



Shire of **Ngaanyatjarraku**

ON A JOURNEY

ATTACHMENTS

Ordinary Council Meeting
27 May 2026

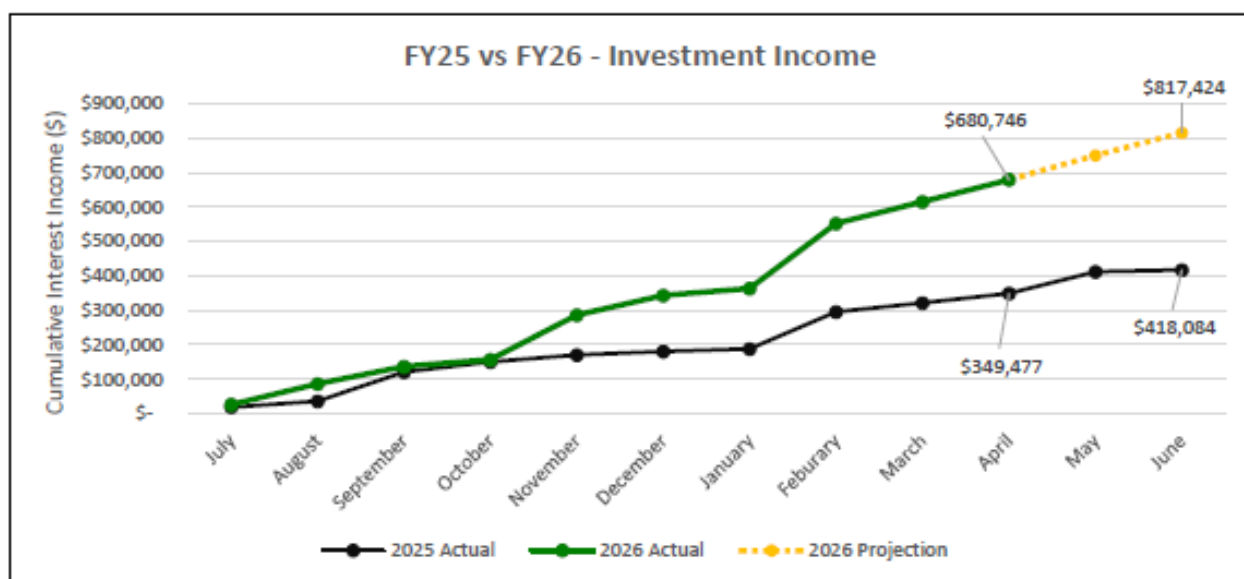
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Investment 10.1 Investment Register – April 2026

Cash Position Summary as at 30 April 2026

Account	Balance (\$)	Annual Interest Rate	Maturity Date
Municipal Funds:			
Municipal Account - xxx911	350,518	0.00%	At Call
Municipal Premium - xxx534	618,473	2.95% (balances > \$999,999)	At Call
Term Deposit - xxx513	2,500,000	4.49%	17/06/2026
Term Deposit - xxx349	1,000,000	4.43%	22/06/2026
Term Deposit - xxx845	1,000,000	4.99%	18/12/2026
Term Deposit - xxx409	2,000,000	5.36%	25/01/2026
Term Deposit - xxx068	2,000,000	5.32%	13/02/2027
Reserve Funds:			
Term Deposit - xxx596	5,000,000	4.23%	02/05/2026
Term Deposit - xxx699	3,293,678	4.39%	28/05/2026
Total Cash & Investments	17,762,669		



Note

Current year annual interest to June 2026 is a projection. Projection assumes balances are reinvested upon maturity at interest rates and terms we are currently being offered. Projections are subject to change and will be updated as more information becomes available.

Commentary

Investment income continues to track well above last year (+\$331k YTD) and is projected to reach approximately \$817k for the full 2025/26 year (\$418k in 2024/25), exceeding budget expectations due to sustained higher interest rates and a more active approach to investments compared to the previous year.

Liquidity remains strong with \$7,762,669 (44% of portfolio) available on call or within 90 days.

Compliance Statement

All investments are held in accordance with Council's Investment Policy and the Ministerial Investment Order under Section 625 of the Local Government Act 1993.

Attachment 10.2 – Payment by Employees via Purchasing Cards

27 March – 26 April 2026

Payee Name	Debit Amount	Date	Transaction Description
Qantas	\$588.57	27/3/26	Flight - Finance Manager - Kalgoorlie to Perth 26/3/26
Reddy Express Service Station	\$257.49	28/3/26	Fuel 1HXJ715 - Esperance
Qantas	\$2,315.69	30/3/26	Flight - Finance Manager - Perth - Adelaide - Perth 8 & 10 April 2026
Virgin	\$638.70	1/4/2026	Flight Gov Manager - Adelaide to Perth 19/4/26
Chartair	\$368.43	2/4/2026	Flight Warburton to Alice Springs - 30 April 2026 for Gov Manager
Qantas	\$908.03	2/4/2026	Flight - CEO Perth - Adelaide return 26/4 - 4/5/26
Atlantic Tower Motor Inn	\$541.00	8/4/2026	Accommodation FM 8-10 April
Chartair	\$368.40	8/4/2026	Flight CEO Warburton to Alice Springs 16 April 2026
Qantas	\$480.82	8/4/2026	Flight BMO Perth to Adelaide 27/4/26
Qantas	\$1,332.45	8/4/2026	Flight - CEO Adelaide to Perth 12/4/26
Qantas	\$1,409.98	8/4/2026	Flight - CEO Alice Springs to Adelaide 17/4/26
JB Hi Fi	\$153.95	9/4/2026	Charging cables for vehicles
Wilson Parking	\$30.41	10/4/2026	Carparking - 9/4/26
Wilson Parking	\$30.41	11/4/2026	Carparking - 10/4/26
Taxipay Australia	\$50.39	12/4/2026	Taxi fare - 12/4/26 Perth Airport to Hotel
Cabfare	\$54.91	16/4/26	Taxi fare - 16/4/26 AS Airport to Hotel
Starlink Internet	\$486.00	17/4/26	Internet Roam and residential 22/4-22/5/26
Qantas	\$892.70	20/4/26	Flight - Gov Manager - Alice Springs to Adelaide 20/4/26
Somerton Park Day	\$93.90	21/4/26	Personal transaction incorrect credit card used
Starlink Internet	\$486.50	22/4/26	Internet data block 17/4-17/5/26
Qantas	\$18.21	22/4/26	Change fee for Cr Thomas 18/6/26

Qantas	\$481.32	22/4/26	CEO Travel - Perth to Adelaide 2/5/26
Qantas	\$45.00	22/4/26	Booking fee - for change of flight Cr Thomas
Qantas	\$110.00	22/4/26	Change fee for Cr Thomas 18/6/26
Officeworks	\$79.00	26/4/26	Office supplies
Uber	\$16.61	26/4/26	Transport Perth Airport to Hotel 26/4/26
Card Fee	\$10.00		
Total	\$12,238.87		

Attachment 10.4 – Council Resolution Register – April 2026

Council Resolution Tracker						
Shire of Ngaanyatjarraku						
Resolution Reference	Resolution	Entry Date	Completion Date	Officer	Action	Resolution Status
13.1.30072025	That Council authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 104A Warburton for a further 12 months, and to be reviewed in July 2026.	30-Jul-2025	30-Jul-2025	D.Mosel	Report to Council in July 2026	Review July 2026
10.8.24.09.2025	<ul style="list-style-type: none"> The draft Deed of Extension of Sublease J096492 has been prepared and circulated for consent. The renewal process is progressing in accordance with statutory requirements and partnership agreements. The Shire is awaiting formal consents from Warburton Community Inc and the Minister for Aboriginal Affairs. The CEO will report back to Council to advise the finalisation of Sublease J096492. 	24-Sep-2025	24-Sep-2025	D.Mosel	Report back to council upon the finalisation of the agreement	Ongoing
10.5.25.03.2026	That Council by absolute majority 1. Authorises the CRD to waive adopted fees and charges for the rental of Lot 183 Warburton (Early Learning Complex) and Lot 255b Motel Street, Warburton and 2. Authorises Lot 183 Warburton (Early Learning Complex) and Lot 255b Motel Street, Warburton to be provided to Ngaanyatjarraku Council Group on a month-to-month basis to be reviewed in three (3) months (June 2026) 3. Authorises the CEO to provide to NG Council for a period of three months and to execute a lease agreement for both properties	25-Mar-2026	24-Jun-2026	GM	To be reviewed in June 2026 Lease agreement have been executed	To be reviewed in June 2026
Apr-26						
9.1.29.04.2026	That the minutes of the Ordinary Council Meeting held on 25 March 2026 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.	29-Apr-2026	29-Apr-2026			Completed
10.1.29.04.2026	That Council receive and note the Council Investment Register detailing investment activity for March 2026 within the Financial report. (Attachment 10.1).	29-Apr-2026	29-Apr-2026			Completed
10.2.29.04.2026	That Council receive and note the listing of payments made by authorised employees using transaction cards for the period of 27 February 2026 to 26 March 2026 (Attachment 10.2)	29-Apr-2026	29-Apr-2026			Completed
10.3.29.04.2026	That Council receive and note the Chief Executive Officers Report for 23 March to 24 April 2026.	29-Apr-2026	29-Apr-2026			Completed
10.4.29.04.2026	That Council receive and note the Council Resolution Register for April 2026 as presented in this meeting agenda, as a true and correct record, and confirms that it is satisfied that decisions marked as 'complete' have been fully enacted to the satisfaction of Council (Attachment 10.4)	29-Apr-2026	29-Apr-2026			Completed
10.5.29.04.2026	That Council resolves to: 1. Approve the execution of the Goldfields Voluntary Regional Organisation of Councils (GVRQC) Memorandum of Understanding 2026-2028; and 2. Authorise the Common Seal of the Shire of Ngaanyatjarraku to be affixed to the GVRQC Memorandum of Understanding .	29/04/2026	29/04/2026			Completed
10.6.29.04.2026	That Council 1. Authorise the Common Seal of the Shire of Ngaanyatjarraku to be affixed to the Funding agreement – Sport and Recreation Program 2025/26.	29/04/2026	29/04/2026			Completed
10.7.29.04.2026	That Council notes and receives the commendations from the Office of the Auditor General acknowledging the Shire of Ngaanyatjarraku's performance in financial reporting and financial management controls for the 2024-2025 Financial Audit.	29/04/2026	29/04/2026			Completed
11.1.29.04.2026	That Council notes and receives the Operational Services Action Report for April 2026 (Attachment 11.1).	29/04/2026	29-Apr-2026			Completed
12.1.29.04.2026	That the Council notes and receives the monthly payment listing for March 2026 with payments of \$796,449.01	29-Apr-2026	29-Apr-2026			Completed
12.2.29.04.2026	That Council notes and receives the Monthly Financial Report for the period ending 31 March 2026 (Attachment 12.2).	29-Apr-2026	29-Apr-2026			Completed

Attachment 10.6 – Risk Policy Review

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Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 1.3 – Risk Management

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Council Policy 1.3 – Risk Management

Policy Objective

To encourage an integrated, effective and organisation wide approach to risk management within the Shire, facilitating value creation and protection.

Policy Statement

Council is committed to the use of risk management in the course of achieving its strategic objectives and delivery of services to the community. Management of risk is considered the responsibility of all elected members, employees and contractors, and is to be integrated throughout the Shire.

A Risk Management Strategy is to be maintained and implemented utilising the Principles, Framework and Process as defined within AS/NZS ISO 31000:2018 Risk management - Guidelines.

Risk Tolerance and Appetite

Risk tolerance or risk appetite refers to the amount and type of risk that the Shire is willing to take in order to meet its strategic objectives. The Council manages its risks using a process that involves the identification, analysis, evaluation, treatment, monitoring and review of risks. It will be applied to decision making through all levels of the organisation in relation to planning or executing any function, service or activity. Risk management applies at strategic and operational levels.

As a public body, there is an expectation the Shire will maintain an inherent low tolerance for risk and as a consequence adopt policies and maintain systems and procedures to create value and protect, the Shire, and its stakeholders.

The Council maintains a low tolerance for risks associated with:

- Health and safety and the wellbeing of staff and the community
- Administration of finances and assets
- Legislative compliance

Council's risk tolerance and appetite is articulated with the Risk Management Strategy and any change to the level of risk tolerance and appetite within the Strategy can only be made with Council approval.

Risk Management Commitment

Council will maintain a continual commitment to risk management through the appropriate allocation of resources to facilitate application of the principles, framework and process as defined within AS/NZS ISO 31000:2018, through the 'Risk Management Strategy'. The Risk Management Strategy will assist the organisation to integrate risk management into decision making and operational activities, across the organisation.

This commitment will work towards:

- a) aligning the objectives, culture and strategy of the Shire with risk management;
- b) addressing and recognising all obligations (including voluntary commitments) of the Shire;
- c) communicating the risk appetite of the Shire to guide the establishment of risk criteria, to all employees, contractors and elected members and stakeholders;
- d) promoting and conveying the value of risk management across the Shire;
- e) encouraging methodical monitoring of risks;
- f) ensuring that the Risk Management Strategy remains relevant to and considers the context of the organisation.

This policy is to remain in force until otherwise determined by Council.

Monitoring and Reviewing

The Shire will implement and integrate a monitor and review process to report on the achievement of the Risk Management Objectives, the management of individual risks and the ongoing identification of issues and trends.

The approach taken by the Shire is to centralise the management of strategic and operational risks in order to ensure they are managed holistically, that there are no control gaps, and that duplication is significantly reduced.

There will be two distinct areas of focus for the Risk Management Program - Strategic and Operational.

This Policy covers these two areas of focus. The development and implementation of the risk management program will contribute significantly to the effective governance of the Shire. The visibility of risks will provide the Council with a detailed understanding of the Shires risk profile and will assist greatly in decision making.

By taking a prudent but positive approach to risk management it will enable the Shire to improve services to the community, improve identification of opportunities as well as threats and vulnerabilities and improve our organisational resilience, operational effectiveness and efficiency.

The effective implementation and ongoing maintenance of the risk management program, therefore, requires commitment and leadership from all levels of management within Shire expectation is that this commitment and leadership will be provided.

Strategic Risks

Strategic risks are defined in the context of Shires as risks where the causes/contributing factors are outside the control of Council but, if they were to occur, they may be serious enough to require a revision of the Shires Strategic Community Plan

Operational Risks

Operational risk refers to risks arising from the Shire's routine operations, including staffing, procedures, systems, assets, service delivery, and compliance activities, which may impact the achievement of organisational objectives.

