



## SHIRE OF BEVERLEY NOTICE OF MEETING

Dear Councillor,

Notice is hereby given that the next Audit and Risk Committee Meeting will be held in the Council Chambers, 136 Vincent Street Beverley, on Tuesday 14 February 2023.

### **Program**

9:00am

Audit and Risk Committee Meeting

A handwritten signature in black ink, appearing to read "Stephen Gollan".

Stephen Gollan  
Chief Executive Officer

9 February 2023



**14 FEBRUARY 2023**

**AUDIT & RISK COMMITTEE  
MEETING**

**AGENDA**

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## **1. OPENING**

The Chairperson to declare the meeting open.

## **2. ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE**

### **2.1 Committee Members**

Cr MH Norman	Chairperson
Cr DC White	President
Cr CJ Lawlor	Deputy President

### **2.2 Staff Members**

Mr SP Gollan	Chief Executive Officer
Mr SK Marshall	Deputy Chief Executive Officer
Mrs A Lewis	Executive Assistant

### **2.3 Observers And Visitors**

### **2.4 Apologies and Approved Leave of Absence**

## **3. DECLARATIONS OF INTEREST**

#### **4. CONFIRMATION OF MINUTES**

##### **4.1 Minutes of the Audit and Risk Committee Meeting 25 October 2022**

###### **OFFICER'S RECOMMENDATION**

That the Minutes of the Audit and Risk Committee Meeting held Tuesday 25 October 2022 be confirmed.

## **5. OFFICER REPORTS**

### **5.1 Regulation 17 Review**

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<b>Submission To:</b>	<b>Audit &amp; Risk Committee Meeting 14 February 2023</b>
<b>Report Date:</b>	<b>15 December 2022</b>
<b>Applicant:</b>	<b>N/A</b>
<b>File Reference:</b>	<b>ADM 0163</b>
<b>Author and Position:</b>	<b>Stephen Gollan, Chief Executive Officer</b>
<b>Previously Before Council:</b>	<b>Annually</b>
<b>Disclosure(s) Of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>2022 Risk Profile</b>

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#### **SUMMARY**

Council to consider that the Risk Management review be received.

#### **BACKGROUND**

Under regulation 17 of the *Local Government (Audit) Amendment Regulations 2013*, the Chief Executive Officer is to review the appropriateness and effectiveness of the Shire of Beverley's systems and procedures in relation to risk management, internal control and legislative compliance.

#### **COMMENT**

The Chief Executive Officer and Deputy Chief Executive Officer have conducted a review using the Risk Management template provided by Council's Insurers, LGIS.

Attached is the summary of control results covering identified risk areas including:

- Misconduct;
- Business and Community disruption;
- Environmental management;
- Errors, omissions and delays;
- External theft and fraud;
- IT and Communication systems;
- Statutory compliance;
- Safety and security;
- Providing advice and information;
- Employment practices;
- Records management;
- Project/Change management;
- Engagement practices;
- Supplier management;
- Asset sustainability practices; and
- Facility management.

Each identified risk was considered individually with risk ratings being applied based on the following risk matrix:

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Following the risk determination, improvement initiatives were formulated and enacting timeframes set with the aim of improving overall future risk ratings.

Risk assessment worksheets for each risk category have been provided under separate cover.

### STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (Audit) Amendment Regulations 2013* requires that:

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
  - (a) risk management; and
  - (b) internal control; and
  - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.
- (3) The CEO is to report to the audit committee the results of that review.

### FINANCIAL IMPLICATIONS

Nil

### STRATEGIC IMPLICATIONS

Goal 12 – Council leads the organisation and engages with the community in an accountable and professional manner.

### RISK IMPLICATIONS

Failure to review the appropriateness and effectiveness of a local government's systems and procedures would result in non-compliance *Local Government (Audit) Amendment Regulations 2013*. Approval of this item will mitigate the consequence.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
<b>Likelihood</b>					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

## POLICY IMPLICATIONS

### 2.3 Risk Management

## VOTING REQUIREMENTS

Simple Majority

## OFFICER'S RECOMMENDATION

That the Audit and Risk Committee recommends to Council that the 2022 Regulation 17 review conducted by the Chief Executive Officer be received.



## Shire of Beverley Risk Dashboard Report December 2022

### Executive Summary

Being the Shire's third report under the introduced risk management framework, focus is on embedding and driving continual improvement. Future reports will continue to provide relevant insight and recommendations to assist governance activities for the Senior Management Team. It is supported by the attached documents that were produced through a workshop on the 5th December 2022.

1. Risk Profiles for the 16 themes discussed.
2. Risk Management Policy amendments and Procedures.

### Recommendations

#### Embedding

1. Arrange for the attached Policy amendments and Procedures to be endorsed and adopted.

#### Risk Profiles

1. Discuss and review the attached Risk Profiles Review and approve all Risk Profiles (from a Risk & Control perspective).
2. Confirm Current Issues / Actions / Treatments (Responsibility & Due Date)

<b>Misconduct</b>		Risk	Control	<b>Business &amp; community disruption</b>		Risk	Control
		Moderate	Adequate			High	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Carry out new employee Induction process	On Going	HR		Review LEMA and Recovery Plans	Jun-23	CESM	
Follow up Performance Review process	On Going	CEO/MOW/DCEO		Seek Mitigation Works Funding and coordinate works	Jun-23	CESM	
Councillor training	On Going	CEO/Council		Ensure volunteers and staff are trained in line with WHS legislation requirements	Jun-23	CESM	
<b>Inadequate environmental management</b>		Risk	Control	<b>Errors, omissions &amp; delays</b>		Risk	Control
		Moderate	Adequate			Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Review of Landfill Remaining Life	Jun-23	EHO/MOW		Review and expand documented procedures for main activities	On Going	DCEO	
Long Term Landfill Plan	Dec-23	EHO/MOW					
<b>External theft &amp; fraud (inc. Cyber Crime)</b>		Risk	Control	<b>Failure of IT &amp;/or communication systems and infrastructure</b>		Risk	Control
		High	Adequate			High	Effective
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Raise awareness of IT Security (eg. Opening emails)	On Going	DCEO		Review IT Disaster Recovery Plan and test data recovery	Jun-23	DCEO	
Review Depot Security	Jun-23	MOW		Test Generator Backup	Jun-23	DCEO	
Review IT Security	On Going	DCEO		Conduct Vulnerability Scan and fix where required	Jun-23	DCEO	
Review Admin Office Security	Jun-23	DCEO		Review ITC Operating Expenses	Jun-23	DCEO	
<b>Failure to fulfil statutory, regulatory or compliance requirements</b>		Risk	Control	<b>Inadequate safety and security practices</b>		Risk	Control
		Moderate	Adequate			High	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Strategic Community, Corporate Business and Long Term Financial Plans.	Jun-23	CEO		Prepare required training register and training plans	Jun-23	HR/OHS	
Investigate Internal Audit function	Jun-23	CEO		Implement Quarterly Workplace Safety Inspections	On Going	OHS	
				Maintain Contractor Inductions	On Going	OHS	
				Conduct evacuation roleplay	Jun-23	DCEO	
<b>Providing inaccurate advice / information</b>		Risk	Control	<b>Ineffective employment practices</b>		Risk	Control
		Moderate	Adequate			Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Implement a 'performance review' process for Executive Staff	Jun-23	CEO		Implement Performance Review Process	Jun-23	CEO	
Monitor complaint register	On Going	DCEO		Review Workforce Plan (Risks & Action Plans) for inclusion where relevant	Jun-23	CEO	
<b>Inadequate document management processes</b>		Risk	Control	<b>Inadequate project / change management</b>		Risk	Control
		Moderate	Adequate			High	Effective
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Explore implementation of Electronic Document Records Management System (EDRMS)	Jun-23	EA		Conduct fortnightly project management meetings (or more often as appropriate)	On Going	CEO	
Include shift to EDRMS in LTFP	Jun-23	DCEO		Monitor volume of projects to ensure available resources are not stretched	On Going	CEO	
				Comply with funding requirements where applicable	On Going	DCEO	
<b>Inadequate engagement practices</b>		Risk	Control	<b>Inadequate supplier / contract management</b>		Risk	Control
		Low	Adequate			Moderate	Effective
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Strategic Community Plan	Jun-23	CEO		Explore implementing Contract Review process at large project (\$1M+) close out	On Going	DCEO	
Review Social Media Policies, Procedures & Feedback	Jun-23	Tourism					
<b>Inadequate asset sustainability practices</b>		Risk	Control	<b>Ineffective management of facilities / venues / events</b>		Risk	Control
		High	Adequate			Moderate	Adequate
Current Issues / Actions / Treatments	Due Date	Responsibility		Current Issues / Actions / Treatments	Due Date	Responsibility	
Review Asset Management Plans	Jun-23	DCEO		No actions required at this stage			
Review Residential Housing Policy	Jun-23	DCEO					
Develop Bridge Maintenance Program	Jun-23	MOW					
Deliver Footpath Replacement Program	On Going	MOW					

## Business & community disruption

Dec-22

### This Risk Theme is defined as:

Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal Shire business activities. The event may result in damage to buildings, property, plant & equipment (all assets). This could be a natural disaster, weather event, or an act carried out by an external party (inc. vandalism). This includes;

- Lack of (or inadequate) emergency response / business continuity plans.
- Lack of training to specific individuals or availability of appropriate emergency response.
- Failure in command and control functions as a result of incorrect initial assessment or untimely awareness of incident.
- Inadequacies in environmental awareness and monitoring of fuel loads, curing rates etc

This does not include disruptions due to IT Systems or infrastructure related failures - refer "Failure of IT & communication systems and infrastructure".

