *most* appropriate' etc. This has often created confusion and frustration for trainees and Trainer/Assessors alike as it appeared the creators of the quizzes were trying to trick people rather than simply test that they have grasped the underlying concept.

Following feedback to the TAG, BCoE have agreed to include this concern in their upcoming review of training packages under their control. In the interim, any feedback from trainees or trainers is again welcome so that any questions causing major concern can be addressed immediately.

DFES Driving Courses

There has been a long term back log up of volunteers wanting to complete their on road and off road driving courses, mostly due to lack of suitable Trainer/Assessors. Part of the problem is that it required Trainer/Assessors to do a 5 day course in Perth to qualify, which for volunteer Trainer/Assessors is a big ask. The result was that the majority of suitably trained people are career officers which also have to juggle work and family commitments.

Part of the solution was to recognize nationally accredited driving courses from other external providers which went a way to reducing the wait lists. However following a recent audit, a number of these providers have had their course recognition revoked.

One solution being looked at is that these providers can instead offer a simpler 2 day course that would satisfy DFES, but would not be nationally recognized. Local Governments and WALGA are examining the implications. In the meantime, the backlog is not likely to ease.

FCO Refreshers

Some local governments have implemented a requirement for all FCO's to complete a refresher training course every 5 years. The TAG is asking for feedback on whether individual local governments have implemented such an approach, or would be likely to in the future. Depending on the need, BCoE might be asked to produce a suitable training package with both face to face and online options.

Mid Band VHF Radios

During the current replacement program of the old (black) mid band VHF radios with newer (yellow) high band VHF radios across the fleet, a number of potentially problematic issues have arisen. When the new radios are installed, the programming is *different* from the older radios. For example, on the older radios, you would press F4 for scanning and F2 for GPS information. On the new programming, these have been reversed! There have also been reported differences with some steps previously requiring a short press, now needing a long press. This has resulted in radios in the same appliance having requiring different buttons to activate the same feature with obvious possible consequences.

The initial response from DFES comms was not considered acceptable by many TAG members and the issue has been elevated for further discussions. In the interim, all brigades where the mid band VHF radios have been 'upgraded', should ensure their crews are familiar with any potential conflicts.

As always, feedback and experiences from end users on any of the above is welcome and helps produce a better outcome for volunteer bush firefighters.

Peter Stark

E: pstark@marlasecurities.com.au

M: 0419 920 205

Bushfire Operations Committee Communique

Meeting date: Tuesday, 19th November 2024

Location: Bushfire Centre of Excellence, 20 Dollyup St, Nambeelup

The BOC met for their final meeting of 2024 at the DFES Bushfire Centre of Excellence in Nambeelup.

ESL/LGGS Working Group update

Presentation by BOC Deputy Chair Craig Stewart

- A brief update on progress and discussions of the working group was provided to the BOC.
- The group have been looking at similarities in the Auditor General reports from 2017 and 2022 which report common themes and issues raised in the BOC such as:
 - Inequities of overspend and underspend
 - The importance of the CESM role and their impact on outcomes and equity
- So far the working group been focussed on the whole picture and have not yet looked at the list of eligible items. It was agreed that the current list of items should be reviewed.

LGGS eligible items – Fast fill trailer specifications

Presentation by DFES Rural Fire Division Executive Director Murray Carter

- The BOC were requested to provide some guidance noting the significant number of requests to fund fast fill trailers received and the variability in cost and specifications. BOC have been asked for assistance in developing a standard.
- Members discussed the specification options with a number of members providing comment on their regions current trailers and history of individual brigades resourcing.
- It was agreed there is a need for some consistency, with a couple of variations on standard options and the flexibility to add on.
- The BOC will form a working group to investigate and consolidate a standard list of specifications.