Operational risks are generally owned and managed at an operational level, documented in the risk register, subject to regular review, and escalated where their treatment status or risk rating exceeds the Shire’s risk appetite or has implications for strategic objectives.

All risks will be periodically reviewed and reported through the Audit and Risk Committee.

This policy will be kept under review by the Shire’s Senior Management and will be formally reviewed by Council biennially.

Roles and Responsibilities for Risk Management within the Council

- The following is a broad overview of the roles and responsibilities for the governance of the risk management program. Detailed roles and responsibilities relating to the management of risks are contained within Shire of Ngaanyatjaraku’s Risk Management Plans.

<p>Council</p>	<p>The Council is ultimately accountable for the management of the risk exposures within Shire. Specifically, the Council:</p> <ul style="list-style-type: none"> • Define Council’s risk appetite • Establish Council’s risk criteria • Manage strategic risks and review actions to address risks • Promote a risk management culture within Council
<p>Audit, Risk and Improvement Committee</p>	<p>The Audit and Risk Committee is to:</p> <ul style="list-style-type: none"> • Review the effectiveness of the Shires risk management program • Regularly monitor risks as part of a standing item on the consideration of governance issues • Monitor performance of the program against established KPI’s • Monitor the effectiveness of critical controls • Provide reports to the Council on audit findings and ensure any recommendations are implemented where agreed

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy reviewed: 24 June 2020

Policy amended: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 29 April 2026

Previous Policy

Policy adopted: unknown
Policy No. 2.22





Shire of **Ngaanyatjarraku**
ON A JOURNEY

Council Policy

Policy 1.11 – Audit, Risk and Improvement
Committee Charter

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Council Policy 1.11 – Audit, Risk and Improvement Committee Charter

Policy Objective

To support the Audit, Risk and Improvement Committee (Committee) in understanding its role and oversight responsibilities in monitoring compliance with legislation, financial and performance reporting, risk management and internal controls, internal audit (where applicable), liaising with external auditors, and reporting to Council.

Powers of the Committee

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its charter. This is in order to facilitate informed decision making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

Where the committee considers it necessary to seek information or obtain expert advice on matters of concern within the scope of the committee's charter, it may do so through the CEO following authorisation from the Council.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated authority except as provided by legislation. The committee does not have any management functions and cannot involve itself in management processes or procedures.

Membership of the Committee

The Audit, Risk and Improvement Committee is composed of members appointed in line with the *Local Government Act 1995 (WA)* and relevant regulations. Membership is reviewed every two years after ordinary local government elections, ensuring the committee collectively possesses a broad range of skills and experience relevant to the Shire's operations. External persons may be appointed when a skills gap is identified, and their terms are managed to ensure smooth rotation and continuity. The committee implements induction and ongoing training as needed, and reasonable expenses are reimbursed according to legislation.

Importantly, section 7.1A of the *Local Government Act 1995* stipulates that both the presiding member and any deputy presiding member of the Committee must be external members; they cannot be council members of the local government or any other local government. This ensures independent leadership for the Committee. The CEO and employees are not eligible for committee membership but may attend meetings to provide advice. The local government supplies secretarial and administrative support to the Committee.

Meetings of the Committee

The Committee should meet at least twice annually, with meetings arranged to coincide with key Council and audit milestones (for example, engagement planning, interim findings and finalisation of the annual financial report). Additional meetings may be convened at the discretion of the presiding person.

A quorum for a meeting is a majority of the members of the Committee (whether vacant or not). Proxies are not permitted.

An agenda and meeting papers will be prepared and circulated to members along with relevant briefing materials.

The committee may invite any non-members to attend the committee meeting, subject to exclusion as deemed appropriate by the Chair. The CEO, Financial Manager, Financial Consultants, internal and external auditors shall normally be invited to attend committee meetings. The committee may ask Management to attend and present on issues relevant to the committee's duties and responsibilities.

The committee should meet privately and separately with the internal auditors and external auditor to discuss any matters the committee or the parties believe should be discussed privately with the committee.

Reporting of the Committee

The committee shall report regularly to Council to make appropriate recommendations and to summarise its activities. Unconfirmed minutes (or confirmed where available) shall be presented to Council as soon as practicable after each committee meeting.

Duties and Responsibilities of the Committee

The duties and responsibilities of the Committee will include the matters set out below.

Compliance and ethics

- Assess how the Shire's organisational culture influences compliance efforts.
- Examine and report annually on the Compliance Audit Return to Council.
- Track Council actions taken after system and procedure reviews, including those mandated by relevant regulations.
- Review and oversee related party transactions.
- Promote and support an organisational culture that prioritises compliance.
- Monitor systems and policies for detecting and responding to statutory and internal requirement changes.
- Receive regular updates from management about significant compliance and ethical issues impacting the Shire.
- Evaluate management's handling of ethical issues and non-compliance incidents.
- Supervise complaint and whistleblower management processes.

- Review and assess how the code of conduct is communicated and followed by staff, elected members, contractors, and volunteers.
- Confirm that all regulatory and professional requirements are considered in financial statement preparation, including accounting standards compliance.

Financial and performance reporting

- Review the local government's annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - reports and opinions from the external auditor;
 - compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years; and
 - disclosures in the financial statements and financial reporting to stakeholders,
- Consider and recommend adoption of the annual report (including the annual financial report) to Council, focusing on compliance with statutory and other requirements;
- Review Management representation, including the CEO and Finance Manager declarations regarding the financial report and financial records; and
- Consider the quality of processes undertaken in preparing the financial statements, including how management has reviewed compliance with current requirements.

Risk management, fraud and internal controls

- Consider the impact of the Shire's culture on risk management and internal control;
- Review risk management processes and ensure operations align with Council's risk appetite by assessing relevant reports and monitoring management's corrective actions.
- Monitor internal control and risk management reports to evaluate the adequacy of planned responses to gaps or deficiencies.
- Assess the CEO's review of the local government's financial management, legislative compliance, and risk management systems per regulation 17 of the *Local Government (Audit) Regulations 1996*, and report findings to Council.
- Understand and assess insurance coverage through risk management evaluations.
- Consider emerging trends and their impact on the Shire's risk profile during routine activities.
- Evaluate new risks and changes in existing risk ratings, and adjust risk management activities as necessary.
- Foster an organisational culture that supports effective risk management and internal controls.
- Review, and if needed consult external auditors or independent bodies, on fraud prevention strategies, examine the fraud and corruption control plan, and assess responses to any incidents.
- Review and test business continuity management processes and plans.
- Ask management and auditors about their assessment and understanding of fraud risks affecting the Shire and their response to such issues.

Internal audit

- Approve the Internal Audit Charter.
- Review internal audit structure, independence, and access to senior management, committee, and Council.
- Approve Strategic and Annual Internal Audit Plans and changes to address Shire's risks.
- Ensure the internal audit budget supports effective audit functions.
- Assess appropriateness of special internal audit assignments requested by Council or CEO.
- Evaluate resources and authority for internal audit.
- Review internal audit reports, monitor implementation of recommendations, and gauge Council and Management's responses.
- Encourage communication between internal and external auditors for program compatibility.
- Assess the quality and performance of internal audit and seek improvement opportunities.

External audit

- Guide and assist Council with audit-related functions, including communication with the external auditor (OAG) and any appointed contractors.
- Develop and recommend processes for selecting and appointing the Shire's auditor, including creating a list of matters to be audited and determining the audit scope.
- Meet with the external auditor at least annually, report outcomes to Council, and review the audit plan to ensure it covers key risks and financial reporting needs.
- Review audit results, discuss significant findings, unresolved issues, and management responses with the external auditor, and address any difficulties or disagreements.
- Work with the CEO to ensure the Shire fully supports the auditor in conducting audits efficiently and compliantly under the Local Government Act 1995.
- Review auditor reports following the CEO's briefing, identify any issues requiring Council action, and ensure those actions are implemented.
- Assess the CEO's report detailing actions taken in response to auditor findings and submit this summary to Council for approval within mandated timeframes.

Other

- Oversee and track the progress of audit and review recommendations, ensuring timely management responses and escalating critical or overdue matters to Council when necessary.
- Respond to issues raised with the Committee and provide advice to Council within the scope of the charter.
- Obtain information or expert advice through the CEO on relevant concerns, subject to Council approval.
- Review best practice publications and reports, and consider management's proposed responses to identified or self-assessed deficiencies.
- Regularly (every two years) assess the effectiveness of the Committee's charter and ensure ongoing legislative compliance.

- Undertake other tasks related to the charter as directed by Council.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: 24 June 2020

Policy reviewed: 28 October 2020

Policy amended: 28 October 2020

Policy reviewed: 28 June 2023

Policy amended: 29 April 2026

Previous Policy

N/A



Attachment 10.7 Risk Management Strategy 2026

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Risk Management Strategy 2026



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1.1 Introduction

The Risk Management Strategy (Strategy) aims to support an **integrated** and effective approach to risk management to ensure an organisation-wide approach to risk management, with the aim of value creation and protection, in accordance with the Shire of Ngaanyatjarraku Risk Management Policy. This includes consistent assessment of risks including risk mitigation activities from a top down perspective, as well as bottom up, through operational processes and procedures.

The Shire has implemented a structured approach to risk management based on, Australian / New Zealand International Standard for Risk Management – Guidelines ISO 31000:2018. This will assist the Shire work towards:

- Aligning the objectives, culture and strategy of the Shire with risk management;
- Addressing and recognising all obligations (including voluntary commitments) of the Shire;
- Communicating the risk appetite of the Shire to guide the establishment of risk criteria, whilst conveying to all elected members, employees and contractors;
- Promoting and conveying value of risk management across the Shire;
- Encouraging methodical monitoring of risks; and
- Ensuring the Risk Management Strategy remains relevant to and considers the context of the organisation.

The key **objectives** of the Strategy are to:

- Ensure consistent and systematic approach to risk management through decision-making and corporate planning, contributing toward an effective and efficient risk management culture over time;
- Provide tools to assist management with risk identification and articulation of risks to enable appropriate risk mitigation strategies; and
- Supports the overall governance framework through integration of corporate culture, internal controls, policies and procedures (“internal control environment”) and management oversight.

The Strategy has been developed with input and review from the Executive Leadership Team and the Audit, Risk and Improvement Committee (ARIC).

1.2 Risk Management – Principles, Framework and Process

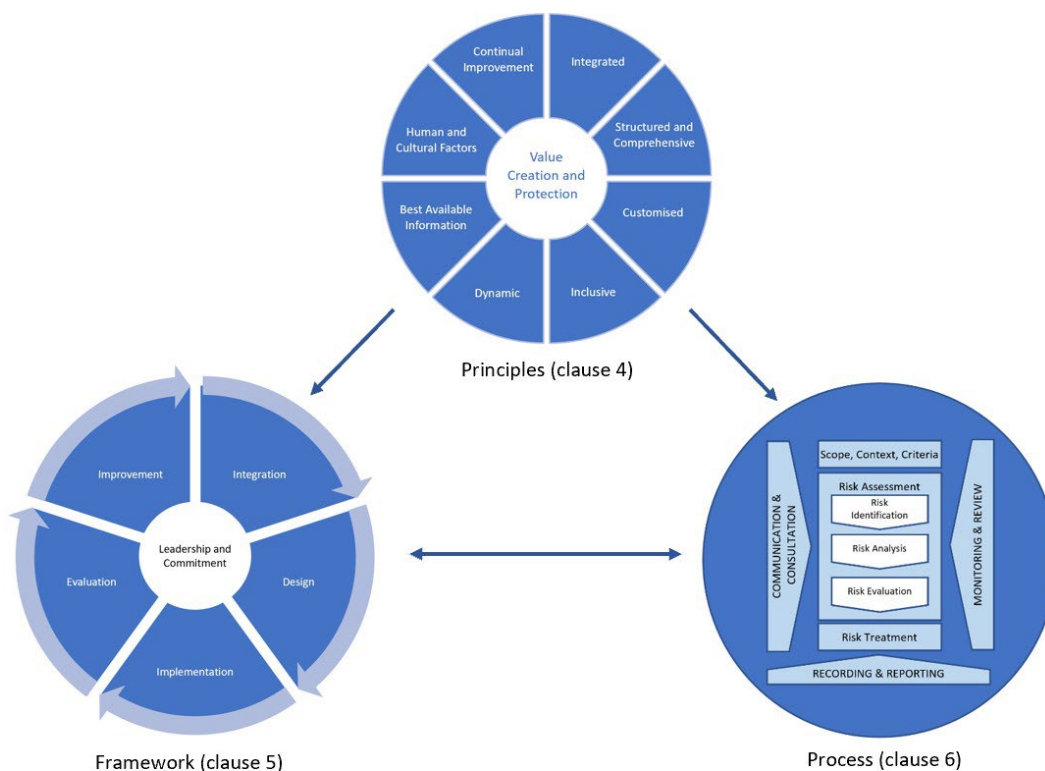
ISO 31000:2018 provides guidance on the development of a risk management approach, designed to be tailored to best apply to any organisation and its requirements. This Strategy has been developed using the Principles, Framework and Process as outlined within ISO 31000:2018.

The diagram below demonstrates the relationship between each component of the Risk Management Strategy, with the Principles forming the foundation of the Strategy. The Principles describe the features to be utilised and influence the Framework and Process elements.

The Framework component of the Strategy is intended to facilitate integration of risk management throughout the Shire, through commitment from leadership to risk management practices. Any gaps identified through analysis of existing practices will be remedied through the application of the Framework and will inform the Process component.

The Risk Management Process is to be designed and tailored to align best to the Shire’s structure, resources and practices. The Risk Process is iterative, consisting of Risk Assessment, Risk Identification, Risk Analysis, Risk Evaluation and Risk Treatment, Communication and Consultation, Recording and Reporting along with Monitoring and Review, as noted in the below diagram. The Process component of the Strategy draws on both the Framework and the Principles in its application to managing risk.

High Level Overview of Strategy



Source: Australia/New Zealand Standard ISO 31000:2018

1.3 Risk Management Policy

The Shire's Risk Management Policy (2.22) states the mandate and commitment including roles and responsibilities of Council and all staff:

“Management of risk is considered the responsibility of all elected members, employees and contractors, and is to be integrated throughout the Shire.”

The Risk Management Policy 1.3 must be read and understood in conjunction with this Strategy.

1.4 Risk Management Principles

In accordance with ISO 31000:2018, the following key principles provide necessary guidance and methodology when implementing a structured risk management process.

Human and cultural factors: Risk culture is created from visible leadership and commitment in embedding a risk mindset. All elected members and employees have responsibility for managing risk.