### Potential causes include:

- |   |                         |
|---|-------------------------|
| • Cyclone, Storm Surges, Fire, Earthquake   | • Extended power outage |
| • Terrorism / Sabotage / Criminal Behaviour | • Economic Factors      |
| • Epidemic / Pandemic                       | • Loss of Key Staff     |

Key Controls	Type	Date	Shire Rating
<i>Business Continuity Framework</i>	<i>Preventative</i>	<i>Dec-22</i>	<i>Adequate</i>
<i>Volunteer Management &amp; Training</i>	<i>Preventative</i>	<i>Dec-22</i>	<i>Effective</i>
<i>LEM Exercises</i>	<i>Detective</i>	<i>Dec-22</i>	<i>Adequate</i>
<i>Functional LEMC</i>	<i>Preventative</i>	<i>Dec-22</i>	<i>Adequate</i>
<i>Current LEMA &amp; Recovery Plans</i>	<i>Recovery</i>	<i>Dec-22</i>	<i>Adequate</i>
<i>Current Bushfire Risk Management Plan</i>	<i>Preventative</i>	<i>Dec-22</i>	<i>Effective</i>

**Overall Control Ratings:** *Adequate*

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Possible</i>
<b>Overall Risk Ratings:</b>	<i>High</i>

Key Indicators	Tolerance	Date	Overall Shire Result
<i>Volunteer BFB training completed</i>	<i>90% VBFB Trained</i>		
<i>Mitigation works undertaken prior to fire season</i>	<i>100% works undertaken</i>		

### Comments

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review LEMA and Recovery Plans</i>	<i>Jun-23</i>	<i>CESM</i>
<i>Seek Mitigation Works Funding and coordinate works</i>	<i>Jun-23</i>	<i>CESM</i>
<i>Ensure volunteers and staff are trained in line with WHS legislation requirements</i>	<i>Jun-23</i>	<i>CESM</i>

# Failure of IT &/or communication systems and infrastructure

Dec-22

**This Risk Theme is defined as;**

Instability, degradation of performance, or other failure of IT Systems, Infrastructure, Communication or Utility causing the inability to continue business activities and provide services to the community. This may or may not result in IT Disaster Recovery Plans being invoked.

Examples include failures or disruptions caused by:

- Hardware &/or Software
- IT Network
- Failures of IT Vendors

This also includes where poor governance results in the breakdown of IT maintenance such as;

- Configuration management
- Performance Monitoring
- IT Incident, Problem Management & Disaster Recovery Processes

This does not include new system implementations - refer "Inadequate Project / Change Management".

**Potential causes include;**

- |  |   |
|--|---|
| • Weather impacts  | • Power failure   |
| • Power outage at service provider                       | • Infrastructure breakdown such as landlines, radio communications. |
| • Out dated / inefficient hardware                       | • Lack of training  |
| • Incompatibility between operating system and Microsoft | • Software vulnerability (e.g. MS Access)                           |

Key Controls	Type	Date	Shire Rating
Data Back up Systems (Focus Networks)	Recovery	Dec-22	Effective
IT Vendor Support (Focus Networks)	Preventative / Recovery	Dec-22	Effective
UPS / Generator Entry Point	Preventative / Recovery	Dec-22	Effective
Disaster Recovery Plan	Detective	Dec-22	Adequate
IT Infrastructure Replacement / Refresh Program	Preventative	Dec-22	Effective
Annual Vulnerability scans and remedial work	Preventative	Dec-22	Effective

**Overall Control Ratings:** Effective

Risk Ratings	Shire Rating
<b>Consequence:</b>	Major
<b>Likelihood:</b>	Possible
<b>Overall Risk Ratings:</b>	High

Key Indicators	Tolerance	Date	Overall Shire Result
Extended lost time due to unforeseen IT issues	8 hours/1 day		No outages

**Comments**

As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review IT Disaster Recovery Plan and test data recovery	Jun-23	DCEO
Test Generator Backup	Jun-23	DCEO
Conduct Vulnerability Scan and fix where required	Jun-23	DCEO
Review ITC Operating Expenses	Jun-23	DCEO

**External theft & fraud (inc. Cyber Crime) <sup>Return</sup> Dec-22**

**This Risk Theme is defined as:**

Loss of funds, assets, data or unauthorised access, (whether attempts or successful) by external parties, through any means (including electronic), for the purposes of,

- Fraud – benefit or gain by deceit
- Malicious Damage – hacking, deleting, breaking or reducing the integrity or performance of systems
- Theft – stealing of data, assets or information (no deceit)

Examples include:

- Scam Invoices
- Cash or other valuables from 'Outstations'.

**Potential causes include:**

- Inadequate security of equipment / supplies / cash
- Robbery
- Scam Invoices
- Inadequate provision for patrons belongings
- Lack of Supervision

Key Controls	Type	Date	Shire Rating
Admin Building Security	Preventative	Dec-22	Adequate
Depot Security	Preventative	Dec-22	Adequate
IT Security Education, Firewall Systems and Antivirus	Preventative	Dec-22	Effective
CCTV Camera Network	Preventative	Dec-22	Adequate
Two Factor Authentication	Preventative	Dec-22	Inadequate

**Overall Control Ratings:** Adequate

Risk Ratings	Shire Rating
<b>Consequence:</b>	Major
<b>Likelihood:</b>	Possible
<b>Overall Risk Ratings:</b>	High

Key Indicators	Tolerance	Date	Overall Shire Result
# Security Breach Incidents i.e. unauthorised access	0 Breaches		
Test Phishing controls via Email	0 Failures		

**Comments**

As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.

Current Issues / Actions / Treatments	Due Date	Responsibility
Raise awareness of IT Security (eg. Opening emails)	On Going	DCEO
Review Depot Security	Jun-23	MOW
Review IT Security	On Going	DCEO
Review Admin Office Security	Jun-23	DCEO

**Misconduct**

**This Risk Theme is defined as:**

Intentional activities in excess of authority granted to an employee, which circumvent endorsed policies, procedures or delegated authority.

This would include instances of:

- Relevant authorisations not obtained.
- Distributing confidential information.
- Accessing systems and / or applications without correct authority to do so.
- Misrepresenting data in reports.
- Theft by an employee
- Collusion between Internal & External parties

This does not include instances where it was not an intentional breach - refer Errors, Omissions or delays in transaction processing, or Inaccurate Advice.

**Potential causes include:**

- Lack of training
- Changing of job titles
- Delegated authority process inadequately implemented
- Disgruntled employees
- Lack of understanding
- Poor internal checks (PO's and delegated authority)
- Password sharing

Key Controls	Type	Date	Shire Rating
<i>Delegation Register - Framework</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Staff Induction Process (Code of Conduct)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Segregation of Duties (Financial) &amp; Procurement</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>IT Security Access Framework (Profiles &amp; Passwords)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Staff Performance Reviews</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i>Complaints received regarding Staff/Councillors</i>	<i>0 Complaints</i>	<i>Dec-22</i>	<b>Excellent</b>

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Carry out new employee Induction process</i>	<i>On Going</i>	<i>HR</i>
<i>Follow up Performance Review process</i>	<i>On Going</i>	<i>CEO/MOW/DCEO</i>
<i>Councillor training</i>	<i>On Going</i>	<i>CEO/Council</i>



# Inadequate safety and security practices

Dec-22

**This Risk Theme is defined as:**

Non-compliance with the Occupation Safety & Health Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are:

- Inadequate Policy, Frameworks, Systems and Structure to prevent the injury of visitors, staff, contractors and/or tenants.
- Inadequate Organisational Emergency Management requirements (evacuation diagrams, drills, wardens etc).
- Inadequate security protection measures in place for buildings, depots and other places of work (vehicle, community etc).
- Public Liability Claims, due to negligence or personal injury.
- Employee Liability Claims due to negligence or personal injury.
- Inadequate or unsafe modifications to plant & equipment

**Potential causes include:**

- Lack of appropriate PPE / Equipment
- Inadequate first aid supplies or trained staff
- Rubbish / Litter Control
- Inadequate security arrangements
- Inadequate signage, barriers or other exclusion techniques
- Storage and use of Dangerous Goods
- Ineffective / inadequate testing, sampling (similar) health based req'
- Lack of mandate and commitment from Senior Management

Key Controls	Type	Date	Shire Rating
<i>Workplace Inspections</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Staff Individual Training Plans</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Hazard Register</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>OSH Management Framework</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Contractor / Site Inductions</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Staff Inductions</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Organisational Emergency Preparedness (Wardens, evacs etc)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Possible</i>