Consolidated Emergency Services Bill Consultation

Presentation by Leah Brown, DFES Legal and Legislation

- Following the previous afternoon's half-day session on the Consolidated Emergency Services Bill, discussion continued on relevant topics requested by members.
- An Emergency Services Consultation Exposure Draft Bill is being drafted, which is intended to be used for public consultation for at least 3 months.

The next BOC meeting will be scheduled for February 2025.

1. DFES Managers are finalising the regional training course requirements for confirmation of the 2025 Regional Training Calendar for VFERS, SES, MR, VFES and BFB (where applicable across all services). Dates and trainer assessors will hopefully be confirmed by the end of Dec 2024 and courses created in eAcademy early in 2025. Please have volunteers regularly check the courses available for nomination in eAcademy and apply as early as possible. Once applications are in eAcademy your BGU supervisor will approve these, and the course coordinator will confirm who has been successful in gaining a place. Please notify your volunteers that just because they apply for a course doesn't mean they will get a place to attend. Some courses such as Bushfire Safety Awareness, Firefighting Skills, USAR Cat1, AIIMS 2017 and Incident Controller (Level 1) may be delivered as there is the need and volunteers become available at the brigade level.
2. Thank you to the existing endorsed trainer assessors that delivered approximately 240 courses this year. If anyone wishes to become an endorsed trainer assessor, please have them discuss this with their BGU supervisor and relevant DFES District Officer. We welcome subject matter experts to attend our courses and be involved in training delivery prior to commencing the endorsement process as a "trial".
3. I have been working with Bryce Edwards, FPC to train timber harvesting contractors in AIIMS Awareness, Bushfire Safety Awareness and Firefighting Skills so they meet the mandatory BFF training to attend a wildfire. They may be used in the future for road clearing or other firefighting tasks, if available via FIFWA. We will continue to train more contractors in 2025.
4. I have been working with Naturaliste and Busselton MR volunteers, and we now have approximately 25 trained and available personnel to fill fire support tasks, as required. This will be particularly for Logistics i.e. ground support, runner and/or water bomber reloader duties this HTP.
5. If CESM's and/or BFB training coordinators have a 2025 training calendar by the end of December 2024, available for us, the DFES LSW admin staff may be able to create courses in eAcademy over Jan/Feb 2025. We will supply physical files to assist with the admin support for course coordination prior to the course being conducted. One of DFES's KPI's is to report on the number of planned courses so we would like you all to ensure we have these recorded appropriately in eAcademy. If you require any eAcademy administration training for your volunteers, please let me know.

Regards,

Donna VIRGO

Regional Training Coordinator

Lower South West Region

58 - 60 Giblett Street, MANJIMUP WA 6258

T: 08 97716800 M: 0428 401 033

E: Donna.Virgo@dfes.wa.gov.au dfes.wa.gov.au



FOR A SAFER STATE



OPERATIONAL CIRCULAR 70/2024

File: D03607

December 2024

STATE AERIAL FIREFIGHTING AIRCRAFT START DATES – UPDATE 2

Key Message

Planned seasonal aerial firefighting aircraft have commenced operations for the 2024/2025 southern bush fire season, including the recent commencement of additional resources based at Manjimup and Albany.

What's happening?

Aerial firefighting resources are being brought online in a staggered manner and relative to risk. Manjimup and Albany bases have commenced operations. Grain Harvest Strike Team 3 at Esperance has finished.

With the publishing of this update circular, previous aircraft start date circulars (63/2024 and 66/2024) have been archived. No further start date circulars are planned. The Start Dates tables in this circular will be updated when the remaining aircraft come online.

What does it mean for me?

Operational personnel should familiarise themselves with relevant aspects of aerial firefighting such as fireground safety, Ground Controller functions, request/mobilisation procedures for aerial firefighting aircraft, and the new retardant application guide linked to below.