Risk management should be a part of, and not separate from, the Shire's purpose, governance, leadership and commitment, strategy, objectives and operations.¹

Structured and comprehensive: Refers to the risk management process which encompasses:

- Risk identification, assessment and treatment;
- Risk monitoring and review; and
- Risk reporting and communication.

Inclusive accountability and transparency: Leadership to assign clear roles and responsibilities for staff, external stakeholders and decision makers to ensure risk management remains relevant and up-to-date, and is based on informed choices and agreed priorities.

Integrated: Managing risks should create and protect value by contributing to the achievement of objectives as included in the Strategic Community Plan and Corporate Business Plan (Plan for the Future), as well as project outcomes and improving Shire performance as an integrated activity within existing processes.

Customised to Shire risk profile: Recognises the Shire's external and internal influences and challenges, due to its geographical location and community needs.

Dynamic: Risks needs to be managed in a dynamic, iterative and responsive manner.

Continuous improvement: Developing a more risk aware workforce will result in operational processes which take into account risk considerations and enable processes and decision making to improve over time.

Best available information: Risk management is reliant on use of the best available information at any given point in time.

¹ ISO 31000:2018 Risk Management – Guidelines, page 5

1.5 Risk Management Framework

The impact of risk management efforts is highly dependent upon the integration of risk management throughout the Shire. The Risk Management Framework is designed to assist with facilitating high level of integration across activities, practices and functions of the Shire.

Details of each stage within the framework are:

Integration

- Integrate risk management into Shire processes and structure. All elected members and employees are responsible for managing risk.

Design the Strategy

- Understand the organisation and its context;
- Establish and adopt Risk Management Policy;
- Establish roles, responsibilities and accountabilities;
- Allocate resources; and
- Establish internal and external communication and reporting mechanisms.

Implement the Strategy

- Develop Risk Management Plan;
- Engage stakeholders to convey the purpose and importance of the Strategy and Plan;
- Implement corporate risk management processes in all activities throughout the Shire, particularly decision making processes; and
- Identify changes in the internal and external context, as well as identifying emerging risks or changed risk conditions.

Evaluate the Strategy

- Regularly assess the purpose, objectives, and outcomes of the Strategy against actual risk management practices; and
- Consider the suitability and application of the Strategy to the Shire's operations and activities.

Continuous Improvement

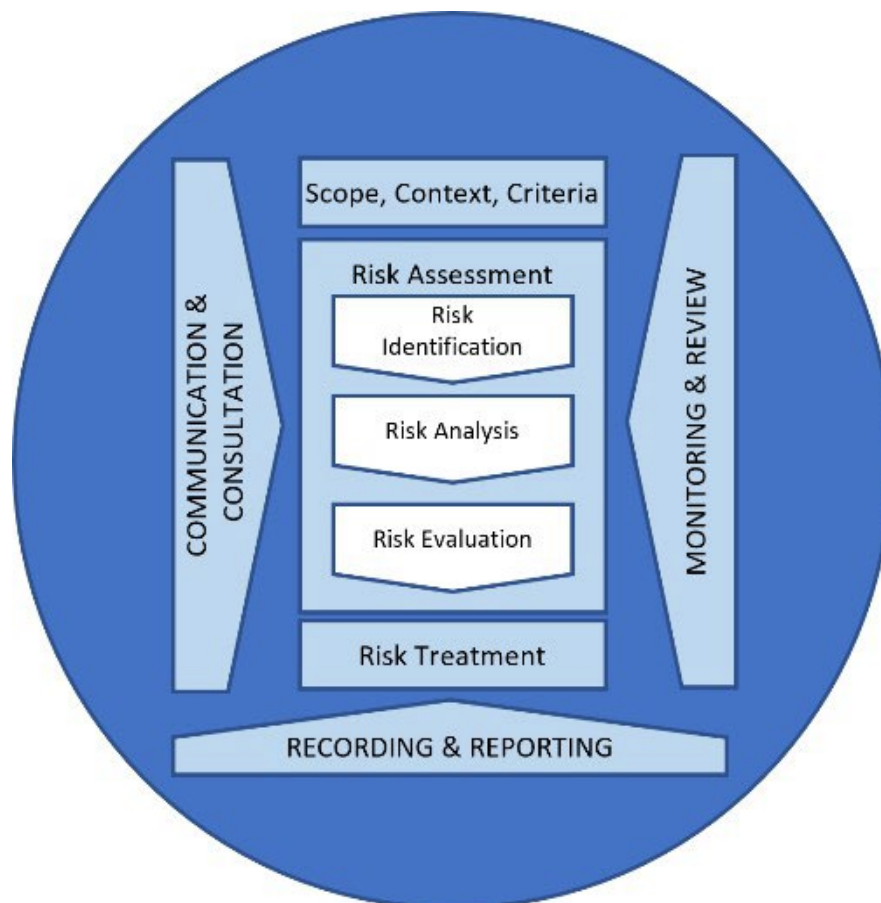
- As gaps or improvement opportunities are identified from risk processes, continuously refine the Framework and the way the process is integrated; and
- Develop plans and tasks and assign them to those accountable for implementation.

1.6 Risk Management Process

The risk management process can be delivered in many different ways. It should play a pivotal role in management of the Shire and decision making, unified with the general operations, practices, procedures and the structure of the Shire. Applications of the risk management process should be tailored to best work with the structure and context of the Shire and draw on the risk principles as defined in Section 1.4, with appropriate consideration afforded to maintaining the dynamic nature of the process, continual improvement, the variable nature of human and cultural factors, modifying and integration of processes/practices.

Given the highly dynamic and variable nature of the risk management process, the general approach by the Shire is to articulate and develop details relating to risk management processes within operational procedures, to best communicate the applicable elements of the process throughout the organisation. Development of these procedures will also enable appropriate feedback to be sought from stakeholders and implemented into decision making processes.

The diagram below depicts the re-iterative and continuous process for managing risks.



Source: Australia/New Zealand ISO31000:2018

1.7 Risk Management Process – Communication and Consultation

Communication and consultation are important elements of the risk management process. These elements promote a better understanding of risk across the Shire and convey the purpose behind actions occurring or required.

An effective risk management process relies on regular communication and consultation, both upward to leadership and downward from leadership and senior staff, involving risk owners, Shire management and ARIC / Council (as applicable).

The main objectives of risk communication and consultation are to:

- Provide information for decision making (relevance of information is dependent on currency);
- Utilise expertise from across the organisation in the course of carrying out risk management activities; and
- Facilitate an inclusive and empowered culture across the Shire in relation to risk management.

Communication of newly identified, untreated high level risks will be as follows:

Risk Context	Purpose	Reporting to:
Strategic	Emerging risks or existing risks which impact on the Council's ability to deliver on its strategic objectives.	CEO/Council
Operating	Risks identified from operational activities which need to be addressed, reported and monitored until effectively treated to an acceptable risk tolerance.	CEO
Projects	Risks identified from capital or infrastructure projects which impact on the project deliverables above the Council's acceptable risk tolerance.	CEO
Consolidated Risk Summary	For Executive Management – summary of high level risks and above items to inform ARIC and Council of risk treatments.	ARIC / Council

In line with the multi-directional approach to risk consultation it is equally important for newly identified untreated risk to be communicated from Council to the Executive.

Each level of management must communicate risks as they become aware of them, to relevant staff at the level directly above and below them, who must in turn communicate the risks to the next level above or below.

Communication and consultation of medium and higher risks should be through a documented process. Lower level risks may be communicated verbally.

1.8 Risk Management Process – Risk Categories / Risk Themes

The purpose of risk categories and/or risk themes is to group similar risks under the appropriate risk category. The use of standard risk categories enables:

- Structured process for staff to identify and capture risks; and
- Reporting of risks by risk type, providing focus areas requiring risk mitigation, especially where similar risks are identified across functional areas and/or by different stakeholders.

The Shire's risk categories/themes should be continually reviewed to ensure relevance in current environment.

Examples of risk categories within the local government sector include:

1. Performance: ability to achieve key objectives, within current resources, potential loss of infrastructure;
2. Financial: loss of assets, impact on annual revenues or costs, external audit issues, mismanagement of funds;
3. Environmental Risk: harm to the environment;
4. Reputational Damage: adverse publicity;
5. Service Delivery/Business Interruption: loss of service, disruption in business processes or impact to service delivery (including through lack of skilled resources); and
6. Legislative / Regulatory / Policy / Work Health and Safety: misconduct, injury, failure to meet statutory, regulatory or compliance requirements.

Risk categories will be defined in the initial establishment of risk registers and should be dynamic to reflect the current environment.

1.9 Risk Management Process – Risk Tolerance / Risk Appetite

Risk tolerance or risk appetite can be defined as the amount and type of risk the Shire is willing to take in order to meet its strategic objectives. Given the characteristic risk profile of local governments, it is important the Elected Members and CEO understand and consider this relatively low appetite for risk when evaluating major decisions. To facilitate meaningful analysis of the Shire's risk exposures, one role of the Council is to constructively challenge management's proposals from a risk perspective.

As risk management processes mature, a risk appetite matrix which pre-defines types of risk and quantifies them in a structured manner will help ensure the Shire's strategic objectives are effectively planned and managed. It enables articulation of specific actions/practices, i.e. the Shire has **no appetite for non-compliance** with regulatory obligations or legislative requirements and expects any suspected or actual non-compliance to be promptly escalated, investigated and remediated in accordance with approved procedures. This assists staff understanding of how their day to day risk management activities contribute towards the Shire's risk culture and risk profile.

Understanding risk appetite helps determine the level of acceptable/unacceptable risk and the extent to which additional controls are required to treat risk. As a public body, there is an expectation the Shire will maintain an inherent low appetite for risk and as a consequence adopt policies and procedures in order to maintain the organisation's reputation and to protect public funds from loss or misappropriation.

The appetite for risk in relation to service delivery, finance, health, safety and the environment is considered 'low to medium', requiring treatment with effective controls. Where the level of risk is considered 'high' or 'extreme', additional controls are required to reduce the risk level. In circumstances where the level of risk cannot be reduced below 'high', close monitoring of risk controls is required to ensure the relevant internal controls remain effective. In cases of medium to high risk, the Shire will mitigate the risk by taking out insurance where possible.

1.10 Documentation to support risk management process

Documentation of medium and high level risks is best undertaken through the use of a risk register. Maintenance of risk registers demonstrates an active and evidentiary risk management process within the Shire.

The following provides guidance for documentation of risk registers:

- All elected members and employees have responsibilities to identify, assess, evaluate and treat risks in their day to day activities; risks assessed as being mitigated to an acceptable level through operating controls or risk treatments by eliminating the risk are deemed to be effectively addressed and do not require documenting;
- Risks which require further actions or treatment by more senior officers before they are within the acceptable risk tolerance must be documented in the risk register to enable effective communication and monitoring; and
- Any risks deemed to be rated High or Extreme and unable to be immediately treated to an acceptable level, must be escalated to the CEO immediately for further escalation to the Audit Risk and Improvement Committee and/or Council, where unable to be adequately treated by the CEO within the constraints of the annual budget. These risks must also be recorded in the risk register.

1.11 Assurance activities for risks mitigated through operational and/or financial controls

The Shire has the following governance activities to ensure controls required for risk mitigation are operating as intended:

- Completion of mandatory returns as required by legislation;
- Routine independent verification of operating controls, systems and procedures;
- External audit of financial statements; and
- Via Code of Conduct, Council policies and work procedures.

The following pages contain tools and guidance useful in the implementation of this Strategy.

- Table 1: Roles & Responsibilities
- Table 2: Risk Ratings
- Table 3: Matrix Assessment
- Table 4: Likelihood Rating
- Table 5: Risk Response

Table 1: Roles and Responsibilities

Role	Responsibilities
Council	<p>Council's responsibilities are to:</p> <ul style="list-style-type: none"> • Adopt a Risk Management Policy compliant with the requirements of AS/NZS ISO 31000:2018 and to review and approve the Policy in a timely manner as required. • Be satisfied risks are identified, managed and controlled appropriately, to achieve Shire's strategic objectives. • Supports the allocation of funds / resources to treat risks as required.
Audit, Risk and Improvement Committee (ARIC)	<ul style="list-style-type: none"> • Requests and reviews reports on risk management and compliance, and monitors implementation of agreed treatments/actions (minimum biannual, or more frequently depending on the nature of the risk(s)). • Monitors the overall risk exposure of the Shire (including key compliance risks and external audit matters) and makes recommendations to Council as appropriate. • Assesses the effectiveness of key controls and risk treatment plans (including agreed management actions arising from audits and compliance reviews) in reducing the severity of risk(s).
Executive	<ul style="list-style-type: none"> • Creates an environment where staff are responsible for and actively involved in managing risk. • Oversight of the Shire's Risk Management Strategy. • Maintain and implement the Risk Management Strategy. • Ensures a consistent risk management approach is embedded in the operations and processes of the Shire. • Actively participates and supports the Risk Management Strategy through identification and creation of suitable risk treatments to control strategic and operational risks facing the Shire. • Monitors the strategic and operational risk management performance. • Reviews the Shire's Risk Summary Report prior to submission to the Audit, Risk and Improvement Committee (ARIC).
Staff	<ul style="list-style-type: none"> • Adopt and understand the principles of risk management and comply with policies, processes and practices relating to risk management. • Alert and bring to management's attention, the risks existing within their area. • Conduct risk assessments which are appropriate with the scope of the task and the associated level of risk identified.