<b>Overall Risk Ratings:</b>	<b>High</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i>4801 Audit Results</i>			
<i>LTIFR</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Prepare required training register and training plans</i>	<i>Jun-23</i>	<i>HR/OHS</i>
<i>Implement Quarterly Workplace Safety Inspections</i>	<i>On Going</i>	<i>OHS</i>
<i>Maintain Contractor Inductions</i>	<i>On Going</i>	<i>OHS</i>
<i>Conduct evacuation roleplay</i>	<i>Jun-23</i>	<i>DCEO</i>

**Inadequate project / change management** **Dec-22**

**This Risk Theme is defined as:**  
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time requirements or scope changes. This includes:

- Inadequate Change Management Framework to manage and monitor change activities.
- Inadequate understanding of the impact of project change on the business.
- Failures in the transition of projects into standard operations.
- Failure to implement new systems
- Failures of IT Project Vendors/Contractors

This includes Directorate or Service Unit driven change initiatives except new Plant & Equipment purchases. Refer "Inadequate Asset Management"

- Potential causes include:**
- |  |  |
|--|--|
| • Lack of communication and consultation               | • Shire growth (too many projects)                                 |
| • Lack of investment                                   | • Inadequate monitoring and review                                 |
| • Ineffective management of expectations (scope creep) | • Project risks not managed effectively                            |
| • Inadequate project planning (resources/budget)       | • Lack of Project methodology knowledge and reporting requirements |

Key Controls	Type	Date	Shire Rating
<i>Dedicated Project Management Team</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Fortnightly Project Meetings</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Contract Subject Matter Experts as appropriate</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>

**Overall Control Ratings:** **Effective**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Possible</i>
<b>Overall Risk Ratings:</b>	<b>High</b>

Key Indicators	Tolerance	Date	Overall Shire Result
<i>Project Budget</i>	<i>+10%</i>	<i>Dec-22</i>	Mainstreet Project under +10% Budget
<i>Project Timeframe</i>	<i>+10%</i>	<i>Dec-22</i>	Mainstreet Project over +10% Time allowance

**Comments**  
*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Conduct fortnightly project management meetings (or more often as appropriate)</i>	<i>On Going</i>	<i>CEO</i>
<i>Monitor volume of projects to ensure available resources are not stretched</i>	<i>On Going</i>	<i>CEO</i>
<i>Comply with funding requirements where applicable</i>	<i>On Going</i>	<i>DCEO</i>

## Errors, omissions & delays

Return to

Dec-22

### This Risk Theme is defined as:

Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process. This includes instances of;

- Human errors, incorrect or incomplete processing
- Inaccurate recording, maintenance, testing and / or reconciliation of data.
- Errors or inadequacies in model methodology, design, calculation or implementation of models.

This may result in incomplete or inaccurate information. Consequences include;

- Inaccurate data being used for management decision making and reporting.
- Delays in service to customers
- Inaccurate data provided to customers

This excludes process failures caused by inadequate / incomplete procedural documentation - refer "Inadequate Document Management Processes".

### Potential causes include;

- |                                     |                         |
|-------------------------------------|-------------------------|
| • Human Error                       | • Incorrect information |
| • Inadequate procedures or training | • Miscommunication      |
| • Lack of Staff (or trained staff)  | •                       |

Key Controls	Type	Date	Shire Rating
<i>Documented Procedures / Checklists</i>	<i>Preventative</i>	<i>Dec-22</i>	<i>Adequate</i>
<i>Segregation of Duties (Financial Control)</i>	<i>Detective</i>	<i>Dec-22</i>	<i>Effective</i>

Overall Control Ratings: **Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Minor</i>
<b>Likelihood:</b>	<i>Possible</i>
<b>Overall Risk Ratings:</b>	<b>Moderate</b>

Key Indicators	Tolerance	Date	Overall Shire Result

### Comments

As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review and expand documented procedures for main activities</i>	<i>On Going</i>	<i>DCEO</i>



## Inadequate document management processes

**This Risk Theme is defined as:**

Failure to adequately capture, store, archive, retrieve, provision and / or disposal of documentation. This includes:

- Contact lists.
- Procedural documents.
- 'Application' proposals/documents.
- Contracts.
- Forms, requests or other documents.

**Potential causes include:**

- Spreadsheet/Database/Document corruption or loss
- Inadequate access and / or security levels
- Inadequate Storage facilities (including climate control)
- High Staff turnover
- Outdated record keeping practices / incompatible systems
- Lack of system/application knowledge
- High workloads and time pressures
- Incomplete authorisation trails

Key Controls	Type	Date	Shire Rating
<i>Policy &amp; Procedural Review Process</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Records Management Process (Hard Copy)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Records Management Process (Soft Copy)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Records Management Policy</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Off-site Archiving (Zirco)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i># Documents not stored electronically or archived off-site</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Explore implementation of Electronic Document Records Management System (EDRMS)</i>	<i>Jun-23</i>	<i>EA</i>
<i>Include shift to EDRMS in LTFP</i>	<i>Jun-23</i>	<i>DCEO</i>

## Inadequate supplier / contract management

**This Risk Theme is defined as:**

Inadequate management of External Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This includes issues that arise from the ongoing supply of services or failures in contract management & monitoring processes. This also includes:

- Concentration issues
- Vendor sustainability

It does not include failures in the tender process; refer "Inadequate Procurement, Disposal or Tender Practices".

**Potential causes include:**

- Funding
- Complexity and quantity of work
- Inadequate tendering process
- Geographical remoteness
- Inadequate contract management practices
- Ineffective monitoring of deliverables
- Lack of planning and clarity of requirements
- Historical contracts remaining

Key Controls	Type	Date	Shire Rating
<i>Purchasing Policy</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Purchase Order Procedure</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Tender Register</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Contractor Inductions</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>

<b>Overall Control Ratings:</b>	<b>Effective</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Possible</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Explore implementing Contract Review process at large project (\$1M+) close out</i>	<i>On Going</i>	<i>DCEO</i>

## Providing inaccurate advice / information

Dec-22

**This Risk Theme is defined as:**

Incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff. This could be caused by using unqualified, or inexperienced staff, however it does not include instances relating to Misconduct.

Examples include;

- incorrect planning, development or building advice,
- incorrect health or environmental advice
- inconsistent messages or responses from Customer Service Staff
- any advice that is not consistent with legislative requirements or local laws.

**Potential causes include:**

- Lack of qualified staff
- Long lead times for responses
- Increasing workloads
- Lack of appropriate technical knowledge relevant to the context
- Poor working relationships between internal staff/departments

Key Controls	Type	Date	Shire Rating
<i>Performance Review Meetings</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Qualified Contractors (Pool, Ranger, Building &amp; Health)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Complaints</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Major</i>
<b>Likelihood:</b>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i># Complaints / issues regarding inaccurate advice / information</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Implement a 'performance review' process for Executive Staff</i>	<i>Jun-23</i>	<i>CEO</i>
<i>Implement a 'performance review' process for Health, Building &amp; Planning</i>	<i>Jun-23</i>	<i>CEO</i>
<i>Monitor complaint register</i>	<i>On Going</i>	<i>DCEO</i>

## Ineffective employment practices

Dec-22

**This Risk Theme is defined as:**

Failure to effectively manage and lead human resources (full/part time, casuals, temporary and volunteers). This includes not having an effective Human Resources Framework in addition to not having appropriately qualified or experienced people in the right roles or not having sufficient staff numbers to achieve objectives. Other areas in this risk theme to consider are;

- Breaching employee regulations (excluding OH&S).
- Discrimination, Harassment & Bullying in the workplace.
- Poor employee wellbeing (causing stress)
- Key person dependencies without effective succession planning in place.
- Induction issues.
- Terminations (including any tribunal issues).
- Industrial activity.

Care should be taken when considering insufficient staff numbers as the underlying issue could be a process inefficiency.

**Potential causes include:**

- Leadership failures
- Available staff / volunteers are generally highly transient.
- Single Person Dependencies
- Poor internal communications / relationships
- Ineffective performance management programs or procedures.
- Ineffective training programs or procedures.
- Limited staff availability - mining / private sectors (pay & conditions).
- Inadequate Induction practices.

Key Controls	Type	Date	Shire Rating
<i>Policy &amp; Procedures</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Training Needs Analysis &amp; Training Register</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Cross Skilling / Multi tasking</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Internal Communication (Meetings / Newsletter)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Staff Inductions (Code of Conduct Component)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Performance Review Process</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Adequate</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Possible</i>

<b>Overall Risk Ratings:</b>	<b>Moderate</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i>% Staff turnover rate</i>			
<i>Absenteeism</i>			
<i>Workers Compensation Claims (Stress Claims)</i>			
<i>Upcoming Retirements</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Implement Performance Review Process</i>	<i>Jun-23</i>	<i>CEO</i>
<i>Review Workforce Plan (Risks &amp; Action Plans) for inclusion where relevant</i>	<i>Jun-23</i>	<i>CEO</i>

# Failure to fulfil statutory, regulatory or compliance requirements

Dec-22

**This Risk Theme is defined as;**

Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This could result in fines, penalties, litigation or increase scrutiny from regulators or agencies. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated legal documentation (internal & public domain) to reflect changes.