Further Information

Further information on aerial firefighting is available at [DFES Aviation Services](#), and specifically within the resources listed below:

[Ground Controller Student Resource](#)

[WA Aerial Fire Suppression Request and Dispatch Procedures](#)

[SAP 3.11.A - Aerial Suppression Mobilisation](#)

[SOP 3.11.01 - Aerial Suppression Response](#)

[Field Guide 3.11 - Air Operations.](#)

[Guidance Note: Use of Retardant – Aircraft Application](#) *New

CRAIG WATERS AFSM

DEPUTY COMMISSIONER OPERATIONS

Target Audience: All Operational personnel involved in Bushfire Operations				
A	B	C	D	Vol
O.I.C. is to communicate content to all relevant personnel under their command, discuss implications, and sign appropriate box above. Once completed Circulars shall be filed on station and forwarded to Information Resources at the end of each financial year.				
OC-70-24	Issue Date:	Contact:	Aviation Services	
Page 1 of 1	Dec 2024	adam.whitford@dfes.wa.gov.au		

2024-25 Southern bushfire season aerial firefighting fleet

Start date Updated 11/12/24	Resource by base	Type and capacity or radio callsign	Hours of operation
JANDAKOT			
Commenced	2 x Helitaks	Helitak 673,674 Bell 214B with 2,650 L	0900 - 1800
15/12/2024	2 x Helitaks	Helitak 676,677 Bell 214B with 2,650 L	0900 - 1800
Commenced	2 x SEAT/bomber	AT 802 with 3,150 L	0600 - 1800
Commenced	Air Attack supervision ^R	Air Attack 1	0600 - 1800
Commenced	Air Attack supervision ^R	Air Attack 5	0900 - 1800
Commenced	Air Attack supervision ^{FW}	Air Attack 6	0600 - 1800
Commenced	Air Attack supervision and utility (all hazards) helicopter	Air Attack 7 Dauphin	0900 - 1800
Commenced	Aerial Intelligence Surveillance Reconnaissance (ISR) helicopter	Air Intel Dauphin	0900 - 1800
Commenced	Linescanner and strategic ISR aeroplane	Firescan 125	0900 - 1800
GINGIN			
Late December	2 x Helitaks	Helitak 668, 669 Black Hawk with 4500 L	0900 - 1800
SERPENTINE			
Commenced	2 x Helitaks	Helitak 678,679 Black Hawk with 4500 L	0900 - 1800
BUNBURY			
Commenced	2 x SEAT/bomber	AT 802 with 3,150 L	0600 - 1800
Commenced	Air Attack Supervision ^{FW}	Air Attack 2	0600 - 1800
BUSSELTON			
Commenced	2 x Helitaks	Helitak 676,677 Bell 214B with 2,650 L	0900 - 1800
Commenced	Large Air Tanker (LAT)	C -130H with 15140 L	0900 - 1800
Commenced	Birddog AAS ^{FW}	Birddog 125	0900 - 1800
MANJIMUP			
Commenced	2 x SEAT/bomber	AT 802 with 3,150 L	0600 - 1800
Commenced	Air Attack Supervision ^{FW}	Air Attack 3	0600 - 1800
ALBANY			
Commenced	2 x SEAT/bomber	AT 802 with 3,150 L	0600 - 1800
Commenced	Air Attack Supervision ^{FW}	Air Attack 4	0600 - 1800

R: Rotary wing platform/helicopter **FW**: Fixed wing platform/aeroplane

All aircraft locations are nominated bases and start times are based on state and regional risk assessments

2024-25 Southern bushfire season aerial firefighting fleet

Start date Updated 11/12/24	Resource by base	Type and capacity or radio callsign	Hours of operation
GRAIN HARVEST STRIKE TEAM 1: Geraldton* until 12 Dec 2024			
Commenced	2 x SEAT/bomber	AT 802 with 3,150 L	0600 - 1800
	Air Attack supervision	Air Attack 8	
GRAIN HARVEST STRIKE TEAM 2: Narrogin* until 19 Dec 2024			
Commenced	2 x SEAT/bomber	AT 802 with 3,150 L	0600 - 1800
	Air Attack supervision	Air Attack 9	
GRAIN HARVEST STRIKE TEAM 3: Esperance			
Finished			