Table 2: Consequence Ratings

Description	Performance	Financial	Environment	Reputation	Service Delivery / Business Disruption	Legislative / Regulatory / Policy / WSH
CATASTROPHIC	Unable to achieve key objectives. External resources required. Ongoing loss of critical infrastructure.	>15% of asset value. Adverse >15% deviation from budget. Audit unable to be completed.	Catastrophic long term environmental harm.	Significant damage to public confidence leading to sustained compromise in the achievement of strategic objectives.	Major, including several important areas of service and/or a protracted period. Ongoing loss of business systems.	Criminal instances of regulatory non-compliance. Extreme breaches of Code of Conduct. Personal details compromised / revealed – all. Death.
MAJOR	Major impact on ability to achieve key objectives. Impact cannot be managed with current allocated resources. Long-term loss of critical infrastructure.	5%-15% of asset value. Adverse 5%→15% deviation from budget. Audit qualification on the report and accounts.	Significant long-term environmental harm.	Local publicity of a major and persistent nature, affecting the perception/ standing within the community.	Complete loss of an important service area for a short period. Major disruption to business processes.	Major revenue or cost implications. Individuals at risk of harm. Significant breaches of Code of Conduct. Personal details compromised / revealed – many. Multiple serious injuries.
MODERATE	Moderate impact on ability to achieve key objectives. Significant adjustment to resource allocation. Loss of support infrastructure.	2%-5% of asset value. Adverse 2%→5% deviation from budget. Management letter contains significant issues.	Significant short-term environmental harm.	Damage to reputation to a specific audience, may not have significant long-term or community effects.	Major effect to an important service area for a short period, brief impact on multiple areas. Moderate disruption to business processes.	Minor revenue or cost implications. Breach of Code of Conduct. Personal details compromised / revealed – some. Serious injury and/or illness.
MINOR	Minor impact on ability to achieve key objectives. Additional internal management efforts required. Interruption to support infrastructure.	< 2 of asset value. Adverse impact on revenues and costs <2% deviation from budget. Management letter contains minor issues.	Minor transient environmental harm.	Minor damage to reputation to a small audience, complaint from a large group of people.	Brief disruption of important service area. Noticeable effect to non-crucial service area. Minor disruption to business processes.	Minor breaches of Code of Conduct. Personal details compromised / revealed – isolated. First aid or minor lost time injury.
INSIGNIFICANT	Negligible impact on ability to achieve key objectives. Impact can be managed through routine activities. Negligible interruption to support infrastructure.	Insignificant loss. Insignificant adverse impact on annual revenue or costs. Matters discussed with management not reported.	Negligible transient environmental harm.	Minor unsubstantiated publicity or damage to reputation to a small audience, complaint from individual/small group.	Negligible impact on the effectiveness of the organisation's processes. Negligible disruption to business processes.	Little or no impact to Code of Conduct. Personal details compromised / revealed - an individual's. Incident with or without minor injury.



Table 3: Risk Matrix

		CONSEQUENCE				
		Insignificant 1	Minor 2	Moderate 3	Major 4	Catastrophic 5
Almost Certain	5	Medium	High	High	Extreme/Exceptional	Extreme/Exceptional
Likely	4	Medium	Medium	High	High	Extreme/Exceptional
Possible	3	Low	Medium	Medium	High	High
Unlikely	2	Low	Low	Medium	Medium	High
Rare	1	Very low	Low	Low	Medium	Medium

Table 4: Likelihood Rating

Likelihood	Definition	Frequency of Noted Occurrences	Score
Almost Certain	Expected to occur in most circumstances or occurs regularly. A clear opportunity already apparent, which can easily be achieved.	More than once per year	5
Likely	Occurrence is noticeable or is likely to occur. An opportunity that has been explored and may be achievable.	At least once per year	4
Possible	Occurs occasionally or may occur. Possible opportunity identified.	At least once in 5 years	3
Unlikely	Occurs infrequently or is not likely to occur. Opportunity that is fairly unlikely to happen.	At least once in 10 years	2
Rare	Only occurs in exceptional circumstances. Opportunity that is very unlikely to happen.	Less than once in 20 years	1

Table 5: Risk Response

Risk	Action Required
Extreme/Exceptional	Immediate corrective action
High	Prioritised action required
Medium	Planned action required
Low	Planned action required
Very low	Manage by routine procedures



Document Management

Date approved: 2022

Date reviewed 2026

Responsible officer:

Endorsed by:

Approved by: Chief Executive Officer

Next review: Recommended: review annually (or sooner if major legislative/operational change)

Terminology

Definitions

Consequence	The outcome of an event affecting achievement of organisational objectives.
Control	A measure that modifies a risk or manages risks within an organisation.
Establishing the context	Defining the external and internal parameters to be taken into account when managing risk and setting the scope and evaluating the significance of a risk (i.e. risk criteria).
Event	The occurrence or change of a particular set of circumstances.
Likelihood	The chance of a risk event occurring.
Monitoring	Continual checking, critically observing or determining status in order to identify change from the performance level required or expected.
Operational risk	Operational risks are linked to the Business Plan objectives and take into consideration risks which will prevent departments from delivering their annual business plans and ongoing services to the community.
Residual risk	The risk remaining after risk treatment.
Risk	The effect of uncertainty on objectives. The focus should be on the effect of incomplete knowledge of events or circumstances on the Shire's decision making.
Risk analysis	The process to comprehend the nature of risk and to determine the level of risk.
Risk assessment	The overall process of risk identification, risk analysis and risk evaluation.
Risk attitude	The organisation's approach to assessing and eventually pursuing, retaining, taking or turning away from risk.
Risk criteria	The terms of reference against which the significance of a risk is evaluated.
Risk evaluation	The process of comparing the results of a risk analysis with the risk criteria to determine whether the risk and/or its magnitude are acceptable or tolerable.
Risk identification	The process of finding, recognising and describing risks.
Risk management	The co-ordinated activities to direct and control an organisation with requirements to manage risk.

Terminology (Continued)

Definitions	
Risk management policy	The Shire's statement of overall intention and direction related to risk management.
Risk owner	The person with the accountability and authority to manage a risk.
Risk profile	The acceptable level of risk an organisation is prepared to accept. For the purposes of this Framework, the Shire's risk profile is the overall exposure to risk based on its aggregated risks, at a point in time.
Risk source	An element that, either alone or in combination, has the intrinsic potential to give rise to a risk.
Risk treatment	The process to modify risk.
Stakeholder	A person or organisation that can affect, be affected by or perceive themselves to be affected by a decision or activity.
Strategic risk	Strategic risks are the risks that will prevent the Shire from meeting the objectives outlined in its Plan for the Future.

Reference: ISO 31000:2018 Risk management—Guidelines

10.8 Council Policy Reviews

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Shire of **Ngaanyatjarraku**
ON A JOURNEY

Council Policy

Policy 1.6 – Communication –
Elected Members and Staff

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Council Policy 1.6 - Communication - Elected Members and Staff

Policy Objective

To provide guidance and appropriate controls to facilitate elected members in discharging their duties and define communication protocols between elected members and staff.

Policy Statement

The Shire of Ngaanyatjarraku (the Shire) is committed to maintaining appropriate and effective communication between elected members, staff and the community. To help ensure the Shire is professionally and accurately represented when officers or elected members are making comment in either official Shire or personal capacity, official communications will be consistent with relevant legislation, policies, standards and the positions adopted by Council.

Speaking on Behalf of the Shire

In accordance with legislation, the President is the official spokesperson for the Shire, and the President may also authorise the CEO to speak on behalf of the Shire.

Communications must comply with legislation and the Code of Conduct, and must not bring the Shire into disrepute, imply local government endorsement of personal views, disclose confidential information or compromise the effectiveness of the individual in their local government role (regardless of whether comments are made through a personal or official communication).

Responding to the Media

All media enquiries relating to Shire business must be directed to the CEO (or a person authorised by the CEO) for information to be collated to assist the President or CEO in forming an official response on behalf of the Shire.

Where media directly approach an elected member for a personal statement, they must comply with the 'Personal Communications and Statements on Shire Matters' section of this policy.

Social Media

All comments via social media platforms must be in accordance with the Shire's social media procedure.

The Shire uses social media to facilitate interactive information sharing and to provide responsive feedback to our community. Social media will not however, be used by the Shire to communicate or respond to matters that are complex or relate to a person's or entity's private affairs. The Shire maintains the following social media accounts:

- Social networks, including Facebook and LinkedIn;

The Shire may also post, share and contribute to social media hosted by others, so as to ensure that the Shire's strategic objectives are appropriately represented and promoted. The Shire moderates its social media accounts to address and where necessary delete content which is deemed as:

- Offensive, abusive, defamatory, objectionable, inaccurate, false or misleading;
- Promotional, soliciting or commercial in nature;
- Unlawful or incites others to break the law;
- Information which may compromise individual or community safety or security; • Repetitive material copied and pasted or duplicated;
- Content that promotes or opposes any person campaigning for election to the Council, appointment to official office, or any ballot;
- Content that violates intellectual property rights or the legal ownership of interests or another party; and
- Any other inappropriate content or comments at the discretion of the Shire

Where a third-party contributor to the Shire's social media account is identified as posting content, which is deleted in accordance with the above, the Shire may at its complete discretion block that contributor for a specific period of time or permanently.

Personal Communications and Statements on Shire Matters

Any public statement made by an elected member other than the President, or the CEO where authorised, (in a personal or official capacity) must ensure:

- a) They have clearly stated the view is personal and not representative of the Shire;
- b) Comments comply with legislation, the code of conduct and policies;
- c) Statements are factual;
- d) Reasonable measures are taken to protect the reputation of the Shire;
- e) Statements do not denigrate any decision of Council, or the character or actions of elected members or employees; and
- f) Communications do not contain offensive or distasteful representations toward elected members, staff, community members or the Shire's reputation.

Elected members and staff should maintain awareness that personal comments made privately have the potential to be made public and must ensure all communications do not breach this policy, legislation or the Code of Conduct.

Comments which are made public (whether intended to only be private or otherwise) which breach this policy may be subject to disciplinary action.

Record Keeping and Freedom of Information

Official communications undertaken on behalf of the Shire including on the Shires Social Media accounts and third party social media accounts must be created and retained as local government records must be retained as local government records in accordance with the State Records Act 2000 and the Shire's Record Keeping Plan.

Access to information by Elected Members outside of their official role is subject to the same legislative privacy and confidentiality requirements as apply to members of the public, including where relevant, the Freedom of Information Act 1992.

Staff and Elected Member Communications

Where an elected member is carrying out an 'Ordinary Citizen Transaction' (OCT), they may direct their enquiry through the administration or for processing, as per any member of the public. Elected members must not assume entitlement to preferential treatment, and OCTs must be equitable to that which any member of the public is entitled.

Where an elected member requires information in an official capacity, their request must be directed to the CEO, or to an officer authorised by the CEO.

Staff, other than those authorised by the CEO in writing, are not permitted to contact elected members relating to official Shire business unless:

- a) It is in the course of performing an OCT;
- b) They have been requested to by the CEO or an officer authorised by the CEO; and
- c) The contact is relating to an approved official capacity (such as a committee or working group) and the communication is limited to that business only.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy reviewed: 24 June 2020

Policy amended: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 26 April 2026

Previous Policy

Policy adopted: unknown

Policy No. 1.6



Shire of **Ngaanyatjarraku**
ON A JOURNEY

Council Policy

Policy 1.8 – Elected Member Ongoing
Professional Development

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Council Policy 1.8 – Elected Member Ongoing Professional Development

Policy Objective

To give effect to the Shire of Ngaanyatjarraku commitment to facilitate ongoing professional development of Council Members, which enhances their knowledge and develops their skills, thus augmenting Council's capacity for well-informed decision-making and the provision of good government for our community.

This policy provides a framework to assist Council Members to identify and access relevant training and defines the expenses that will be paid by the Shire of Ngaanyatjarraku.

This policy supports compliance with sections 5.127 and 5.128 of the Local Government Act 1995 (the Act), which require Local Governments to prepare and adopt a policy in relation to the ongoing professional development of Council Members, and to provide annual reports on training.

Policy Scope

This policy applies to all Elected Members, providing guidance in relation to;

- The training in accordance with regulations prescribed under s.5.126 of the Act;
- Continuing professional development; and
- Disclosure of professional development undertaken.

Policy Statement

In recognition of the complexity and demands on elected members in undertaking their role, the Shire is committed to resourcing elected members to support them in performing their duties of office and to enable attendance at conferences or to undertake professional development training relevant to their role and as required by legislation.

This Policy should be read in conjunction with Policy 1.13 - Attendance at Events.

To ensure each elected member is provided reasonable opportunity to participate in required, as well as optional ongoing, professional development, a budget provision will be included annually for each elected member for planning purposes to meet the costs of registration, travel and accommodation for elected member professional development.

Professional development may include (but is not limited to):

- a) Mandatory elected member training as specified within section 5.126 of the *Local Government Act 1995*;
- b) Study tours;
- c) West Australian Local Government Association and Australian Local Government Association conferences;
- d) Special 'one off' conferences called for or sponsored by the West Australian Local Government Association and/or Australian Local Government Association on important issues;

- e) Annual conferences of the major professions in local government and other institutions of relevance to local government activities;
- f) Municipal Training Service's Councillor Induction Program;
- g) West Australian Local Government Association Elected Member Training and Development;
- h) Training relating to the role of elected members; and
- i) Other local government-specific training courses, workshops and forums, relating to such things as understanding the roles/responsibilities of elected members, meeting procedures, etc.

Approvals of Attendance

If attendance by elected member/s at professional development is considered to be in the best interests of the Shire, and where appropriate budget provision remains to facilitate attendance, the CEO will prepare details for Council to consider the relevant member/s' attendance at the event, as outlined in the 'Approvals of Attendance' sections of this policy.

Approvals of Attendance - General

The CEO will prepare an agenda item for Council to consider, relating to attendance at professional development, detailing the following information:

- a) Who is providing the ticket to the professional development (the Shire, the organiser of the event or a third party);
- b) The location of the professional development in relation to the local government (within the district or out of the district);
- c) The role of the council member and/or CEO when attending the professional development (participant, observer, presenter);
- d) Whether the professional development is sponsored by the local government;
- e) The benefit to the district of council representation at the professional development;
- f) Which elected member and / or officer should be authorised to attend the professional development; and
- g) The cost to attend the professional development and availability of funding within adopted annual budget.

Decisions to attend events in accordance with this policy will be made by simple majority.

Approvals of Attendance – Short Notice

Where the timing of receipt of an invitation and the professional development itself does not provide an opportunity for council to consider attendance at professional development (such as when received at short notice), the CEO shall:

- Prepare an agenda item in accordance with 'Approval of Attendance – General' and circulate to the council via email;
- Email correspondence is to set a reasonable period of notice for elected members to respond (not less than 24 hours);
- If no objections are raised within the set notice period by an elected member to the CEO, the CEO will take it that the elected member agrees with the recommendation;

- A decision to attend professional development at short notice will be made once agreement has been received from a simple majority of all elected members; and
- Decision is to be presented for noting at the next ordinary meeting of council.

Council may also delegate attendance at professional development to another council member, the CEO or another officer after a decision has been made, by way of a circular email from the CEO explaining the proposed change. The subsequent process will be as described at (b), (c) and (d) above.

Payments in Respect of Attendance

For an invitation to attend professional development where a ticket is provided with no charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district.

For any professional development where a member of the public is required to pay, Council will determine whether it is in the best interests of the local government for a council member or the CEO to attend on behalf of Council.

If Council determines that a council member and/or the CEO should attend a paid professional development event, the local government will pay the cost of the ticket and appropriate expenses, such as travel and accommodation for events outside the district, and the cost of the ticket for events within the district.

Any ticket purchased or additional travel / accommodation costs for the partner or family member of the local government representative is not paid for by the local government.

Study Tours

A study tour is designed to enable elected members (and staff) to travel intrastate, interstate and/or overseas to research and study specific issues fronting Council.