This does not include Occupational Safety & Health Act (refer "Inadequate employee and visitor safety and security") or any Employment Practices based legislation (refer "Ineffective Employment practices")

It does include the Local Government Act, Health Act, Building Act, Privacy Act and all other legislative based obligations for Local Government.

**Potential causes include;**

- Lack of training, awareness and knowledge
- Staff Turnover
- Inadequate record keeping
- Ineffective processes
- Lack of Legal Expertise
- Councillor Turnover
- Breakdowns in Tender process
- Ineffective monitoring of changes to legislation

Key Controls	Type	Date	Shire Rating
Compliance Return (DLG)	Detective	Dec-22	Adequate
Compliance Calendars	Preventative	Dec-22	Effective
External Auditor Reviews (Compliance)	Detective	Dec-22	Effective
Subscriptions (WALGA)	Preventative	Dec-22	Adequate
Induction Process - Councillors / Staff	Preventative	Dec-22	Adequate
Tender Process (eQuotes)	Preventative	Dec-22	Effective
IPRF Reviews and Updates	Preventative	Dec-22	Adequate
<b>Overall Control Ratings:</b>			<b>Adequate</b>

Risk Ratings	Shire Rating
<b>Consequence:</b>	Major
<b>Likelihood:</b>	Unlikely
<b>Overall Risk Ratings:</b>	<b>Moderate</b>

Key Indicators	Tolerance	Date	Overall Shire Result
IPRF Documents are up to date			

**Comments**

As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review Strategic Community, Corporate Business and Long Term Financial Plans.	Jun-23	CEO
Investigate Internal Audit function	Jun-23	CEO

**Inadequate asset sustainability practices** Return to Dec-22

**This Risk Theme is defined as:**

Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads, playgrounds, boat ramps and all other assets and their associated lifecycle from procurement to maintenance and ultimate disposal. Areas included in the scope are;

- Inadequate design (not fit for purpose)
- Ineffective usage (down time)
- Outputs not meeting expectations
- Inadequate maintenance activities.
- Inadequate financial management and planning.

It does not include issues with the inappropriate use of the Plant, Equipment or Machinery. Refer Misconduct.

**Potential causes include:**

- |  |  |
|--|--|
| • Skill level & behaviour of operators | • Unavailability of parts  |
| • Lack of trained staff                | • Lack of formal or appropriate scheduling (maintenance / inspections) |
| • Outdated equipment                   | • Unexpected breakdowns  |

Key Controls	Type	Date	Shire Rating
Asset Management System (Synergy Asset Register)	Preventative	Dec-22	Adequate
Asset Management Plan	Preventative	Dec-22	Adequate
Planned Building Maintenance	Detective	Dec-22	Adequate
Asset Replacement Program	Preventative	Dec-22	Adequate
Road Asset Management System (RAMM)	Preventative	Dec-22	Adequate

**Overall Control Ratings:** Adequate

Risk Ratings	Shire Rating
<b>Consequence:</b>	Major
<b>Likelihood:</b>	Possible
<b>Overall Risk Ratings:</b>	High

Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**

As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review Asset Management Plans	Jun-23	DCEO
Review Residential Housing Policy	Jun-23	DCEO
Develop Bridge Maintenance Program	Jun-23	MOW
Deliver Footpath Replacement Program	On Going	MOW

# Inadequate engagement practices

Dec-22

**This Risk Theme is defined as:**

Failure to maintain effective working relationships with the Community (including Local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This invariably includes activities where communication, feedback and / or consultation is required and where it is in the best interests to do so. For example;

- Following up on any access & inclusion issues.
- Infrastructure Projects.
- Regional or District Committee attendance.
- Local Planning initiatives.
- Strategic Planning initiatives

This does not include instances whereby Community expectations have not been met for standard service provisions such as Community Events, Library Services and / or Bus/Transport services.

**Potential causes include:**

- Budget / funding issues
- Media attention
- Inadequate documentation or procedures
- Short lead times
- Miscommunication / Poor communication
- Relationship breakdowns with community groups

Key Controls	Type	Date	Shire Rating
<i>Open Council Meetings</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Newsletter (Beverley Blarney)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Annual electors meeting</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Online Engagement (Website &amp; Social Media)</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Establish Working Groups for large Capital Project Planning</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Effective</b>

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Risk Ratings	Shire Rating
<i>Consequence:</i>	<i>Minor</i>
<i>Likelihood:</i>	<i>Unlikely</i>

<b>Overall Risk Ratings:</b>	<b>Low</b>
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Key Indicators	Tolerance	Date	Overall Shire Result
<i>% community feeling they have opportunities to participate in planning</i>			
<i>% community satisfaction with the Shire's advocacy and community representation</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>Review Strategic Community Plan</i>	<i>Jun-23</i>	<i>CEO</i>
<i>Review Social Media Policies, Procedures &amp; Feedback</i>	<i>Jun-23</i>	<i>Tourism</i>



## Ineffective management of facilities / venues / events

Dec-22

**This Risk Theme is defined as:**

Failure to effectively manage the day to day operations of facilities, venues and / or events. This includes;

- Inadequate procedures in place to manage the quality or availability.
- Ineffective signage
- Booking issues
- Financial interactions with hirers / users
- Oversight / provision of peripheral services (eg. cleaning / maintenance)

**Potential causes include:**

- Double bookings
- Illegal alcohol consumption
- Managing bond payments
- Animal contamination.
- Failed chemical / health requirements.
- Access to facilities / venues.

Key Controls	Type	Date	Shire Rating
<i>Events Policy / Procedures</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Facility Booking System (Outlook Calendar)</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Maintenance Schedules</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Adequate</b>
<i>Complaints Register</i>	<i>Detective</i>	<i>Dec-22</i>	<b>Effective</b>
<i>Caravan Park/Cabins Booking System</i>	<i>Preventative</i>	<i>Dec-22</i>	<b>Effective</b>

**Overall Control Ratings: Adequate**

Risk Ratings	Shire Rating
<b>Consequence:</b>	<i>Moderate</i>
<b>Likelihood:</b>	<i>Unlikely</i>

**Overall Risk Ratings: Moderate**

Key Indicators	Tolerance	Date	Overall Shire Result
<i>Attendance at Arts &amp; cultural activities</i>			
<i>% community satisfaction with with services and facilities</i>			
<i>% occupancy of Onsite Cabins</i>			

**Comments**

*As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.*

Current Issues / Actions / Treatments	Due Date	Responsibility
<i>No actions required at this stage</i>		



**Inadequate environmental management** Return to Dec-22

**This Risk Theme is defined as;**

Inadequate prevention, identification, enforcement and management of environmental issues. The scope includes;

- Lack of adequate planning and management of coastal erosion issues.
- Failure to identify and effectively manage contaminated sites (including groundwater usage).
- Waste facilities (landfill / transfer stations).
- Weed control.
- Ineffective management of water sources (reclaimed, potable)
- Illegal dumping.
- Illegal clearing / land use.

**Potential causes include;**

- Inadequate management of landfill sites
- Inadequate reporting / oversight frameworks
- lack of understanding / knowledge
- Community apathy.
- Inadequate local laws / planning schemes

Key Controls	Type	Date	Shire Rating
Landfill Site Management Procedures	Detective	Dec-22	Effective
Security at Landfill Site	Preventative	Dec-22	Effective
Mosquito Control	Preventative	Dec-22	Adequate
Monitoring bores	Detective	Dec-22	Adequate

**Overall Control Ratings:** Adequate

Risk Ratings	Shire Rating
<b>Consequence:</b>	Major
<b>Likelihood:</b>	Unlikely
<b>Overall Risk Ratings:</b>	Moderate

Key Indicators	Tolerance	Date	Overall Shire Result

**Comments**

As rated by Stephen Gollan (CEO) and Simon Marshall (DCEO) on 5th December 2022.

Current Issues / Actions / Treatments	Due Date	Responsibility
Review of Landfill Remaining Life	Jun-23	EHO/MOW
Long Term Landfill Plan	Dec-23	EHO/MOW

## **5.2 2022/23 Budget Review**

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<b>Submission To:</b>	<b>Audit &amp; Risk Committee Meeting 14 February 2023</b>
<b>Report Date:</b>	<b>7 February 2023</b>
<b>Applicant:</b>	<b>N/A</b>
<b>File Reference:</b>	<b>ADM 0092</b>
<b>Author and Position:</b>	<b>Simon Marshall, Deputy Chief Executive Officer</b>
<b>Previously Before Council:</b>	<b>Annually</b>
<b>Disclosure(s) Of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>2022/23 Budget Review Statement of Financial Activity; and 2022/23 Budget Review Detail (at rear of agenda)</b>

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### **SUMMARY**

The Audit and Risk Committee to examine the 2022/23 Budget Review and consider recommending to Council that it be received.

### **BACKGROUND**

A Budget Review is conducted annually by comparing actual revenue and expenditure as at 31 December to budget estimates and forecasting predicted revenue and expenditure to 30 June.

The budget review process is a statutory requirement, but also reflects good management practice.