* The Grain Harvest Strike Teams will be relocated as required based on regional risk assessments



SAFETY CIRCULAR 05/2024

File: D36462

August 2024

WORKING AT HEIGHTS

Key Message

Working at heights involves tasks where there is a risk of falling from one level to another, potentially causing injury. [Safety Circular 01/2021 - Working at Heights Mandatory Fall Protection Device](#) and [Safety Circular 05/2021 - Portable Ladder Use](#) remain in effect, and all personnel must adhere to these directions until appropriate mitigation measures, processes, and equipment are in place. A Height Safety Project Manager has been appointed to manage these efforts.

What's been happening?

The Height Safety Project Advisory Team (PAT) is nearing the completion of its recommendations for appropriate height safety equipment and systems aimed at reducing fall risks for DFES operational personnel, with short, medium, and long-term goals. They are collaborating with the newly appointed Height Safety Project Manager, to implement the identified control measures.

What do Officers in Charge and Crew Leaders need to do?

Officers in Charge (OIC) and Crew Leaders must continue conducting risk assessments and, where possible, implement a fall protection system before deploying crews. The risk assessment should evaluate the necessity of working at height and, where feasible, identify alternative methods that eliminate the risk of falls. [WorkSafe WA Code of Practice – Managing the risk of falls at workplaces](#) offers guidance on meeting the work health and safety standards outlined in the Work Health and Safety legislation.

Are there situations where there is an exemption from using a fall protection device?

Fall protection devices **may** be exempt only in the following circumstances.

- Working at heights is critical to the immediate rescue and protection of life, AND
 - all alternative measures have been considered and assessed as not possible to implement immediately, AND
 - all possible measures are implemented to minimise the risk of injury as soon as practicable.

A portable ladder may only be used without a fall protection device when the OIC determines:

- Mandatory fall protection measures are impractical,
- Operations when using a portable ladder do not exceed a height of 3 metres,
- The use of a portable ladder will mitigate/prevent escalation of the incident.

Note: Ladder training drills, using DFES training towers may be conducted under the supervision of an OIC or Crew Leader subject to compliance with Safety Circular 05/2021.

Target Audience: Operational volunteers and career staff				
A	B	C	D	Vol
O.I.C. is to communicate content to all relevant personnel under their command, discuss implications, and sign appropriate box above. Once completed Circulars shall be filed on station and forwarded to Information Resources at the end of each financial year.				
SC-05-24	Issue Date:	Contact:	Height Safety PAT	
Page 1 of 2	Aug 2024	Rachael.Robertson@dfes.wa.gov.au		



What DFES is doing?

The Height Safety Project Manager will be responsible for managing the operational height safety training program, equipment procurement, and revisions to the working-at-heights doctrine. These safety initiatives, including the training program and equipment, will be rolled out across both metropolitan and regional areas over 12 to 18 months. The project aims to enhance the safety of DFES operational personnel and ensure compliance with Work Health and Safety legislation.

Further information is available from Rachael.robertson@dfes.wa.gov.au, Project Manager, Height Safety.

CRAIG WATERS AFSM
DEPUTY COMMISSIONER OPERATIONS

Target Audience: Operational volunteers and career staff				
A	B	C	D	Vol
O.I.C. is to communicate content to all relevant personnel under their command, discuss implications, and sign appropriate box above. Once completed Circulars shall be filed on station and forwarded to Information Resources at the end of each financial year.				
SC-05-24	Issue Date:	Contact:	Height Safety PAT	
Page 2 of 2	Aug 2024	Rachael.Robertson@dfes.wa.gov.au		



SAFETY CIRCULAR 6/2024

File: D36538

September 2024

3.4 URBAN TANKER PUMP ISSUES

Key Message

All CFRS, VFRS, BFB and VFES Units with 3.4 Urban Tanker (UT) appliances which were built from 2015 onwards should ensure they follow all actions described in this circular immediately.