Details of study tours are to be arranged in advance so that suitable provision can be included in each year's budget. When no details of study tours have been arranged, or arrangements are incomplete, an appropriate amount may be included in the budget to cover the cost of an annual study tour.

Study tours will be considered with the following guidelines:

- a) The maximum attendance at any study tour is to be two Elected Members (and two staff);
- b) Attendance at a study tour shall only take place where there are appropriate funds provided in the annual budget; and
- c) A detailed report including recommendations on each study tour is to be submitted to Council for noting.

Special Provision

To provide an opportunity to network with Federal Ministers, Members of Parliament and/or Senior Departmental Officers on issues affecting the Shire, the Shire President (and the Chief Executive Officer), with the prior approval of Council, are to attend an appropriate interstate conference incorporating a visit to Canberra where possible on an annual basis.

Booking Arrangements

Registration, travel and accommodation for elected members will be arranged through the administration office. In general, all costs including airfares, registration fees, and accommodation will be paid direct by the Shire.

Extent of Expenses to be Reimbursed

Expenses incurred with approved professional development in addition to booking arrangements paid by the Shire, may be reimbursed to elected members as set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.

Elected members will generally not be reimbursed for the cost of meals or refreshments for other people.

Expenses will generally be reimbursed from the time an elected member leaves home to attend an event to the time the elected member returns home. Should an elected member extend a visit by leaving prior to the time necessary to arrive for the event or return after the time at which the elected member could have returned following the event, reimbursements will be paid:

- for the days of the professional development event only; and
- for the cost of travel to and from the airport to the accommodation to be used for the professional development event.

Where a visit is extended, as discussed above, an elected member may stay for the period of the extension in different accommodation to that used for the attendance at the professional development event. In such situations, the reimbursement of taxi fares will be to the estimated cost of travel between the professional development event's accommodation and the airport.

The elected member will be required to pay any greater amount.

Where an elected member attends two professional development events and there is a gap of no more than two days between the conclusion of the first event and the start of the second event, the elected member shall be entitled to reasonable accommodation expenses and other allowable expenses during that 'gap' period. If the gap is greater than two days, only two days reimbursement can be claimed.

Payments over \$2.50 without receipts will not be reimbursed.

Payment of Expenses Reimbursed

The extent to which an elected member can be reimbursed for intrastate and interstate travel and accommodation costs incurred in any of the circumstances referred to in regulation 32(1) of the *Local Government (Administration) Regulations 1996* is set by the Salaries and Allowances Tribunal through a determination published in the Government Gazette from time to time.

Nothing prevents an elected member from being reimbursed for any reasonable expense incurred whilst attending professional development events where an elected member produces receipts or other sufficient information for the total cost to support their claim.

Reasonable expense may include but are not limited to:

- a) Meals and non alcoholic beverages for the elected member only;

- b) Transport travel – taxi, Uber or public transport; and
- c) Entry fees.

Cash Advances

The Shire will not pay cash advances to elected members.

Elected Member/Delegate Accompanying Person

Where an elected member is accompanied at a professional development event, all costs for or incurred by the accompanying person, including, but not limited to, travel, breakfast, meals, registration and/or participation in any event programs, are to be borne by the elected member/ accompanying person and not by the Shire.

An accompanying person's registration, or accompanying person's program fee, is to be paid to the conference organiser, at time of registration. The Shire will administer the registration and payment process for the accompanying person if the relevant forms and payment are made to the Shire in advance for the accompanying person.

Where the Shire meets an account containing any expenditure or cost incurred on behalf of an accompanying person attending, such expenditure must be repaid to the Shire by the elected member/accompanying person within 30 days of being invoiced for such expenditure following the conclusion of the professional development event.

Guidelines for Conferences and Training Attendance

Generally, no more than two elected members may attend a particular Conference or Training event outside Western Australia at the same time. The CEO or Council may, however, approve attendance by more than two elected members if a particular purpose or need arises.

Attendance at Overseas Conferences

An elected member may, with prior Council approval, attend an overseas conference. The Council approval must include a specific Council resolution indicating how the conference attendance will be of benefit to the Shire and the elected member and detailing any conditions applied.

Report

Upon return from any professional development event as detailed in this policy, where registration and other associated costs are met by the Shire, the attending elected member is required to provide a written report on their attendance and the benefits to them and the Shire to the CEO. An elected member may alternatively address Council to give a verbal report that will be noted in the Council meeting minutes. The CEO is to record written and verbal reports in a register to support annual reporting requirements under legislation.

Policy History

Amendments to this Policy

Amendments to this policy require an absolute majority decision of Council.

N.B. Foreshadowed changes through Section 5.128 Local Government Act 1995 and associated regulations:

- Require a policy to be prepared and adopted by absolute majority;
- Regulations may prescribe form and content of the policy;
- Policy will be required to be published on website and reviewed after each election.

History

Policy adopted: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 27 May 2026

Previous Policy

N/A



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 1.9 – Managing Public Question Time

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Council Policy 1.9 – Managing Public Question Time

Policy Objective

To establish clear, fair procedures to assist the presiding member in managing public question time at council meetings and committee meetings with delegated powers or duties, so that members of the public are provided an equitable opportunity to ask questions and receive responses on matters relating to the business and affairs of the Shire.

Policy Statement

Public question time is to be conducted in accordance with section 5.24 of the Local Government Act 1995 and the Local Government (Administration) Regulations 1996. Public question time is to precede discussion on matters requiring a decision, provide members of the public with a fair and equal opportunity to ask questions, and be managed in a way that supports orderly, respectful and efficient meeting proceedings. This policy is to be read subject to the Act, associated regulations, and any prescribed standard meeting procedures as amended from time to time.

Principles

The following principles will guide the management of public question time:

- a) Questions at special council meetings must relate to the purpose of the meeting.
- b) Questions at ordinary council meetings may relate to the business and affairs of the Shire.
- c) Questions at committee meetings with delegated powers or duties must relate to the functions of the committee and matters within the business and affairs of the Shire.
- d) Members of the public are to be provided a fair and equal opportunity to ask questions.
- e) Questions may be submitted in writing to the CEO before the meeting to assist in preparing a response, however a person is not prevented from asking a question at the meeting because it was not submitted in advance.
- f) Questions should be concise, respectfully expressed, and directed to issues rather than individuals.
- g) Questions may be taken on notice where it is not practicable, appropriate or possible to provide a complete response at the meeting.
- h) Debate, argument and discussion are not permitted in response to a question or an answer.
- i) The presiding member may refuse to accept a question that is not a genuine question or that is otherwise inappropriate, including where the question is defamatory, offensive, abusive, repetitious, previously answered, irrelevant to the meeting or to the business and affairs of the Shire, or relates to confidential matters.

Procedures for Managing Public Question Time

In accordance with section 5.24 of the Local Government Act 1995 and the Local Government (Administration) Regulations 1996, a minimum of 15 minutes is to be made available for public

question time at each ordinary and special council meeting, and at each committee meeting with delegated powers or duties. The following procedures apply:

- a) Before the commencement of the meeting, the CEO is to make reasonable administrative arrangements for persons wishing to ask a question to register their attendance and, where practicable, provide a written copy or summary of their question.
- b) The name of the person asking the question is to be recorded in the minutes.
- c) The question, or a summary of the question, and the response, or that the question was taken on notice, is to be recorded in the minutes.
- d) Each member of the public may ask up to three questions, unless the presiding member allows otherwise, and should confine any preamble to what is reasonably necessary to explain the question.
- e) Questions are to be directed through the presiding member, whose ruling on the admissibility and management of a question is final, subject to the Act and regulations.
 - The presiding member may require a question to be rephrased so that it is concise, respectful and relevant.
 - The presiding member may nominate a council member, the CEO or another appropriate officer through the CEO to respond to the question.
 - A question may be taken on notice where a response cannot reasonably be provided at the meeting, where further information is required, or where legal, confidentiality or procedural issues need to be considered.
 - Where a question is taken on notice, a response is to be provided as soon as practicable through the meeting minutes, agenda papers for a subsequent meeting, direct written correspondence, or another appropriate administrative process.
- f) Where a question falls outside the scope of public question time but is otherwise a legitimate enquiry, the presiding member may direct that it be treated as correspondence and dealt with through administrative processes.
- g) No debate, discussion or argument is to take place on any question or answer.
- h) If time remains after all registered persons have asked their questions, the presiding member may allow additional questions or permit questions from other persons present.
- i) If public question time expires and questions remain, the presiding member may:
 - seek a resolution of the council or committee to extend public question time in additional periods considered appropriate by the meeting; or
 - request that remaining questions be submitted in writing to the CEO for response through administrative processes.
- j) In exercising these procedures, the presiding member is to have regard to the need for fairness, orderly conduct, efficient use of meeting time, and the public's right to ask questions in accordance with the Act and regulations.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 27 May 2026

Previous Policy

N/A





Shire of **Ngaanyatjarraku**
ON A JOURNEY

Council Policy

Policy 1.12 – Committees

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Council Policy 1.12 – Committees

Policy Objective

To provide guidance for the establishment and operation of Council committees and advisory committees so they support informed decision-making, operate in accordance with legislative requirements, and contribute to the effective discharge of Council’s functions.

Policy Statement

The Shire may establish committees of Council under the *Local Government Act 1995* s5.8 and may also establish advisory committees, working groups or reference groups by Council resolution where this will assist Council in considering matters within its functions. Committees and advisory bodies are to operate within their approved role, delegated authority (if any), adopted terms of reference or charter, and applicable legislative and regulatory requirements. The conduct and decisions of these groups may be subject to review by the Local Government Inspector.

In establishing and maintaining committees and advisory bodies, Council will apply the following principles:

- a) the establishment, purpose, membership and reporting arrangements of each committee or advisory body are to be approved by Council resolution;
- b) representation on Council committees is to be determined by Council, including following each ordinary election where required;
- c) each committee or advisory body is to operate in accordance with the *Local Government Act 1995*, the *Local Government (Administration) Regulations 1996*, any other applicable written law, and relevant Council policies;
- d) each committee or advisory body is to have an approved terms of reference, charter or similar governance document appropriate to its purpose;
- e) advisory committees, working groups and reference groups are to provide advice and recommendations only, unless Council has expressly delegated authority in accordance with legislation;
- f) where a committee is subject to separate statutory requirements, including the Audit, Risk and Improvement Committee, the relevant legislative requirements and adopted charter are to prevail.

Nominations and Appointments of External members

Where nominations are sought for external members, with appointment to be made by Council, applications will be provided as confidential attachments when presented to Council for consideration.

Recommendations will be confidential until Council has resolved appointment.

External members will have details of their appointment (including their names) included on the Shire’s website.

External members are to be remunerated in accordance with s.5.100 of the Act. The extent to which external members can be remunerated shall be as determined by the Salaries and Allowances Tribunal.

External Committees, Management Boards and Groups

External committees, management boards and groups (collectively external groups) formed and operated by organisations may have council members or employees appointed by Council to represent the interests of the Shire.

Council members and employees appointed to external groups are to act in accordance with the relevant constitution, terms of reference or charter as applicable and should make every effort to attend meetings and lodge a formal apology for those meetings that cannot be attended. If for any reason, a member is unable to hold office for the full period of their appointment, Council shall fill that vacancy.

Council may determine at any time that an appointment to an external organisation is no longer required and will advise the organisation to this effect providing explanation for that decision.

Related Legislation

- Local Government Act 1995
- Local Government (Administration) Regulations 1996*
- Local Government (Model Code of Conduct) Regulations 2021

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: unknown

Policy reviewed: 24 June 2020

Policy amended: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 25 March 2026

Policy amended: 27 May 2026

Previous Policy

N/A



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Council Policy

Policy 1.13 – Attendance at Events

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Council Policy 1.13 – Attendance at Events

Policy Objective

This policy addresses attendance at events, including concerts, conferences, functions or sporting events, whether free of charge, part of a sponsorship agreement, or paid by the local government. The purpose of the policy is to provide transparency about the attendance at events of council members and CEOs. This policy should be read in conjunction with section 5.90A (2) – (5) of the *Local Government Act 1995*, and any associated prescribed requirements.

Attendance at an event in accordance with this policy will exclude the event attendee from the requirement to disclose an interest if the event ticket is above the prescribed amount and the donor has a matter before council.

Policy Statement

To enable council to actively consider the purpose of and benefits to the community from attendance at events by elected members and the chief executive officer (CEO) of the Shire. Invitations / tickets to an event provided to an individual (rather than the Shire) are to be treated as a gift and disclosed as required.

Entertainment Events

Where there is an event of a commercial nature (i.e. ticketed events where a member of the public is required to pay to attend) such as concerts or sporting events, this policy provides for how invitations to events are to be managed.

If attendance by the CEO or elected member/s at an entertainment event is considered in the best interest of the Shire, the CEO will prepare details for council to consider and make a decision on attendance at that event as detailed within the 'Approval of Attendance' sections of this policy.

Non-Entertainment Events

Where there is an event of a commercial nature (i.e. ticketed events where a member of the public is required to pay to attend) such as conferences or seminars, this policy provides for how invitations to events are to be managed.

If attendance by the CEO or elected member/s at a commercial non-entertainment event is considered in the best interest of the Shire, the CEO will prepare details for council to consider and make a decision on attendance at that event as detailed within the 'Approval of Attendance' sections of this policy.

Community / Local Events

A community / local event is defined as an event held within the district, is open to all members of the general public and where members of the public are not required to pay to attend the event. Invitations received by elected members and / or the CEO to community/local events (including where to attend in an official capacity to perform a civic function) are included as a 'Preauthorised Event' within this policy.

Invitations

- a) All invitations for a council member or CEO to attend an event shall be in writing and addressed to the Shire.
- b) Any invitation not provided to the Shire is not captured by this policy and must be disclosed in accordance with the gift and interest provisions in the Act.
- c) A list of preauthorised events and attendees is included under the heading 'Preauthorised Events'.

Approval of Attendance - General

The CEO will prepare an agenda item for council to consider, relating to attendance at events, detailing the following information:

- a) Who is providing the ticket to the event (the organiser of the event or a third party);
- b) The location of the event in relation to the local government (within the district or out of the district);
- c) The role of the council member, CEO when attending the event (participant, observer, presenter);
- d) Whether the event is sponsored by the local government;
- e) The benefit to the district of council representation at the event;
- f) Which elected member and / or officer should be authorised to attend event; and
- g) The cost to attend the event and availability of funding within adopted annual budget.

Decisions to attend events in accordance with this policy will be made by simple majority.