### **COMMENT**

A budget review has been undertaken by staff as per the requirements of the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

Any savings realised or over expenditure incurred as at 31 December 2022 has been included in forward projections.

The detailed Budget Review is attached under separate cover.

In summary, it is forecast that a budget surplus of \$376,765 may be realised as at 30 June 2023.

See Budget Review financial report attached to this report for surplus components.

## STATUTORY ENVIRONMENT

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* provides that:

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
  - (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
  - (b) consider the local government’s financial position as at the date of the review; and
  - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.  
\**Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

## FINANCIAL IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Goal 12 - Council leads the organisation and engages with the community in an accountable and professional manner.

## RISK IMPLICATIONS

Failure to complete a Budget Review would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
<b>Likelihood</b>					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

<b>Risk Rating</b>	<b>Action</b>
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

### **POLICY IMPLICATIONS**

Nil

### **VOTING REQUIREMENTS**

Simple Majority

### **OFFICER'S RECOMMENDATION**

That the Audit and Risk Committee recommend to Council that the 2022/23 Budget Review be received and forwarded to the Department of Local Government.

**SHIRE OF BEVERLEY  
BUDGET REVIEW  
FOR THE PERIOD ENDING  
30 June 2023**

Description	Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	FORECAST Variance	Notes To Material Variances
<b>Operating Revenue</b>					
General Purpose Funding	3,284,715	3,257,516.64	3,444,672	159,957	Additional Financial Assistance Grants and Investment Interest.
Governance	2,100	1,951.18	2,408	308	
Law, Order & Public Safety	246,517	59,002.04	205,269	(41,248)	Less Mitigation Funding.
Health	300	5,000.00	5,300	5,000	
Education & Welfare	0	454.55	455	455	
Housing	112,796	59,494.41	116,271	3,475	
Community Amenities	226,293	215,445.76	231,814	5,521	
Recreation & Culture	152,141	67,541.46	153,504	1,363	
Transport	2,361,615	584,011.69	2,103,624	(257,991)	Airfield Lighting funding expected to be received in 23/24 (\$150,000), Roads to Recovery allocation advice overstated (\$331,280), General Roads Grant greater than expected \$116,412, Bridge Funding increase due to cost escalation \$104,035.
Economic Activities	235,021	144,323.57	290,355	55,334	Cabin and Caravan Park revenue expected to be greater than anticipated.
Other Property & Services	38,100	41,273.76	62,254	24,154	Private works and sale of scrap (excess pavers) expected to be greater than anticipated.
<b>Total Operating Revenue</b>	<b>6,659,598</b>	<b>4,436,015.06</b>	<b>6,615,925</b>	<b>(43,673)</b>	
<b>Operating Expenditure</b>					
General Purpose Funding	(174,375)	(67,223.84)	(173,109)	1,266	
Governance	(281,516)	(144,749.60)	(272,241)	9,275	
Law, Order & Public Safety	(585,910)	(184,142.01)	(508,649)	77,261	No contract mitigation works to proceed.
Health	(174,899)	(72,771.02)	(163,831)	11,068	Loss on Asset Disposal (Doc Vehicle) expected to be lower than anticipated
Education & Welfare	(141,011)	(73,892.49)	(140,335)	676	
Housing	(196,869)	(85,767.59)	(205,634)	(8,765)	5 Short St Painting not budgeted.
Community Amenities	(684,410)	(329,335.34)	(701,817)	(17,407)	Cemetery Record and Map digitisation not budgeted.
Recreation & Culture	(1,629,056)	(793,021.89)	(1,628,226)	830	
Transport	(2,767,427)	(1,305,520.67)	(2,703,608)	63,819	Infrastructure Revaluation consultancy \$64,000 lower than anticipated.
Economic Activities	(619,982)	(328,863.23)	(641,049)	(21,067)	Vincent St Heritage Walk App expense \$20,000.
Other Property & Services	(14,196)	(47,391.49)	(19,600)	(5,404)	
<b>Total Operating Expenditure</b>	<b>(7,269,651)</b>	<b>(3,432,679.17)</b>	<b>(7,158,100)</b>	<b>111,551</b>	
<b>Net Operating</b>	<b>(610,053)</b>	<b>1,003,335.89</b>	<b>(542,175)</b>	<b>67,878</b>	
<b>Capital Income</b>					
Self Supporting Loan - Principal Repayment	10,968	5,400.94	10,968	0	
Proceeds from Sale of Assets	194,000	0.00	204,000	10,000	Grader trade \$10,000 higher than anticipated.
New Loan Raised	0	0.00	0	0	
<b>Total Capital Income</b>	<b>204,968</b>	<b>5,400.94</b>	<b>214,968</b>	<b>10,000</b>	

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Description	Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	FORECAST Variance	Notes To Material Variances
<b>Capital Expenditure</b>					
Land and Buildings	(787,000)	(83,203.60)	(265,874)	521,126	Vincent St Car Park purchase \$200,000 and Airfield lighting \$300,000 unlikely to proceed this FY.
Plant and Equipment	(681,500)	0.00	(655,000)	26,500	New Grader cost \$26,500 lower than anticipated.
Office Furniture and Equipment	(40,000)	(39,670.00)	(39,670)	330	
Road Construction	(2,004,829)	(779,779.31)	(1,774,992)	229,837	Vincent St Project works \$229,792 lower than anticipated.
Other Infrastructure	(1,200,858)	(807,974.12)	(1,252,991)	(52,133)	Kokeby Bridge project costs expected to be \$48,965 greater than anticipated to be offset by increased contribution from MRWA.
Land Under Control	0	0.00	0	0	
Leases	(6,837)	0.00	(6,837)	0	
Loans - Principal Repayments	(138,424)	(68,617.43)	(138,424)	0	
<b>Total Capital Expenditure</b>	<b>(4,859,448)</b>	<b>(1,779,244.46)</b>	<b>(4,133,788)</b>	<b>725,660</b>	
<b>Net Capital</b>	<b>(4,654,480)</b>	<b>(1,773,843.52)</b>	<b>(3,918,820)</b>	<b>735,660</b>	
<b>Adjustments</b>					
Depreciation Written Back	2,400,096	1,188,826.86	2,400,096	0	
Movement in Leave Reserve Cash Balance	0	1,862.43	0	0	
Movement in Non-Current Loan Repayments	0	0.00	0	0	
Movement in Non-Current SSL Income	0	0.00	0	0	
Movement in Non-Current Lease Repayments	0	0.00	0	0	
Movement in Non-Current Investments	0	0.00	0	0	
Movement in Non-Current LSL Provision	0	0.00	0	0	
Movement in Non-Current Deferred Pensioner Rates	0	0.00	0	0	
(Profit)/Loss on Disposal of Assets Written Back	(31,000)	0.00	(67,500)	(36,500)	Net Profit on Asset disposal expected to greater than anticipated.
Loss on Revaluation of Non-Current Assets Written Back	0	0.00	0	0	
Rounding	0	0.00	0	0	
<b>Add Funding From</b>					
Transfer (To)/From Reserves	477,322	(24,551.39)	87,049	(390,273)	Less Transfer from Reserve due to linked funding requirements of Capital projects.
Opening Surplus/(Deficit)	2,418,115	2,418,115.24	2,418,115	0	
<b>Total Adjustments</b>	<b>5,264,533</b>	<b>3,584,253.14</b>	<b>4,837,760</b>	<b>(426,773)</b>	
<b>CLOSING SURPLUS/(DEFICIT)</b>	<b>0</b>	<b>2,813,745.51</b>	<b>376,765</b>	<b>376,765</b>	