What happened? / What's been happening?

DFES has become aware of an evolving issue with the wear of pumps installed on builds of 3.4 UTs (from 2015 onwards). Although it has resulted in a very low number of pump failures throughout the entire State, DFES is taking the matter seriously.

DFES is collaborating with the appliance builder and pump manufacturer. An investigation has identified it is a manufacturing issue. A solution is being developed by the manufacturer and DFES will assist them to implement a remediation program.

Despite the low risk of pump failure, several immediate actions are being implemented to manage the risk effectively.

What does it mean for me? / What do I need to do?

Brigade and Unit leadership should ensure the following actions are undertaken when responding to incidents when the 3.4 (UT) is the primary appliance:

1. If using the 3.4 UT for internal structure firefighting, a dedicated pump operator **must** be in place to monitor the pump's operation.
2. Ensure that when attending bushfires, LACES protocols are always observed.
3. If there are any abnormalities observed with pump operations, withdraw crews immediately to a safe location.

In addition, when operating the 3.4 UT the following process should be followed:

1. Ensure the Discharge Relief Valve is operational and turned on when pumping. The operation can be checked by following the "Pressure relief valve weekly check" in the DORM.
2. Where possible, close branches and valves slowly to reduce the likelihood of water hammer.
3. Idle pump for 3 minutes prior to shut down.

Target Audience: All Operations firefighting staff and volunteers				
A	B	C	D	Vol
O.I.C. is to communicate content to all relevant personnel under their command, discuss implications, and sign appropriate box above. Once completed Circulares shall be filed on station and forwarded to Information Resources at the end of each financial year.				
SC-6-24	Issue Date:	Valid Until:	Contact:	Asset Design and Fleet Delivery
Page 1 of 2	Sep 24		John.Kagis@dfes.wa.gov.au	



These actions are recommended to ensure that proper pump operating processes are followed while this investigation occurs.

All Brigades and Units with affected 3.4 UTs will be contacted by DFES.

Further information

Contact the Superintendent Asset Design and Fleet Delivery John Kagis
John.Kagis@dfes.wa.gov.au

CRAIG WATERS AFSM
DEPUTY COMMISSIONER OPERATIONS

Target Audience: All Operations firefighting staff and volunteers				
A	B	C	D	Vol
O.I.C. is to communicate content to all relevant personnel under their command, discuss implications, and sign appropriate box above. Once completed Circulars shall be filed on station and forwarded to Information Resources at the end of each financial year.				
SC-6-24	Issue Date:	Valid Until:	Contact:	Asset Design and Fleet Delivery
Page 1 of 2	Sep 24		John.Kagis@dfes.wa.gov.au	



DFES General Circular No: 132/2024

File: D10631

5 September 2024

Bushfire Trainer Assessor Survey and Professional Development

Opportunities

We are pleased to inform you that the Bushfire Centre of Excellence (BCoE) recently surveyed 431 bushfire trainer assessors, receiving 71 responses. The feedback was generally positive, highlighting a strong interest in more professional development and networking opportunities.

In response to the survey results, the BCoE will be offering a professional development webinar on blended learning on 22 October, focusing on the recently released Blended Bushfire Safety Awareness. This follows previous online trainer assessor professional development forums offered by the BCoE in 2022 and 2023. An RSVP link will be shared with Bushfire Safety Awareness trainer assessors initially to determine interest, with the opportunity to be offered to other bushfire trainer assessors if there are places available.

Additionally, the BCoE is also planning a one-day in-person bushfire training forum in May 2025. To ensure equitable access, there will be five spots allocated per region, and the expression of interest process will commence in February 2025.

We appreciate your continued dedication and look forward to your participation in these upcoming events.