Approval of Attendance – Short Notice

Where the timing of receipt of an invitation and the event itself does not provide an opportunity for council to consider attendance at an event (such as when received at short notice), the CEO shall:

- a) Prepare an agenda item in accordance with 'Approval of Attendance – General' and circulate to the council via email;
- b) Email correspondence is to set a reasonable period of notice for elected members to respond (not less than 24 hours);
- c) If no objections are raised within the set notice period by an elected member to the CEO, it will be taken by the CEO the elected member agrees with the recommendation;
- d) Decision to attend events at short notice will be made once agreement has been received from a simple majority of all elected members; and
- e) Decision is to be presented for noting at the next ordinary meeting of council.

The council may also delegate attendance to an event to another council member or the CEO or another officer after a decision has been made, by a circular email from the CEO explaining the proposed change. The subsequent process shall be as described at (b), (c) and (d) above.

Payment in Respect of Attendance

For an invitation to attend an event where a ticket is provided with no charge, the local government may contribute to appropriate expenses for attendance, such as travel and accommodation, for events outside the district.

For any events where a member of the public is required to pay, unless listed under heading 'Preauthorised Events', the council will determine whether it is in the best interests of the local government for a council member or the CEO to attend on behalf of the council.

If the council determine that a council member or the CEO should attend a paid event, the local government will pay the cost of the ticket and appropriate expenses, such as travel and accommodation for events outside the district, and the cost of the ticket for events within the district.

Any ticket purchased or additional travel / accommodation costs for the partner or family member of the local government representative is not paid for by the local government.

Preauthorised Events

Event	Date	Attendee	Contribution to cost
Community / Local Event (as defined within policy)	Misc	Misc	N/A

Policy History

Amendments to this Policy

Amendments to this policy require an absolute majority decision of council, and the amended policy is to be published on the Shire's official website.

History

Policy adopted: unknown

Policy reviewed: 24 June 2020

Policy amended: 24 June 2020

Policy reviewed: 28 June 2023

Policy reviewed: 27 May 2026

Previous Policy

N/A



Shire of **Ngaanyatjarraku**
ON A JOURNEY

Council Policy

Policy 1.14 – Disturbance at Council Meetings – Compliant Procedure

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Council Policy 1.14 – Disturbance at Council Meetings – Compliant Procedure

Policy Objective

To provide guidance to the presiding member with respect to disturbances at Council or Committee meetings and to ensure the continuance of good and orderly government with appropriate opportunities for community participation.

Policy Statement

The Shire recognises the importance of community participation in Council and Committee meetings. The Shire will, however, ensure meetings are conducted in an orderly manner, and that disruptive behaviour is managed promptly and lawfully in accordance with the *Local Government Act 1995 (WA)* and the *Local Government (Administration) Regulations 1996 (WA)*.

The presiding person is responsible for maintaining order at a Council or Committee meeting and may give directions to any person whose conduct is not conducive to the proper conduct of the meeting.

If a person continues to disrupt the meeting after being warned, the presiding person may direct the person to leave the meeting place. If, after resuming the meeting, the disruptive behaviour continues it would be appropriate for the presiding member to again adjourn the meeting and instruct the CEO to ask the offending person or persons to leave the premises.

The CEO must take this action as while the presiding member is in charge of the meeting, it is the CEO who, through section 5.41(d) of the Act, has control or management of the local government's buildings, including the council chamber and meeting rooms and is the 'person in authority' in relation to Section 70A of the Criminal Code.

If the person refuses to leave, the meeting may be adjourned to enable the Shire to request assistance from law enforcement officers to attend and deal with the refusal to comply with the presiding person's direction.

Nothing in this policy limits the Shire's ability to consider any further action available under applicable law in relation to conduct occurring at, or in connection with, a Council or Committee meeting.

Further guidance in relation to disruptive behaviour at meetings should be read in conjunction with the Department of Local Government, Industry Regulation and Safety (LGIRS) Local Government Operational Guideline on disruptive behaviour by the public at council meetings, the *Local Government Act 1995 (WA)* and the *Local Government (Administration) Regulations 1996 (WA)*.

Policy History

Amendments to this Policy

Amendments to this policy require a simple majority decision of Council.

History

Policy adopted: unknown
Policy reviewed: 24 June 2020
Policy amended: 24 June 2020

Policy reviewed: 28 June 2023
Policy reviewed: 27 May 2026

Previous Policy

N/A



Attachment 11.1 Action Report – Operational Services

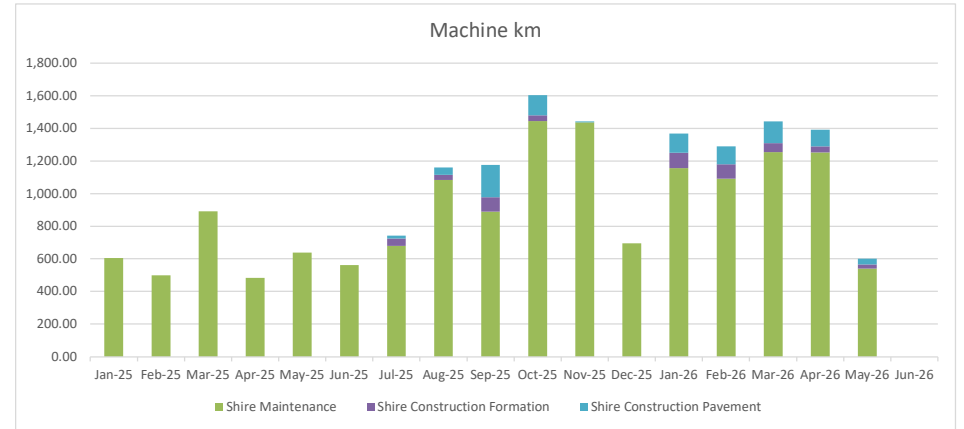
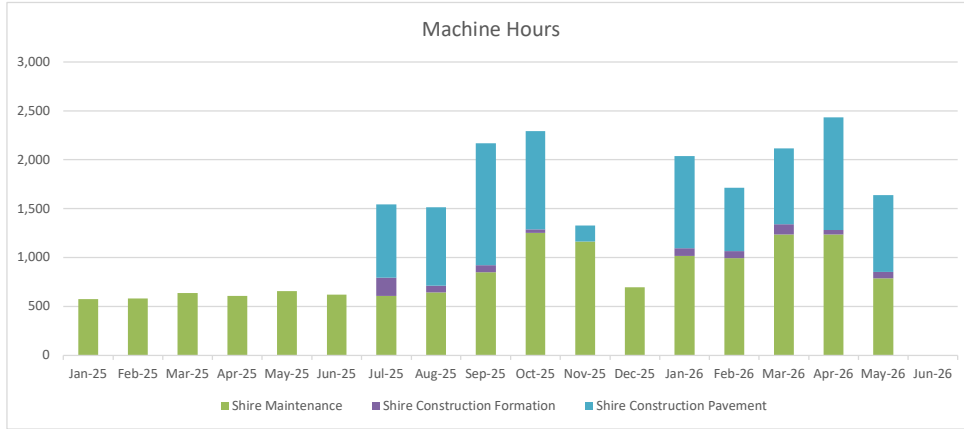
Status	Subject	Action Taken
Ongoing	Compliance	Completed Action:
Ongoing	Fleet and Vehicle Management	<p>Vehicles Serviced:</p> <ul style="list-style-type: none"> • Slasher – Set up on arrival • Cleaning of vehicles <p>Action: Fleet utilisation being monitored and recorded to ensure all vehicles are serviced within manufactures recommended service intervals. Ad Hoc repairs to be undertaken as necessary.</p>
Ongoing	Property Maintenance	<p>General Building Maintenance</p> <p>Office:</p> <ul style="list-style-type: none"> • General office duties • Yard Maintenance – watering of lawns, Wipper snipper and slashing outer bounds • Prep and painted kitchen • Inspect duct for removal • Power metre reading • Pick up delivery <p>CRC Offices:</p> <ul style="list-style-type: none"> • Office 3 – Scoped and fixed water leak • Office 13 – Installed new water tap for yard <p>Gallery</p> <ul style="list-style-type: none"> • Hang notice board <p>Lot 104B Warburton</p> <ul style="list-style-type: none"> • Inspected if work had been completed <p>Lot 152 Warburton</p> <ul style="list-style-type: none"> • Prep for painting • Painting • Building of furniture • Yard maintenance <p>Lot 158 Warburton</p> <ul style="list-style-type: none"> • Yard Maintenance <p>Lot 255A</p>

		<ul style="list-style-type: none"> • Fixed water issue in bathroom • Removal of old bed <p>Lot 367</p> <ul style="list-style-type: none"> • Yard maintenance • Cutting of new key • Installed new aircon unit • Scoped and fixed light globe <p>Lot 98</p> <ul style="list-style-type: none"> • Yard Maintenance • Repaired screen door handle and flashing • inspected <p>Ongoing Work: Cleaning of the community streets and reducing weeds to prevent hazards</p> <p>Action: Operations team to continue to undertake yard and building maintenance as required.</p>
<p>Ongoing</p>	<p>Warburton Waste Management</p>	<p>Collection and disposal of general waste from all commercial, communal, and residential rubbish bins completed.</p> <ul style="list-style-type: none"> • Wash and clean rubbish truck. • Non-Commercial wasted collection scheduled every Saturday • Commercial waste collection scheduled every Monday, Wednesday and Friday • Dropped waste disposal bins into community • General rubbish removal from community streets <p>Non-Commercial waste collection scheduled every Saturday Commercial waste to be collected Monday, Wednesday and Fridays</p> <p>All waste is to be burned when delivered to assist with minimising waste carried by the wind and to eliminate food waste that attract dingoes.</p> <p>Action: Operations team to continue waste collection and disposal</p>

Shire of Ngaanyatjarraku

Road Maintenance & Construction Monthly Performance

Report Date: May 26 2026



		Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Total
Shire Maintenance	Hours	576	582	638	607	655	621	608	643	850	1,250	1,162	695	1,016	993	1,236	1,238	787	0	14,157
	Kilometres	604.83	499.44	891.65	482.60	638.00	561.44	680.00	1,083.72	890.00	1,444.67	1,437.40	695.65	1,156.00	1,092.50	1,253.36	1,253.00	541.00	0.00	15,205
Shire Construction Formation	Hours	0	0	0	0	0	0	187	68	70	38	0	0	77	73	106	43	65	0	727
	Kilometres	0.00	0.00	0.00	0.00	0.00	0.00	45.70	32.72	88.00	35.00	0.00	0.00	95.33	87.20	55.60	37.80	24.00	0.00	501
Shire Construction Pavement	Hours	0	0	0	0	0	0	748	802	1,247	1,006	165	0	946	649	774	1,152	788	0	8,277
	Kilometres	0.00	0.00	0.00	0.00	0.00	0.00	17.70	43.84	198.00	124.00	6.00	0.00	116.53	109.00	134.30	101.80	36.00	0.00	887
Total Hours		576	582	638	607	655	621	1,543	1,513	2,167	2,294	1,327	695	2,039	1,715	2,116	2,433	1,640	0	23,161
Total km		604.83	499.44	891.65	482.60	638.00	561.44	743.40	1,160.28	1,176.00	1,603.67	1,443.40	695.65	1,367.86	1,288.70	1,443.26	1,392.60	601.00	0.00	16,593.78

Attachment 12.1 – Monthly Payment Listing – April 2026

Chq/EFT	Date	Name	Description	Amount
EFT6376	2-Apr-26	NATS (Ngaanyatjarra Agency & Transport Services)	Items from Bunnings - Iron sheet cladding, etc.	4,455.96
EFT6377	2-Apr-26	TYREPOWER KALGOORLIE	Tyre for Landcruiser	457.00
EFT6378	2-Apr-26	Ingot Hotel	Ingot Hotel - 27/03/2026	340.00
EFT6379	2-Apr-26	QUEST PERTH ASCOT	1 night in hotel for Marsel - 30/03/2026	279.00
EFT6380	2-Apr-26	BREAKAWAY C-/ KEY FACTORS	Roadworks - Wk ending 30/03/2026	176,701.41
EFT6381	2-Apr-26	MCLEODS LAWYERS PTY LTD	Employment related matter - Legal advice	5,260.75
EFT6382	2-Apr-26	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Lot 11a Warakurna - Electrical works	3,081.95
EFT6383	2-Apr-26	CORE BUSINESS AUSTRALIA	Roads Technical Support - September 2025 to June 2026	1,259.50
EFT6384	2-Apr-26	DEBRA FRAZER	Deputy Fee for Q2 Fy25/26 - 1 month fee for October (\$525 / 3)	175.00
EFT6385	13-Apr-26	NATS (Ngaanyatjarra Agency & Transport Services)	Vortex trimmer line 182 metres x 3.3mm + Transport to Warburton	335.15
EFT6386	13-Apr-26	TJUKAYIRLA ROADHOUSE	Fuel for Elves Vehicle	120.71
EFT6387	13-Apr-26	WARAKURNA ROADHOUSE	Fuel for Elves vehicle	479.25
EFT6388	13-Apr-26	MILY (WARBURTON) STORE	Supplies for office	147.42
EFT6389	13-Apr-26	Bob Waddell & Associates Pty Ltd	2025-26 Rates Modelling, Works for W/e 05/04/2026	528.00
EFT6390	13-Apr-26	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/E 07/04/2026	217,870.81
EFT6391	13-Apr-26	MCLEODS LAWYERS PTY LTD	Advice re funding agreement - NG Council	3,509.00
EFT6392	13-Apr-26	WELL DONE INTERNATIONAL PTY LTD	Telecoms - monthly service charge	155.60
EFT6393	13-Apr-26	Michelle Roberts	Reimbursement - Parking fees	164.71
EFT6394	13-Apr-26	Mirlirtjarra Arts	Purchase of Art for resale - 4x Paintings (\$150, \$150, \$120, \$120)	540.00
EFT6395	13-Apr-26	Phillip O'Loughlin	Fuel & taxi reimbursement	214.28
EFT6396	13-Apr-26	Accredit Building Surveying & Construction Services Pty Ltd	Building surveying - Lot 129 First Street papulankutja (Blackstone)	990.00
EFT6397	17-Apr-26	WARBURTON ROADHOUSE	Fuel for Shire vehicles - March 2026 - Warburton Roadhouse	3,540.66
EFT6398	17-Apr-26	LANDGATE	Mining Tenements Chargable - Schedule M2026/1, M2026/2 - March 2026	18.60
EFT6399	17-Apr-26	MILY (WARBURTON) STORE	Office supplies - Milk, etc.	73.20
EFT6400	17-Apr-26	Focus Networks	MPS Devices - Monthly fee	3,360.50
EFT6401	17-Apr-26	Bob Waddell & Associates Pty Ltd	2025-26 Rates work for W/E 12/04/2026	264.00
EFT6402	17-Apr-26	Ingot Hotel	1 night accomodation	340.00
EFT6403	17-Apr-26	BREAKAWAY C-/ KEY FACTORS	Roadworks - W/k Ending 14/04/2026	206,870.58
EFT6404	17-Apr-26	MICHELLE BLACKHURST CONSULTANCY	To review the Shire's strategic governance documents	1,870.00
EFT6405	17-Apr-26	Open Systems Technology Pty Ltd (OST) - Council First	Software Implementaiton and licensing fees for CouncilFirst	18,313.79
EFT6406	17-Apr-26	Fred Hopkins WA - Tranquility Australia Pty Ltd AFT The Johnson Family Trust	Tow-N-Mow Slasher - Including accessories	10,600.00
EFT6407	17-Apr-26	Powerforce CFMOTO (Powerforce Australia Pty ltd)	Purchase of ATV 520EPSHUNT - Per quote 8173	12,980.00
EFT6408	17-Apr-26	DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	Vehicle Licence fee for trailer	25.55
EFT6409	17-Apr-26	NGAANYATJARRA CONSTRUCTION & MANAGEMENT SERVICES (NCAMS)	Miscellaneous plumbing items	28.12
EFT6410	24-Apr-26	NATS (Ngaanyatjarra Agency & Transport Services)	Delivery of ATV to Warburton	5,549.39
EFT6411	24-Apr-26	Focus Networks	Additional Co-pilot licence - \$50.76 per month	50.77
EFT6412	24-Apr-26	NGAANYATJARRA Services (NG Essential Services & Flights)	Flight Perth to Warburton 16/03/2026	6,600.00