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>OPERATING STATEMENT</b>								
<b>PROGRAM 3 GENERAL PURPOSE FUNDING</b>								
<b>Rate Revenue</b>								
030100	Rate Notice Expense	3,117.71	3,000.00	3,000.00	2,546.65	2,546.65	(15.11%)	(453.35)
030101	Valuation and Title Search Expense	15,039.47	16,000.00	498.00	906.23	16,000.00	0.00%	0.00
030102	Other Expenses - Rates	0.00	10,000.00	0.00	0.00	10,000.00	0.00%	0.00
030144	Admin Allocation - Rates	123,303.40	145,275.00	72,636.00	63,771.03	144,562.06	(0.49%)	(712.94)
<b>Sub Total</b>	<b>Rate Revenue Expense</b>	<b>141,460.58</b>	<b>174,275.00</b>	<b>76,134.00</b>	<b>67,223.91</b>	<b>173,108.71</b>		
030150	Rates Levied - GRV	(678,386.10)	(712,480.00)	(712,480.00)	(712,480.33)	(712,480.33)	0.00%	(0.33)
030151	Rates Levied - GRV Minimum	(142,464.00)	(147,737.00)	(147,737.00)	(147,737.00)	(147,737.00)	0.00%	0.00
030152	Rates Levied - UV	(2,210,588.00)	(2,197,583.00)	(2,197,583.00)	(2,197,583.07)	(2,197,583.07)	0.00%	(0.07)
030153	Rates Levied - UV Minimum	(144,256.00)	(276,654.00)	(276,654.00)	(276,654.00)	(276,654.00)	0.00%	0.00
030154	Rates Levied - Mining Tenements	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
030155	Rates Levied - Mining Tenements Minimum	(16,128.00)	(16,938.00)	(16,938.00)	(16,938.00)	(16,938.00)	0.00%	0.00
030156	Ex-Gratia Rates Received	(3,621.43)	(3,000.00)	(3,000.00)	(3,621.43)	(3,621.43)	20.71%	(621.43)
030157	Penalty Interest Raised on Rates	(20,260.44)	(14,500.00)	(6,040.00)	(4,210.48)	(14,500.00)	0.00%	0.00
030158	Rates Enquiries	(26,684.00)	(8,000.00)	(8,000.00)	(9,500.00)	(15,000.00)	87.50%	(7,000.00)
030159	Rate Refunds and Write Offs	2,390.83	500.00	0.00	0.00	500.00	0.00%	0.00
030160	Instalment Interest Received	(3,281.19)	(4,000.00)	(1,998.00)	(2,451.29)	(4,000.00)	0.00%	0.00
030161	Rates Administration Fee Received	(3,560.00)	(4,000.00)	(3,698.00)	(2,800.00)	(4,000.00)	0.00%	0.00
030162	Pensioner Deferred Rates Interest	(165.73)	(2,000.00)	0.00	0.00	0.00	(100.00%)	2,000.00
030163	Interim Rates - GRV	203.39	(1,000.00)	0.00	0.00	0.00	(100.00%)	1,000.00
030164	Interim Rates - UV	2,028.12	(1,000.00)	0.00	0.00	0.00	(100.00%)	1,000.00
030165	Legal Fees Recovered	0.00	(10,000.00)	0.00	0.00	(10,000.00)	0.00%	0.00
030199	LESS Rates Discount	258,213.33	268,111.00	268,111.00	264,467.65	264,467.65	(1.36%)	(3,643.35)
<b>Sub Total</b>	<b>Rate Revenue Income</b>	<b>(2,986,559.22)</b>	<b>(3,130,281.00)</b>	<b>(3,106,017.00)</b>	<b>(3,109,507.95)</b>	<b>(3,137,546.18)</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Other General Purpose Funding</b>								
030200	Other Expenses - Other General Purpose Funding	(0.20)	100.00	0.00	(0.07)	0.00	(100.00%)	(100.00)
<b>Sub Total</b>	<b>Other General Purpose Funding Expense</b>	<b>(0.20)</b>	<b>100.00</b>	<b>0.00</b>	<b>(0.07)</b>	<b>0.00</b>		
030250	LGGC Grant - General	(943,973.00)	(100,247.00)	(100,247.00)	(111,075.50)	(222,151.00)	121.60%	(121,904.00)
030251	Interest Received - Investments	(11,374.20)	(54,187.00)	(36,591.00)	(36,933.19)	(84,975.00)	56.82%	(30,788.00)
<b>Sub Total</b>	<b>Other General Purpose Funding Income</b>	<b>(955,347.20)</b>	<b>(154,434.00)</b>	<b>(136,838.00)</b>	<b>(148,008.69)</b>	<b>(307,126.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 3</b>	<b>(3,800,446.04)</b>	<b>(3,110,340.00)</b>	<b>(3,166,721.00)</b>	<b>(3,190,292.80)</b>	<b>(3,271,563.47)</b>		



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<b>PROGRAM 4 GOVERNANCE</b>								
<b>Members Of Council</b>								
040100	Sitting Fees	38,200.00	40,900.00	20,450.00	20,450.00	40,900.00	0.00%	0.00
040101	President Allowance	5,500.00	5,500.00	5,500.00	2,750.00	5,500.00	0.00%	0.00
040102	Deputy President Allowance	1,375.00	1,375.00	1,375.00	687.50	1,375.00	0.00%	0.00
040103	Travel Allowance	305.72	5,000.00	0.00	0.00	0.00	(100.00%)	(5,000.00)
040104	Telephone and IT Allowance	32,729.01	22,360.00	11,678.00	12,879.09	22,360.00	0.00%	0.00
040105	Training Expenses - Members	5,136.81	5,000.00	2,496.00	2,800.00	5,000.00	0.00%	0.00
040106	Conference Expenses - Members	9,104.35	11,500.00	10,750.00	8,697.50	8,697.50	(24.37%)	(2,802.50)
040107	Council Election Expenses	2,126.30	0.00	0.00	0.00	0.00	0.00%	0.00
040108	Meeting and Receptions Expense - Members	9,793.47	14,000.00	6,996.00	5,099.40	14,000.00	0.00%	0.00
040109	Insurance - Members	9,072.63	5,984.00	5,984.00	5,766.39	5,766.39	(3.64%)	(217.61)
040110	Subscriptions, Donations - Members	29,886.30	32,821.00	27,821.00	27,572.35	29,821.00	(9.14%)	(3,000.00)
040111	Audit Fees Expense	25,900.00	38,500.00	1,000.00	1,700.00	38,500.00	0.00%	0.00
040112	Council Chambers - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
040113	Other Expenses - Members	23,569.39	25,500.00	11,500.00	15,133.26	25,500.00	0.00%	0.00
040122	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
040133	Depreciation - Members	719.05	719.00	354.00	362.48	719.00	0.00%	0.00
040144	Admin Allocation - Members	61,369.65	72,357.00	36,174.00	31,739.63	72,001.91	(0.49%)	(355.09)
<b>Sub Total</b>	<b>Members Of Council Expense</b>	<b>254,787.68</b>	<b>281,516.00</b>	<b>142,078.00</b>	<b>135,637.60</b>	<b>270,140.80</b>		
040150	Other Income - Members	(14,644.05)	0.00	0.00	(308.18)	(308.18)	0.00%	(308.18)
<b>Sub Total</b>	<b>Members Of Council Income</b>	<b>(14,644.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>(308.18)</b>	<b>(308.18)</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Governance - General</b>								
040200	Salaries, Wages and Super - Admin	604,090.96	636,266.00	305,126.00	302,924.75	636,266.00	0.00%	0.00
040201	Leave Expenses - Admin	154,530.71	177,583.00	60,835.00	60,901.65	177,583.00	0.00%	0.00
040202	Fringe Benefits Tax - Admin	29,302.84	25,000.00	12,500.00	15,257.00	25,000.00	0.00%	0.00
040203	Staff Uniforms - Admin	3,403.12	4,500.00	0.00	1,732.40	4,500.00	0.00%	0.00
040204	Training and Conference Fees - Admin	14,006.96	21,550.00	8,300.00	6,906.23	21,550.00	0.00%	0.00
040205	Office and Computer Equip Maintenance	74,525.24	84,379.00	50,365.00	57,334.89	84,379.00	0.00%	0.00
040206	Consultancy Services - Admin	69,975.59	94,400.00	12,000.00	4,950.00	94,400.00	0.00%	0.00
040207	Other Administration Expenses	30,099.83	43,872.00	17,474.00	16,897.47	43,872.00	0.00%	0.00
040208	Insurance - Admin	38,852.61	37,698.00	37,698.00	38,625.55	38,625.55	2.46%	927.55
040209	Executive Vehicles - Running Costs	8,650.45	10,350.00	1,946.00	2,697.57	9,000.00	(13.04%)	(1,350.00)
040210	Administration Building - Maintenance	63,717.37	92,779.00	49,694.00	42,993.62	92,779.00	0.00%	0.00
040211	Administration Staff Housing Cost	15,243.54	28,748.00	14,370.00	11,879.43	28,748.00	0.00%	0.00
040222	(Profit)/Loss on Disposal of Assets	(21,257.32)	9,000.00	0.00	0.00	5,000.00	(44.44%)	(4,000.00)
040233	Depreciation - Admin	57,709.35	62,943.00	31,470.00	29,460.54	62,943.00	0.00%	0.00
040244	Less Admin Expenses Allocated	(1,128,118.49)	(1,329,068.00)	(664,530.00)	(583,449.10)	(1,322,545.55)	(0.49%)	6,522.45
<b>Sub Total</b>	<b>Governance - General Expense</b>	<b>14,732.76</b>	<b>0.00</b>	<b>(62,752.00)</b>	<b>9,112.00</b>	<b>2,100.00</b>		
040250	Reimbursements and Charges - Admin	(13,642.30)	(2,000.00)	(1,000.00)	(1,643.00)	(2,000.00)	0.00%	0.00
040251	Other Income - Admin	(1,090.46)	(100.00)	0.00	0.00	(100.00)	0.00%	0.00
<b>Sub Total</b>	<b>Governance - General Income</b>	<b>(14,732.76)</b>	<b>(2,100.00)</b>	<b>(1,000.00)</b>	<b>(1,643.00)</b>	<b>(2,100.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 4</b>	<b>240,143.63</b>	<b>279,416.00</b>	<b>78,326.00</b>	<b>142,798.42</b>	<b>269,832.62</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>PROGRAM 5</b>	<b>LAW, ORDER AND PUBLIC SAFETY</b>							
<b>Fire Prevention</b>								
050100	Plant and Equipment Maintenance - ESL	0.00	3,000.00	1,500.00	0.00	3,000.00	0.00%	0.00
050101	Vehicle and Trailer Maintenance - ESL	12,944.98	7,500.00	3,750.00	69.21	7,500.00	0.00%	0.00
050102	Lands and Buildings Maintenance - ESL	0.00	300.00	150.00	0.00	300.00	0.00%	0.00
050103	Clothing and Accessories - ESL	4,135.24	2,500.00	1,248.00	13,965.50	2,500.00	0.00%	0.00
050104	Utilities, Rates and Taxes - ESL	3,739.47	2,500.00	1,248.00	1,668.59	2,500.00	0.00%	0.00
050105	Other Goods and Services - ESL	7,540.31	10,637.00	5,316.00	2,143.31	10,637.00	0.00%	0.00
050106	Insurance - Fire Prevention	25,460.80	28,411.00	28,410.00	27,353.88	27,353.88	(3.72%)	(1,057.12)
050107	Staff Fire Fighting Expenses	27,369.52	151,259.00	0.00	8,521.65	151,259.00	0.00%	0.00
050108	CESM Expenses	112,203.26	125,472.00	50,758.00	47,744.92	125,472.00	0.00%	0.00
050109	CESM Vehicle Expenses	10,948.49	8,550.00	4,198.00	5,816.68	8,550.00	0.00%	0.00
050110	Fire Break Compliance	2,675.14	75,500.00	0.00	1,520.00	3,000.00	(96.03%)	(72,500.00)
050111	BRMP Coordinator Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
050112	BRMP Coordinator Vehicle Expenses	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
050122	(Profit)/Loss on Disposal of Assets	0.00	(6,000.00)	0.00	0.00	(9,000.00)	50.00%	(3,000.00)
050133	Depreciation - Fire Prevention	6,325.92	10,694.00	5,346.00	3,188.96	10,694.00	0.00%	0.00
050144	Admin Allocation - Fire Prevention	46,591.37	55,747.00	27,870.00	24,096.44	55,473.42	(0.49%)	(273.58)
<b>Sub Total</b>	<b>Fire Prevention Expense</b>	<b>259,934.50</b>	<b>476,070.00</b>	<b>129,794.00</b>	<b>136,089.14</b>	<b>399,239.30</b>		
050150	Grant - ESL Operating	(38,923.50)	(51,898.00)	(25,948.00)	(28,627.00)	(51,898.00)	0.00%	0.00
050151	ESL Administration Fee	(4,000.00)	(4,000.00)	(4,000.00)	(4,000.00)	(4,000.00)	0.00%	0.00
050152	Reimbursements	(240,384.94)	(113,919.00)	(28,480.00)	(20,922.79)	(113,919.00)	0.00%	0.00
050153	Other Income - Fire Prevention	(4,545.45)	(72,500.00)	0.00	0.00	(30,000.00)	(58.62%)	42,500.00
<b>Sub Total</b>	<b>Fire Prevention Income</b>	<b>(287,853.89)</b>	<b>(242,317.00)</b>	<b>(58,428.00)</b>	<b>(53,549.79)</b>	<b>(199,817.00)</b>		