For more information, please contact the BCoE Training team at BCoETraining@dfes.wa.gov.au.

JOHN TILLMAN AFSM
CHIEF SUPERINTENDENT BUSHFIRE CENTRE OF EXCELLENCE



DFES General Circular No: 147/2024

File: D10631


3 October 2024

Release of online learning – Tree Hazard Awareness

The Bushfire Centre of Excellence (BCoE) is pleased to announce the release of the DFES1096 Tree Hazard Awareness online course. While this course is not mandatory, it is strongly recommended for all operational firefighting personnel.


The Tree Hazard Awareness course provides essential knowledge on identifying and mitigating tree hazards in the field. The course covers topics such as tree hazard recognition, risk assessment, and safe work practices around hazardous trees during bushfire response or mitigation. The module can be completed in approximately 30 minutes.

To access the course, please log in to [eAcademy](#) and search for the DFES1096 Tree Hazard Awareness course occurrence in the Course Catalogue.



Tree Hazard Awareness

Available for an unlimited time

 Online # 22259409

For more information, please contact the BCoE Training Team at BCoETraining@dfes.wa.gov.au.

CRAIG GARRETT AFSM
A/CHIEF SUPERINTENDENT BUSHFIRE CENTRE OF EXCELLENCE



DFES General Circular No: 162/2024

File: D34661

1 November 2024

**THRIVING AT DFES: MENTAL HEALTH, SAFETY AND WELLBEING
STRATEGY AND ACTION PLAN 2024 - 2028**



DFES has marked a major milestone in launching the [Thriving at DFES: Mental Health, Safety and Wellbeing Strategy and Action Plan 2024-2028](#), reaffirming our commitment to be a mentally healthy workplace; where everyone feels safe, supported, valued and included, and no one is left behind.

The Strategy and Action Plan is referred to as **Thriving at DFES** with the goal for everyone to thrive at work. ***Because when you thrive, we thrive!***

Our key messages:

- Mental health and wellbeing is more than the absence of mental illness
- Life can be an emotional roller-coaster
- Mental ill-health does not discriminate – it can impact anyone
- There is no room for stigma
- Mental health is everyone's business – it is a shared responsibility
- Self-care is vital for mental health and wellbeing
- Social support and connectedness are essential
- Encourage help seeking behaviours
- Help is always available – you are not alone
- Together we need to build our practical skills and demonstrate inclusive and positive behaviours.

It's essential that we all play our part to support and embed these key messages so that everyone can work towards their personal best and ultimately thrive.



Thriving at DFES at its core is people centred and evidence informed, whilst continually evaluated to measure effectiveness and to ensure ongoing improvement. Good mental health, safety and wellbeing practices will be embedded into everything we do; this includes alignment with existing policies, procedures and plans, where practicable.

Thriving at DFES has four focus areas which were developed in response to the 2023 workforce perception survey. We've listened to your feedback and embedded the focus areas to prioritise and enhance related initiatives and activities:

1. Building Holistic Health

Wellbeing is multilayered with no one size fits all. Harnessing an approach that is multifaceted, integrated and holistic will lead to the greatest benefit for individuals, teams and the organisation.

2. Start Well and Finish Well (Recruitment to Retirement)

It is imperative to offer tailored programs and support to empower our people at whatever stage they are at.

3. Empowering our Managers and Leaders

Leaders play a vital role in fostering the wellbeing of their teams. We will build their skills and capability so they can help build mentally healthy workplaces.

4. Designing Smarter Work

When work is designed well it promotes positive mental health and wellbeing, fosters creativity, innovation and drives optimal job performance.

Please join us online to celebrate the launch of Thriving at DFES 2024-2028 and to learn more about our brand-new activities and accompanying resources available to you:

Online Launch Webinar

Thursday 7 November 2024

10:00 - 10:30

[Join the live stream here](#)

To find out more about Thriving at DFES, check out the dedicated pages on the [Staff Intranet](#) and [Volunteer Hub](#).