EFT6413	24-Apr-26 Ingot Hotel	1 night at the Ingot Hotel - 19/04/2026	170.00
EFT6414	24-Apr-26 BREAKAWAY C-/ KEY FACTORS	Roadworks - W/e 21/04/2026	210,019.52
EFT6415	24-Apr-26 Mercure Alice Springs Resort (Iris Stott Terrace Operations Pty Ltd Trading as)	1 night accomodation - (16/04/26)	255.00
EFT6416	24-Apr-26 WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	Child restrint training fees - Tammie Green	155.00
EFT6417	24-Apr-26 Starcom Services Pty Ltd	Transport of truck from Kalgoorlie to Pickles Auction House, Perth	1,196.25
EFT6418	29-Apr-26 DAMIAN MCLEAN	OCM fee for April 2026	685.00
EFT6420	29-Apr-26 Preston Neil Thomas (SNR)	OCM fee for April 2026	678.29
EFT6421	29-Apr-26 JOYLENE FRAZER	OCM fee for April 2026	405.00
EFT6422	29-Apr-26 DEBRA FRAZER	OCM fee for April 2026	405.00
EFT6423	30-Apr-26 Julie Porter	OCM fee for April 2026	405.00
DD3649.1	8-Apr-26 Aware Super Future Saver	Payroll deductions	1,374.38
DD3649.2	8-Apr-26 HOST PLUS	Payroll deductions	2,204.00
DD3649.3	8-Apr-26 CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3649.4	8-Apr-26 HUB24 Super Fund	Superannuation contributions	432.00
DD3649.5	8-Apr-26 Australian Retirement Trust	Superannuation contributions	530.77
DD3656.1	1-Apr-26 WESTPAC BANK	Bank Merchant fees	50.14
DD3656.2	7-Apr-26 WESTPAC BANK	Bank merchant fees - 07/04/2026	20.87
DD3656.3	7-Apr-26 DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	Dot Licensing 07/04/2026	49.70
DD3656.4	14-Apr-26 DEPT FOR PLANNING & INFRASTRUCTURE (DPI / DOT)	DoT licensing - 13/04/2026	49.70
DD3656.5	14-Apr-26 Westpac Credit Card CEO	Automatic payment to credit card on 14/04/2026	6,861.09
DD3662.1	22-Apr-26 Aware Super Future Saver	Payroll deductions	1,374.38
DD3662.2	22-Apr-26 HOST PLUS	Payroll deductions	2,204.00
DD3662.3	22-Apr-26 CBUS SUPERANNUATION	Superannuation contributions	746.93
DD3662.4	22-Apr-26 HUB24 Super Fund	Superannuation contributions	432.00
DD3662.5	22-Apr-26 Australian Retirement Trust	Superannuation contributions	530.77
DD3665.1	14-Apr-26 Telstra Limited	Telstra charges - to 17 April 2026	1,118.51
DD3676.1	20-Apr-26 Navman Wireless Australia Pty Ltd	Navman Satellite and SatComm Service - 7 devices	900.13

921,551.02

Attachment 12.2 Monthly Financial Report – March 2026

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Shire of Ngaanyatjarraku

FINANCIAL REPORT

for the period from 01/07/25 to 30/04/26

Financial Report

for the period from 01/07/25 to 30/04/26

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Content Overview

The **Shire** of Ngaanyatjarraku conducts the operations of a local government with the following community vision:

The Shire of Ngaanyatjarraku - On a journey

Our Land - Looking after our Land
Our People - Looking after our People
Leadership - Showing the way for our Community

Principal place of business:
Great Central Road
Warburton Aboriginal Community
Western Australia

Statement of comprehensive income

for the period from 01/07/25 to 30/04/26

		01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget Variance %
	Note	YTD Actual \$	YTD Budget \$	\$	\$	
Revenue						
Rates	14	514,582	529,949	529,949	529,949	(3)%
Grants, subsidies and contributions		6,482,507	8,417,140	10,903,495	10,903,495	(23)%
Fees and charges		460,525	355,829	383,082	383,082	29%
Interest revenue		683,950	645,890	689,250	689,250	6%
Other revenue		244,028	175,930	224,898	224,898	39%
		<u>8,385,592</u>	<u>10,124,738</u>	<u>12,730,674</u>	<u>12,730,674</u>	<u>(17)%</u>
Expenses						
Employee costs		(1,330,418)	(1,739,166)	(2,019,948)	(2,019,948)	(24)%
Materials and contracts		(4,342,235)	(4,579,943)	(5,297,618)	(5,297,618)	(5)%
Utility charges		(8,030)	(26,820)	(32,200)	(32,200)	(70)%
Depreciation	7	(6,553,629)	(6,132,738)	(7,780,200)	(7,780,200)	7%
Insurance		(163,609)	(155,500)	(164,000)	(164,000)	5%
Other expenditure		(61,374)	(289,066)	(389,630)	(389,630)	(79)%
		<u>(12,459,295)</u>	<u>(12,923,233)</u>	<u>(15,683,596)</u>	<u>(15,683,596)</u>	<u>(4)%</u>
Operating result from continuing operations		<u>(4,073,703)</u>	<u>(2,798,495)</u>	<u>(2,952,922)</u>	<u>(2,952,922)</u>	<u>46%</u>
Capital grants, subsidies and contributions		1,613,461	1,923,244	1,923,244	1,923,244	(16)%
Profit on asset disposals		—	—	—	—	∞
Loss on asset disposals		(49,972)	152,000	152,000	152,000	133%
		<u>1,563,489</u>	<u>2,075,244</u>	<u>2,075,244</u>	<u>2,075,244</u>	<u>(25)%</u>
Net result for the period	29a	<u>(2,510,214)</u>	<u>(723,251)</u>	<u>(877,678)</u>	<u>(877,678)</u>	<u>247%</u>
Other comprehensive income for the period						
<i>Items that will not be reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus	11	—	—	—	—	∞
Total other comprehensive income for the period	19	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>∞</u>
Total comprehensive income for the period		<u>(2,510,214)</u>	<u>(723,251)</u>	<u>(877,678)</u>	<u>(877,678)</u>	<u>247%</u>

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

Statement of financial position

for the period from 01/07/25 to 30/04/26

		01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget Variance %
	Note	YTD Actual \$	YTD Budget \$	\$	\$	
Assets						
Current assets						
Cash and cash equivalents	2	17,614,456	–	8,197,453	8,197,453	∞
Trade and other receivables	3	902,245	–	446,838	446,838	∞
Inventories	4	7,673	–	148,130	148,130	∞
Total current assets		18,524,374	–	8,960,944	8,960,944	∞
Non-current assets						
Other financial assets		77,589	–	–	–	∞
Property, plant and equipment	5	12,288,628	–	12,807,890	12,807,890	∞
Infrastructure	6	168,490,702	–	163,118,385	163,118,385	∞
Intangible assets	8	16,568	–	–	–	∞
Total non-current assets		180,873,487	–	175,967,860	175,967,860	∞
Total assets		199,397,861	–	184,928,804	184,928,804	∞
Liabilities						
Current liabilities						
Trade and other payables	9	369,298	–	2,167,738	2,167,738	∞
Employee related provisions		84,008	–	115,550	115,550	∞
Total current liabilities		453,306	–	2,283,288	2,283,288	∞
Non-current liabilities						
Employee related provisions		22,694	–	8,687	8,687	∞
Total non-current liabilities		22,694	–	8,687	8,687	∞
Total liabilities		476,000	–	2,291,975	2,291,975	∞
Net assets		198,921,861	–	182,636,829	182,636,829	∞
Equity						
Retained surplus		69,637,791	–	53,352,759	53,352,759	∞
Reserve accounts	15	8,293,678	–	8,293,678	8,293,678	∞
Revaluation surplus	11	120,990,392	–	120,990,392	120,990,392	∞
Total equity		198,921,861	–	182,636,829	182,636,829	∞

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

Statement of changes in equity

for the period from 01/07/25 to 30/04/26

	Note	Retained surplus \$	Reserve accounts \$	Revaluation surplus \$	Total Equity \$
Balance as at 1 July 2024		73,644,282	8,293,678	120,990,392	202,928,352
Restated balance as at 1 July		73,644,282	8,293,678	120,990,392	202,928,352
Comprehensive income for the period					
Net result for the period		(1,496,277)	–	–	(1,496,277)
Total comprehensive income for the period		(1,496,277)	–	–	(1,496,277)
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2025		72,148,005	8,293,678	120,990,392	201,432,075
Balance as at 1 July 2025		72,148,005	8,293,678	120,990,392	201,432,075
Comprehensive income for the period					
Net result for the period		(2,510,214)	–	–	(2,510,214)
Total comprehensive income for the period		(2,510,214)	–	–	(2,510,214)
Transfers from reserve accounts	15	–	–	–	–
Transfers to reserve accounts	15	–	–	–	–
Balance as at 30 June 2026		69,637,791	8,293,678	120,990,392	198,921,861

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

Statement of cash flows

for the period from 01/07/25 to 30/04/26

	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget % Variance
Note	YTD Actual \$	YTD Budget \$	\$	\$	%
Cash flows from operating activities					
Receipts					
Rates	519,785	–	529,948	529,948	100%
Grants, subsidies and contributions	6,239,110	10,716,412	10,903,495	10,903,495	(72)%
Fees and charges	460,525	383,083	383,083	383,083	17%
Service charges	–	(415,250)	–	–	∞
Interest revenue	406,010	(9,411,360)	689,250	689,250	2,418%
Goods and services tax received	(54,856)	–	605,602	605,602	100%
Other revenue	244,028	13,692	224,898	224,898	94%
Total receipts	7,814,602	1,286,577	13,336,276	13,336,276	84%
Payments					
Employee costs	(1,330,418)	67,000	(2,019,948)	(2,019,948)	105%
Materials and contracts	(4,337,802)	186,074	(5,297,618)	(5,297,618)	104%
Utility charges	(8,030)	–	(32,200)	(32,200)	100%
Finance costs	–	(8,500)	(164,000)	(164,000)	∞
Insurance paid	(163,609)	–	–	–	100%
Goods and services tax paid	–	–	(605,602)	(605,602)	∞
Other expenditure	(55,336)	(5,000)	(389,630)	(389,630)	91%
Total payments	(5,895,195)	239,574	(8,508,998)	(8,508,998)	104%
Net cash provided by operating activities	1,919,407	1,526,151	4,827,278	4,827,278	20%
Cash flows from investing activities					
Payments					
Payments for financial assets at amortised cost	(37,779)	–	–	–	100%
Payments for purchase of property, plant & equipment	5a (413,320)	1,612,428	(367,500)	(367,500)	490%
Payments for construction of infrastructure	6a (2,056,886)	(497,545)	(2,456,117)	(2,456,117)	76%
Payments for intangible assets	8 (16,568)	–	–	–	100%
Receipts					
Proceeds from capital grants, subsidies and contributions	1,613,461	400,000	1,923,244	1,923,244	75%
Proceeds from financial assets at amortised cost	–	–	–	–	∞
Proceeds from sale of property, plant & equipment	81,107	32,000	152,000	152,000	61%
Net cash (used in) investing activities	(829,985)	1,546,883	(748,373)	(748,373)	286%
Net increase /(decrease) in cash held	1,089,422	3,073,034	4,078,905	4,078,905	(182)%
Cash at beginning of year	16,525,034	–	–	–	100%
Cash and cash equivalents at the end of the year	17,614,456	3,073,034	4,078,905	4,078,905	83%

continued on next page ...