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<b>Animal Control</b>								
050200	Animal Control Expenses	14,760.65	21,000.00	10,996.00	9,539.31	21,000.00	0.00%	0.00
050201	Pound Maintenance	0.00	1,158.00	564.00	5.90	1,158.00	0.00%	0.00
050233	Depreciation - Animal Control	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
050244	Admin Allocation - Animal Control	74,455.87	87,682.00	43,836.00	38,507.66	87,251.70	(0.49%)	(430.30)
<b>Sub Total</b>	<b>Animal Control Expense</b>	<b>89,216.52</b>	<b>109,840.00</b>	<b>55,396.00</b>	<b>48,052.87</b>	<b>109,409.70</b>		
050250	Fines and Penalties - Animal Control	177.00	(200.00)	0.00	(986.00)	(986.00)	393.00%	(786.00)
050251	Registration and other Fees - Animal Control	(7,005.91)	(4,000.00)	(4,000.00)	(4,466.25)	(4,466.25)	11.66%	(466.25)
<b>Sub Total</b>	<b>Animal Control Income</b>	<b>(6,828.91)</b>	<b>(4,200.00)</b>	<b>(4,000.00)</b>	<b>(5,452.25)</b>	<b>(5,452.25)</b>		
<b>Other Law, Order &amp; Public Safety</b>								
050300	Other Expenses - Other Law, Order and Public Safety	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Law, Order &amp; Public Safety Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
050350	Grant - Misc - Other Law, Order and Public Safety	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Law, Order &amp; Public Safety Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>TOTAL</b>	<b>PROGRAM 5</b>	<b>54,468.22</b>	<b>339,393.00</b>	<b>122,762.00</b>	<b>125,139.97</b>	<b>303,379.75</b>		

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<b>PROGRAM 7</b>	<b>HEALTH</b>							
<b>Preventative Services - Administration &amp; Inspection</b>								
070400	Environmental Health Officer - Contract/Salary	16,222.50	18,031.00	9,006.00	7,241.29	18,031.00	0.00%	0.00
070401	Analytical Sample Expenses	463.12	550.00	0.00	463.00	550.00	0.00%	0.00
070402	Other Expenses - Environmental Health	0.00	300.00	0.00	300.00	300.00	0.00%	0.00
070444	Admin Allocation - Environmental Health	34,746.00	41,903.00	20,946.00	17,970.24	41,697.36	(0.49%)	(205.64)
<b>Sub Total</b>	<b>Preventative Services - Admin &amp; Inspection Expense</b>	<b>51,431.62</b>	<b>60,784.00</b>	<b>29,952.00</b>	<b>25,974.53</b>	<b>60,578.36</b>		
070450	Other Income - Environmental Health	(400.00)	(200.00)	0.00	0.00	(200.00)	0.00%	0.00
070451	Registration Fees - Food Premises	(163.64)	(100.00)	0.00	0.00	(100.00)	0.00%	0.00
<b>Sub Total</b>	<b>Preventative Services - Admin &amp; Inspection Income</b>	<b>(563.64)</b>	<b>(300.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>(300.00)</b>		
<b>Preventative Services - Pest Control</b>								
070500	Mosquito Control	2,318.79	4,000.00	0.00	3,533.26	4,000.00	0.00%	0.00
070544	Admin Allocation - Pest Control	2,707.48	3,138.00	1,566.00	1,400.28	3,122.60	(0.49%)	(15.40)
<b>Sub Total</b>	<b>Preventative Services - Pest Control Expense</b>	<b>5,026.27</b>	<b>7,138.00</b>	<b>1,566.00</b>	<b>4,933.54</b>	<b>7,122.60</b>		
070550	Other Income - Pest Control	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Preventative Services - Pest Control Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Other Health</b>								
070700	Medical Practice - 106 Forrest St - Maintenance	9,350.17	16,463.00	8,906.00	6,097.77	16,463.00	0.00%	0.00
070701	Doctor Residence - 58 John St - Maintenance	5,176.03	11,973.00	6,398.00	3,497.77	11,973.00	0.00%	0.00
070702	Doctor Vehicle - Running Costs	4,779.39	1,650.00	818.00	5,909.23	7,000.00	324.24%	5,350.00
070703	Infant Health Building - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
070722	(Profit)/Loss on Disposal of Assets	0.00	22,000.00	0.00	0.00	6,000.00	(72.73%)	(16,000.00)
070733	Depreciation - Other Health	17,333.54	14,834.00	7,416.00	8,738.00	14,834.00	0.00%	0.00
070744	Admin Allocation - Health Service	34,069.21	40,057.00	20,028.00	17,620.18	39,860.42	(0.49%)	(196.58)
<b>Sub Total</b>	<b>Other Health Expense</b>	<b>70,708.34</b>	<b>106,977.00</b>	<b>43,566.00</b>	<b>41,862.95</b>	<b>96,130.42</b>		
070750	Other Income - Other Health	(854.55)	0.00	0.00	(5,000.00)	(5,000.00)	0.00%	(5,000.00)
<b>Sub Total</b>	<b>Other Health Income</b>	<b>(854.55)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,000.00)</b>	<b>(5,000.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 7</b>	<b>125,748.04</b>	<b>174,599.00</b>	<b>75,084.00</b>	<b>67,771.02</b>	<b>158,531.38</b>		

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<b>PROGRAM 8</b>	<b>EDUCATION AND WELFARE</b>							
<b>Aged &amp; Disabled - Senior Citizens</b>								
080400	Alternative Document Delivery	0.00	500.00	0.00	0.00	0.00	(100.00%)	(500.00)
080401	DAIP Review	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Aged &amp; Disabled - Senior Citizens Expense</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
080450	Other Income - Aged and Disabled	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Aged &amp; Disabled - Senior Citizens Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Other Welfare</b>								
080600	Community Initiatives	25,211.64	81,000.00	47,500.00	47,497.70	81,000.00	0.00%	0.00
080601	Donations	14,075.00	23,700.00	400.00	10,700.00	23,700.00	0.00%	0.00
080644	Admin Allocation - Other Welfare	30,346.49	35,811.00	17,904.00	15,694.79	35,635.26	(0.49%)	(175.74)
<b>Sub Total</b>	<b>Other Welfare Expense</b>	<b>69,633.13</b>	<b>140,511.00</b>	<b>65,804.00</b>	<b>73,892.49</b>	<b>140,335.26</b>		
080650	Other Income - Other Welfare	0.00	0.00	0.00	(454.55)	(454.55)	0.00%	(454.55)
<b>Sub Total</b>	<b>Other Welfare Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(454.55)</b>	<b>(454.55)</b>		
<b>TOTAL</b>	<b>PROGRAM 8</b>	<b>69,633.13</b>	<b>141,011.00</b>	<b>65,804.00</b>	<b>73,437.94</b>	<b>139,880.71</b>		