For more information, please contact thriving@dfes.wa.gov.au or (08) 6392 1502.

STACEY NAUGHTIN
DIRECTOR HUMAN RESOURCES AND SAFETY



DFES General Circular No: 167/2024

File: 24/296130

31 October 2024

WA Emergency Services Volunteers Hardship Assistance Scheme

If you are a volunteer going through a tough time, you may be eligible for support through the WA Emergency Services Volunteers Hardship Assistance Scheme (the Scheme).

Established in 2015, the Scheme assists volunteers who are unable to meet minimum living expenses due to unexpected events. Whether you are dealing with illness or injury, loss of a job or income, the passing of a loved one, a relationship breakdown or the impact of a natural disaster or other emergencies, the Scheme is here to help you meet essential living expenses and ease the burden during difficult times.

Eligible volunteers can receive up to \$6,000 in hardship assistance to cover costs such as:

- outstanding utility accounts and charges
- general household expenses
- funeral expenses for a family member
- unexpected costs due to accident or injury to self or family member
- self-employment expenses
- support for dependent family members
- last resort welfare assistance for self or family member
- medical expenses
- Shire or council rates
- mortgage or lease expenses.

Emergency claims up to \$2,000 are also available without completing the full application form. Additionally, the governing committee may offer a special emergency grant of \$2,000 to a volunteer who has lost or sustained significant damage to their primary residence.

For more information about the Scheme including eligibility, please visit waesvhas.org.au or contact your association. Full advice on applying for a grant can be found under the “Apply” link on the website.

**DARREN KLEMM AFSM
COMMISSIONER**



DFES General Circular No: 178/2024

File: 24/309862

22 November 2024

Updates to the BOM Incident Weather Forecast Request System

Key Message

The Bureau of Meteorology (BoM) Incident Weather Forecast (IWF) request system will be updated to include the option to specify sub-fuel types for bushfire or prescribed burn requests. Fire Behaviour Indices (FBI) will now be calculated using these sub-fuel types, providing greater accuracy and relevance.

Implementation date

From Thursday 28 November 2024, subject to final testing and release procedures.

What Are the Advantages?

The key benefit of this update is the ability to select a representative fuel type for any incident location, leading to more accurate FBIs in IWFs. Previously, FBIs were calculated using one of the eight primary fuel types, which employed conservative assumptions. While this approach ensured safety margins, it often produced overestimated indices. The new system addresses this limitation by incorporating sub-fuel types, allowing for more tailored and realistic outputs.

Key Changes to the Incident Weather Forecast Request System

1. Order and Layout Adjustments

- The *Incident Details* section has been reorganised for better usability.
- A new option has been added to select a desired sub-fuel type.

2. Fuel Type and Sub-Fuel Type Selection

- The state/territory selected will determine the fuel types available.
- For Western Australia, the requester may choose from the following:
 - *Fuel at grid point*
 - *No FBI required*
 - *Forest*
 - *Grassland*
 - *Mallee Heath*
 - *Pine*
 - *Shrubland*
 - *Spinifex*
 - *Woodland*



3. Option Details

- *Fuel at grid point*: Uses the sub-fuel type from the AFDRS Fuel Type map at the incident location.
- *No FBI required*: No FBI will be calculated.
- If either "*Fuel at grid point*" or "*No FBI required*" is selected, the sub-fuel type option will be disabled (greyed out).
- If one of the eight primary fuel types is selected, the requester must choose the appropriate sub-fuel type (a 4-digit code with a brief description) *.

*The Bushfire Technical Services team are available to provide advice on the selection of an appropriate sub-fuel type option at AFDRS@dfes.wa.gov.au

Other Changes

- Upon submitting a request, the requester will receive an automated email:
"Please call the Fire Weather desk on (phone number) to confirm receipt of the IWF Request and to discuss any sensitivities or watch points for this request. This is an automated message. Do not reply to this email."