Month End Year End

Statement of cash flows (continued)

for the period from 01/07/25 to 30/04/26

	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget
Note	YTD Actual	YTD Budget	Budget	Forecast	% Variance
	\$	\$	\$	\$	%

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

Statement of financial activity

for the period from 01/07/25 to 30/04/26

		01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/06/26 Adopted FY Budget	01/07/25 to 30/06/26 Forecast	YTD Actual vs. YTD Budget Variance %
	Note	YTD Actual \$	YTD Budget \$	Budget \$	Forecast \$	
OPERATING ACTIVITIES						
Revenue from operating activities						
General rates	14	514,582	528,634	528,634	528,634	3%
Rates excluding general rates	14	–	1,315	1,315	1,315	100%
Grants, subsidies and contributions		6,482,507	8,417,140	10,100,610	10,100,610	23%
Fees and charges		460,525	155,830	187,083	187,083	(196)%
Interest revenue		683,950	345,890	415,250	415,250	(98)%
Other revenue		244,028	175,930	211,206	211,206	(39)%
Profit on asset disposals		–	–	–	–	∞
		8,385,592	9,624,739	11,444,098	11,444,098	(13)%
Expenditure from operating activities						
Employee costs		(1,330,418)	(1,739,166)	(2,086,948)	(2,086,948)	(24)%
Materials and contracts		(4,342,235)	(4,569,743)	(5,483,692)	(5,483,692)	(5)%
Utility charges		(8,030)	(26,820)	(32,200)	(32,200)	(70)%
Depreciation		(6,553,629)	(6,480,820)	(7,780,200)	(7,780,200)	1%
Insurance		(163,609)	(155,500)	(155,500)	(155,500)	5%
Other expenditure		(61,374)	(320,330)	(384,630)	(384,630)	(81)%
Loss on asset disposals		(49,972)	–	–	–	∞
		(12,509,267)	(13,292,379)	(15,923,170)	(15,923,170)	(6)%
Non-cash amounts excluded from operating activities		6,565,822	(6,480,820)	(7,780,200)	(7,780,200)	201%
Amount attributable to operating activities		2,442,147	(10,148,460)	(12,259,272)	(12,259,272)	124%
INVESTING ACTIVITIES						
Inflows from investing activities						
Capital grants, subsidies and contributions		1,613,461	(1,523,244)	(1,523,244)	(1,523,244)	206%
Proceeds from disposal of assets		81,107	–	–	–	∞
Other (enter details here...)		–	(120,000)	(120,000)	(120,000)	100%
		1,694,568	(1,643,244)	(1,643,244)	(1,643,244)	(203)%
Outflows from investing activities						
Acquisition of property, plant and equipment	5a	(413,320)	(405,000)	(1,979,928)	(1,979,928)	(2)%
Acquisition of infrastructure	6a	(2,056,886)	(1,630,144)	(1,958,572)	(1,958,572)	(26)%
Payments for intangible assets	8	(16,568)	–	–	–	∞
		(2,486,774)	(2,035,144)	(3,938,500)	(3,938,500)	22%
Amount attributable to investing activities		(792,206)	(3,678,388)	(5,581,744)	(5,581,744)	78%
MOVEMENT IN SURPLUS OR DEFICIT						
Surplus or deficit at the start of the financial year						
		8,127,449	–	–	–	∞
Amount attributable to operating activities		2,442,147	–	–	–	∞
Amount attributable to investing activities		(792,206)	–	–	–	∞
Surplus/(deficit) after imposition of general rates		9,777,390	–	–	–	∞

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

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

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Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 1. Basis of preparation

The financial report of the Shire which is a Class 3/4 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 which would have required the Shire to measure any vested improvements at zero cost.

The Local Government (Financial Management) Regulations 1996 • AASB 2021-7c Amendments to Australian Accounting Standards 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 value including:
 - Property, plant and equipment - note 7
 - Infrastructure - note 8
 - Expected credit losses on financial assets - note 5
 - Impairment losses of non-financial assets - note 7 and 8
- Measurement of employee benefits - note 12

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 33 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.

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 1. Basis of preparation (continued)

- *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.

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 2. Cash and cash equivalents

	Note	01/07/25 to 30/04/26 \$	2025 \$
Cash at bank and on hand		17,614,456	16,525,034
Total cash and cash equivalents	20a	17,614,456	16,525,034
Held as			
- Unrestricted cash and cash equivalents		9,320,778	8,231,356
- Restricted cash and cash equivalents	12a	8,293,678	8,293,678
Total		17,614,456	16,525,034

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.

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 3. Trade and other receivables

	01/07/25 to 30/04/26	2025
	\$	\$
Current		
Rates and statutory receivables	4,449	13,728
Trade receivables	534,579	291,182
GST receivable	85,277	30,421
Interest	277,940	–
	902,245	335,331

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 and other 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 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 including 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..

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/04/26

Note 4. Inventories

	01/07/25 to 30/04/26	2025
	\$	\$
Current		
Fuel and materials	7,673	7,673
Total current inventories	7,673	7,673
Balance at beginning of year	7,673	13,659
Inventories expensed during the year	–	(5,986)

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.

Notes to and forming part of the financial report for the period from 01/07/25 to 30/04/26

Note 5. 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.

	Note	Assets not subject to operating lease - Buildings non-specialised \$	Total Property \$	Plant and equipment Furniture and equipment \$	Plant and equipment \$	Total property, plant and equipment \$
Measurement basis						
Balance at 1 July 2024		12,088,032	12,088,032	30,542	576,685	12,695,259
Additions		–	–	20,691	126,256	146,947
Disposals		–	–	–	(30,015)	(30,015)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(251,834)	(251,834)	(9,279)	(97,443)	(358,556)
Transfers		–	–	–	(28,616)	(28,616)
Other Movements		–	–	–	–	–
Balance at 30 June 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Comprises:						
Gross balance amount at 30 June 2025		12,591,698	12,591,698	131,042	858,613	13,581,353
Accumulated depreciation at 30 June 2025		(755,500)	(755,500)	(89,088)	(311,746)	(1,156,334)
Other Movement		–	–	–	–	–
Balance at 30 June 2025	8b	11,836,198	11,836,198	41,954	546,867	12,425,019
Balance at 1 July 2025		11,836,198	11,836,198	41,954	546,867	12,425,019
Additions		–	–	18,299	208,903	227,202
Disposals		–	–	–	(149,337)	(149,337)
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Depreciation	7	(314,619)	(314,619)	(6,342)	(79,413)	(400,374)
Other Movements		–	–	–	186,118	186,118
Balance at 30 June 2026		11,521,579	11,521,579	53,911	713,138	12,288,628
Comprises:						
Gross balance amount at 30 June 2026		12,591,698	12,591,698	149,340	988,231	13,729,269
Accumulated depreciation at 30 June 2026		(1,070,119)	(1,070,119)	(95,429)	(275,093)	(1,440,641)
Other Movement		–	–	–	–	–
Balance at 30 June 2026	8b	11,521,579	11,521,579	53,911	713,138	12,288,628

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 5. Property, plant and equipment (continued)

(b) Carrying Amount Measurements

Asset class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(i) Fair Value - as determined at the last valuation date				
Land and buildings				
Buildings - non-specialised	Cost Approach Using Current Replacement Cost	Management Valuation	June 2022	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

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 class	Valuation technique	Basis of valuation	Date of last valuation	Inputs used
(ii) Cost				
Furniture and equipment	N/A	Cost	Not applicable	N/A
Plant and equipment	N/A	Cost	Not applicable	N/A

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/04/26

Note 6. 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.

	Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance as at 1 July 2024		167,744,100	431,162	309,908	7,957,656	176,442,826
Additions *		3,425,313	–	–	64,780	3,490,093
(Disposals)		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	10a	(7,361,574)	(12,652)	(18,496)	–	(7,392,722)
Transfers		7,957,656	–	28,616	(7,957,656)	28,616
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Comprises:						
Gross balance amount at 30 June 2025		246,770,246	621,676	401,580	64,780	247,858,282
Accumulated depreciation at 30 June 2025		(75,004,751)	(203,166)	(81,552)	–	(75,289,469)
Balance at 30 June 2025		171,765,495	418,510	320,028	64,780	172,568,813
Balance as at 1 July 2025		171,765,495	418,510	320,028	64,780	172,568,813
Additions *		–	–	–	1,909,445	1,909,445
(Disposals)		–	–	–	–	–
Revaluation increments transferred to revaluation surplus		–	–	–	–	–
Revaluation decrements transferred to revaluation surplus		–	–	–	–	–
Depreciation	10a	(6,131,284)	(10,537)	(15,405)	–	(6,157,226)
Transfers		–	–	–	–	–
Balance at 30 June 2026		165,634,211	407,973	304,623	1,974,225	168,321,032
Comprises:						
Gross balance amount at 30 June 2026		246,770,246	621,676	419,961	1,974,225	249,786,108
Accumulated depreciation at 30 June 2026		(81,136,035)	(213,703)	(115,338)	–	(81,465,076)

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/04/26

Note 6. Infrastructure (continued)

Note	Infrastructure roads \$	Other infrastructure - recreation \$	Other Infrastructure \$	Work in progress \$	Total infrastructure \$
Balance at 30 June 2026	165,634,211	407,973	304,623	1,974,225	168,321,032

(*) Asset additions included non-cash additions. Refer to note 20(c).

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 6. Infrastructure (continued)

(b) Carrying Amount Measurements

Asset class	Fair value hierachy	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 Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure - recreation	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.
Other infrastructure	Level 3	Cost Approach Using Current Replacement Cost	Management Valuation	June 2023	Construction costs based on recent contract prices, current condition, residual values and remaining useful life assessments.

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 infrastructure using level 3 inputs.

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 7. Fixed assets

		01/07/25 to 30/04/26 Actual \$	01/07/25 to 30/04/26 YTD Budget \$	2025 Actual \$
	Note			
Depreciation				
Buildings - non-specialised	5a	314,619	–	251,834
Furniture and equipment	5a	6,342	–	9,279
Plant and equipment	5a	79,413	–	97,443
Infrastructure - roads	6a	6,131,284	–	7,361,574
Infrastructure - other	6a	11,434	–	18,496
Infrastructure - Recreation		10,537	–	12,652
Total depreciation		6,553,629	–	7,751,278

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	50 years
Furniture and equipment	4 years
Plant and equipment	3 to 7 years
Sealed roads and streets:	
-Formation	not depreciated
-Pavement	8 to 31 years
Seal	
- bituminous seals	3 to 20 years
- asphalt surfaces	3 to 20 years
Gravel roads	
-formation	not depreciated
-pavement	8 to 31 years
-kerb	6 to 14 years
Other infrastructure	20 to 50 years

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 7. 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.

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 *AASB136 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

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/04/26

Note 7. Fixed assets (continued)

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.

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/04/26

Note 8. Intangible assets

Intangible assets are as follows:

	01/07/25 to 30/04/26 Actual \$	2025 Actual \$
Software		
Non-current		
Computer software development	16,568	–
Total software – net book value	16,568	–

Movements in balances of computer software during the financial year are shown as follows:

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 9. Trade and other payables

	01/07/25 to 30/04/26	2025
	\$	\$
Current		
Sundry creditors	125,042	120,609
Prepaid rates	2,214	6,290
Accrued payroll liabilities	28,654	28,654
Statutory liabilities	53,998	–
Accrued Expenses	1,137	48,803
Other payables	158,253	158,547
Total current trade and other payables	369,298	362,903

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.

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.

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 10. Other liabilities

MATERIAL ACCOUNTING POLICIES

Contract Liabilities

Contract liabilities represent the 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 18(i)) due to the unobservable inputs, including own credit risk.

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/04/26

Note 11. Revaluation surplus

	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	Total Movement on Revaluation	01/07/25 to 30/04/26	2025	2025	2025	Total Movement on Revaluation	2025
	Opening Balance	Revaluation Increment	Revaluation (Decrement)		Closing Balance	Opening Balance	Revaluation Increment	Revaluation (Decrement)		Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Buildings - specialised	9,954,056	-	-	-	9,954,056	9,954,056	-	-	-	9,954,056
Revaluation surplus - Plant and equipment	190,407	-	-	-	190,407	190,407	-	-	-	190,407
Revaluation surplus - Infrastructure - roads	110,845,929	-	-	-	110,845,929	110,845,929	-	-	-	110,845,929
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392
	120,990,392	-	-	-	120,990,392	120,990,392	-	-	-	120,990,392

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 12. Restrictions over financial assets

		01/07/25 to 30/04/26 Actual \$	01/07/25 to 30/04/26 YTD Budget \$	2025 Actual \$
	Note			
(a) Restrictions				
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	2	8,293,678	-	8,293,678
		<u>8,293,678</u>	<u>-</u>	<u>8,293,678</u>
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	15	8,293,678	-	8,293,678
Total restricted financial assets		<u>8,293,678</u>	<u>-</u>	<u>8,293,678</u>

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 13. 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 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

Shire of Ngaanyatjaraku

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 13. Other Material Accounting Policies (continued)

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 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 10.

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.

Notes to and forming part of the financial report
for the period from 01/07/25 to 30/04/26

Note 14. Rating information

Rate type	Basis of valuation	Rate in \$	Number of properties	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	2024/25
				Actual Rateable value	Actual Rate revenue	Actual Interim rates	Actual Back rates	Actual Total revenue	Budget rate revenue	Budget interim rate	Budget back rate	Budget total revenue	Actual Total revenue
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) General Rates													
Rate Description													
Mining Tenaments	Unimproved valuation	-	-	-	527,730	(13,148)	-	514,582	-	-	-	-	481,218
Total general rates		-	-	-	527,730	(13,148)	-	514,582	-	-	-	-	481,218
Minimum payment													
Mining Tenaments	Unimproved valuation	-	-	-	-	-	-	-	-	-	-	-	7,909
Total minimum payments		-	-	-	-	-	-	-	-	-	-	-	7,909
Total general rates and minimum payments				-	-	527,730	(13,148)	-	514,582	-	-	-	489,127
Total rates									514,582			-	489,127

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.

(*) Rateable Value at time of raising of rate.

Notes to and forming part of the financial report

for the period from 01/07/25 to 30/04/26

Note 15. Reserve accounts

	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	01/07/25 to 30/04/26	2025	2025	2025	2025
	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	Opening Balance Budget	Transfer to Budget	Transfer (from) Budget	Closing Balance Budget	Opening Balance Actual	Transfer to Actual	Transfer (from) Actual	Closing Balance Actual	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Restricted by council													
(a) Employee Entitlement Reserve	333,206	–	–	333,206	–	–	–	–	333,206	–	–	333,206	
(b) Asset Replacement, Acquisition and Development Reserve	6,990,740	–	–	6,990,740	–	–	–	–	6,990,740	–	–	6,990,740	
(c) Cultural Centre Reserve	297,225	–	–	297,225	–	–	–	–	297,225	–	–	297,225	
(d) Strategic Reserve	672,507	–	–	672,507	–	–	–	–	672,507	–	–	672,507	
	8,293,678	–	–	8,293,678	–	–	–	–	8,293,678	–	–	8,293,678	

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

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	Purpose of the reserve
(a) Employee Entitlement Reserve	Established to fund a portion of future commitments for employee entitlements incurred as a result of employing staff and workers in relation to leave entitlements.
(b) Asset Replacement, Acquisition and Development Reserve	To provide and replace the necessary equipment, furniture, plant, buildings and infrastructure comprising of roads, drains, footpaths and recreational reserves.
(c) Cultural Centre Reserve	To provide for the successful operation of the Cultural Centre as provided for in clause 8.2 of the management deed between the Shire of Ngaanyatjarraku, Warburton Community Incorporated and the Ngaanyatjarra Council (Aboriginal Corporation), transfers to the reserve represent surplus funds from the day to day operations of the Cultural Centre after deducting costs incurred by the Shire.
(d) Strategic Reserve	To provide for the reduction of financial risk of unanticipated events in the occurrence of a natural disaster. To provide for strategic actions in support of identified activities that cannot be funded in the one budget period. To provide for the capacity to take-up unanticipated strategic opportunities.