For more information contact webreg@bom.gov.au or wadutyofficer@bom.gov.au

JACKSON PARKER
DIRECTOR BUSHFIRE TECHNICAL SERVICES



LOWER SOUTH WEST

REGIONAL OPERATION ADVISORY COMMITTEE (ROAC) CBFCO REPORT

Meeting Date: 5/12/2024 Meeting Location: Donnybrook

Local Government or Stakeholder organisation: Shire of Augusta Margaret River

Operational Incidents/issues:

- The Shire had been having serious issues with our Group Call notification system. After much investigation using trial and error of different products and procedures over several weeks, this has now been resolved with the introduction of a new system.
- We have attended several calls to assist landowners who were concerned about losing control of their fuel reduction burns. Most of these were simply one tree alight that the landowner could not deal with and none of these were actually serious. We applaud landowners for calling in assistance early rather than waiting to see if things might get better!
- We have attended several fires caused by accidental means that have been dealt with quickly but have highlighted the need to monitor changing weather conditions. Despite a wet spring and cooler daytime temps it seems that fuels have dried out rapidly in the past couple of weeks. This has started a conversation within the Shire around the possibility of bringing in the Prohibited Burning Season earlier than the prescribed date of the 22nd of December.
- BFAC has asked the Shire to highlight with Telstra the lack of mobile phone coverage in areas that used to have coverage but now have limited service after the 3G service was turned off. This is especially noticeable during periods of high visitor numbers. BFAC has also asked the Shire to look into the possibility of obtaining a mobile Starlink or similar type of equipment to enhance communication capabilities at an incident.

•

Training Courses conducted:

- The new Bush Fire Safety Awareness training course was held at Rosa Brook in September
- Fire Fighting Skills course was held in October at Rosa Brook
- Due to several new members joining brigades recently, we will running a Bush Fire Safety Awareness (Blended) course and a Fire Fighting Skills course during December.

Administration / Procedures

- The Restricted Burning Period was introduced on the scheduled date and issuing of Permits has been steady with few issues. One landowner was refused a Permit as he had not done enough preparation. This meant that he could only apply for a Permit through the Chief or the CEO in accordance with the Bush Fire Regulations.
- Some of the FCOs have stopped issuing Permits due to fully cured grass and dry bush.

Appliances / Facilities:

- New heavy appliances are expected for Molloy Island and East Augusta
- Gracetown has received its new 3.4.

- The 3.4 Urban Tanker pump issues were taken care of onsite by Frontline rather than having to send them to Collie for several days. Thanks to DFES for coordinating this process.

Bush Fire Risk Planning / Mitigation

- The Shires BRMP has been released to the BFAC for feedback on the first draft.
- Shire staff met with OBRM to address and outline issues encountered and a potential new Resilience based direction for the Shire and another day conducting site visits to provide some context to OBRM staff about the realities of the risk in the Shire.
- The Shire has submitted a MAF Round 2 application and is awaiting finalisation of the Rd 2 applications.
- The Shire has successfully completed 6 Hazard Reduction Burns and assisted DFES with another.
- Two burns were cancelled due to weather conditions and lack of volunteer availability.

Report prepared by: CBFCO David Holland

CHIEF FIRE CONTROL OFFICER REPORT - 5th DECEMBER, 2024
DONNYBROOK/BALINGUP SHIRE

Welcome BRIAN DIX New Deputy

Since the last meeting in August, we have had 11 escaped burns.

We have had 10-12 deliberate fires in the south of our Shire, all different times and mainly DBCA land.

I believe the Blackwood Valley Response begins today. This year before we respond let Chiefs and Deputies talk before we pull our Volunteers away from their work places and then stand them down.

I hope Styles tower is manned shortly.

Training and burn over drills have been well attended in our Shire.

Permit season for our Shire will end on 14th December, 2014.

MAX WALKER
CBFCO