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<b>PROGRAM 9</b>	<b>HOUSING</b>							
<b>Staff Housing</b>								
090100	Staff Housing - Maintenance	52,756.04	78,884.00	39,260.00	43,507.02	87,884.00	11.41%	9,000.00
090122	(Profit)/Loss on Disposal of Assets	882.76	0.00	0.00	0.00	0.00	0.00%	0.00
090133	Depreciation - Staff Housing	27,702.14	33,618.00	16,806.00	13,990.00	33,618.00	0.00%	0.00
090144	Admin Allocation - Staff Housing	18,388.32	21,597.00	10,794.00	9,510.19	21,491.01	(0.49%)	(105.99)
090145	Staff Housing Costs Allocated to Works and Services	(29,420.32)	(55,276.00)	(27,636.00)	(35,124.59)	(55,276.00)	0.00%	0.00
<b>Sub Total</b>	<b>Staff Housing Expense</b>	<b>70,308.94</b>	<b>78,823.00</b>	<b>39,224.00</b>	<b>31,882.62</b>	<b>87,717.01</b>		
090150	Reimbursements and Charges - Staff Housing	(11,230.03)	(7,000.00)	(6,498.00)	(6,268.33)	(10,000.00)	42.86%	(3,000.00)
090151	Rent - 30A Dawson Street	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
090152	Rent - 30B Dawson Street	(14,121.90)	(13,988.00)	(6,990.00)	(7,073.32)	(13,988.00)	0.00%	0.00
090153	Rent - 50 Dawson Street	(5,892.84)	0.00	0.00	0.00	0.00	0.00%	0.00
090154	Rent - 5 Short Street	(4,420.00)	(4,420.00)	(2,208.00)	(1,190.00)	(4,420.00)	0.00%	0.00
090155	Rent - 5 Wright Street	(5,200.00)	(5,200.00)	(2,598.00)	0.00	(5,200.00)	0.00%	0.00
090156	Other Charges - 6 Barnsley Street	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
090157	Other Charges - 59 Smith Street	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Staff Housing Income</b>	<b>(40,864.77)</b>	<b>(30,608.00)</b>	<b>(18,294.00)</b>	<b>(14,531.65)</b>	<b>(33,608.00)</b>		



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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Other Housing</b>								
090200	Hunt Road Village - Maintenance	19,954.03	27,086.00	16,084.00	11,398.97	27,086.00	0.00%	0.00
090201	49A Dawson St (ILU) - Maintenance	2,013.96	5,202.00	2,978.00	2,017.17	5,202.00	0.00%	0.00
090202	49B Dawson St (ILU) - Maintenance	1,576.17	5,201.00	2,950.00	1,479.32	5,201.00	0.00%	0.00
090203	Interest - Frail Aged Lodge - Loan 112	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
090222	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
090233	Depreciation - Other Housing	56,138.12	54,345.00	27,168.00	27,495.55	54,345.00	0.00%	0.00
090244	Admin Allocation - Other Housing	22,223.96	26,212.00	13,104.00	11,493.96	26,083.36	(0.49%)	(128.64)
<b>Sub Total</b>	<b>Other Housing Expense</b>	<b>101,906.24</b>	<b>118,046.00</b>	<b>62,284.00</b>	<b>53,884.97</b>	<b>117,917.36</b>		
090250	Reimbursements and Charges - Other Housing	(877.06)	0.00	0.00	(907.03)	(907.03)	0.00%	(907.03)
090251	Rent - Hunt Road Village	(62,750.00)	(62,400.00)	(32,400.00)	(31,200.00)	(62,400.00)	0.00%	0.00
090252	Management Fee - ILUs	(7,384.00)	(7,800.00)	(3,900.00)	(3,968.00)	(10,468.00)	34.21%	(2,668.00)
090253	Lease For Life Draw Down - ILUs	(11,988.00)	(11,988.00)	(11,988.00)	(8,887.73)	(8,887.73)	(25.86%)	3,100.27
<b>Sub Total</b>	<b>Other Housing Income</b>	<b>(82,999.06)</b>	<b>(82,188.00)</b>	<b>(48,288.00)</b>	<b>(44,962.76)</b>	<b>(82,662.76)</b>		
<b>TOTAL</b>	<b>PROGRAM 9</b>	<b>48,351.35</b>	<b>84,073.00</b>	<b>34,926.00</b>	<b>26,273.18</b>	<b>89,363.62</b>		

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<b>PROGRAM 10</b>	<b>COMMUNITY AMENITIES</b>							
<b>Sanitation - Household Refuse</b>								
100100	Refuse Collection Service	50,818.25	56,222.00	28,110.00	30,579.93	56,222.00	0.00%	0.00
100101	Recycling Collection Service	54,364.88	56,222.00	28,110.00	30,314.99	56,222.00	0.00%	0.00
<b>Sub Total</b>	<b>Sanitation - Household Refuse Expense</b>	<b>105,183.13</b>	<b>112,444.00</b>	<b>56,220.00</b>	<b>60,894.92</b>	<b>112,444.00</b>		
100150	Charges - Refuse Collection	(128,869.26)	(138,244.00)	(138,244.00)	(138,554.00)	(138,554.00)	0.22%	(310.00)
100151	Charges - Recycling Collection	(56,890.64)	(60,384.00)	(60,384.00)	(60,472.88)	(60,472.88)	0.15%	(88.88)
<b>Sub Total</b>	<b>Sanitation - Household Refuse Income</b>	<b>(185,759.90)</b>	<b>(198,628.00)</b>	<b>(198,628.00)</b>	<b>(199,026.88)</b>	<b>(199,026.88)</b>		
<b>Sanitation - Other</b>								
100200	Council Street Bins and Kerbside Collection	50,354.85	42,434.00	21,216.00	26,931.58	42,434.00	0.00%	0.00
100201	Refuse Site - Maintenance	92,282.66	63,620.00	22,300.00	35,387.51	63,620.00	0.00%	0.00
100202	Bulk Recycling Bins	6,335.35	6,916.00	3,450.00	3,653.53	6,916.00	0.00%	0.00
100203	E-Waste Collection	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100233	Depreciation - Sanitation	3,269.88	3,270.00	1,632.00	1,648.38	3,270.00	0.00%	0.00
100244	Admin Allocation - Sanitation	6,543.09	8,676.00	4,338.00	3,384.02	8,633.42	(0.49%)	(42.58)
<b>Sub Total</b>	<b>Sanitation - Other Expense</b>	<b>158,785.83</b>	<b>124,916.00</b>	<b>52,936.00</b>	<b>71,005.02</b>	<b>124,873.42</b>		
100250	Charges - Refuse Site	(594.55)	(500.00)	(500.00)	(3,122.18)	(3,122.18)	524.44%	(2,622.18)
100251	Charges - Sullage Dumping	(3,450.00)	(2,000.00)	(996.00)	(725.46)	(2,000.00)	0.00%	0.00
<b>Sub Total</b>	<b>Sanitation - Other Income</b>	<b>(4,044.55)</b>	<b>(2,500.00)</b>	<b>(1,496.00)</b>	<b>(3,847.64)</b>	<b>(5,122.18)</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Urban Stormwater Drainage</b>								
100400	Stormwater Drainage - Maintenance	2,816.05	32,696.00	16,338.00	2,653.89	32,696.00	0.00%	0.00
100401	Stormwater Collection Dams - Maintenance	2,728.68	5,815.00	3,106.00	1,658.35	5,815.00	0.00%	0.00
100402	Interest - Stormwater Collection Dams - Loan 119	38.41	0.00	0.00	0.00	0.00	0.00%	0.00
100433	Depreciation - Storm Water Collection Dams	53,153.98	53,154.00	26,574.00	26,590.36	53,154.00	0.00%	0.00
<b>Sub Total</b>	<b>Urban Stormwater Drainage Expense</b>	<b>58,737.12</b>	<b>91,665.00</b>	<b>46,018.00</b>	<b>30,902.60</b>	<b>91,665.00</b>		
100450	Grant - Misc - Drainage	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Urban Stormwater Drainage Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Protection Of Environment</b>								
100500	Drum Muster	902.12	3,815.00	1,902.00	1,050.20	3,815.00	0.00%	0.00
100501	Environmental Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100544	Admin Allocation - Protection of Environment	5,302.24	6,276.00	3,138.00	2,742.22	6,245.20	(0.49%)	(30.80)
<b>Sub Total</b>	<b>Protection Of Environment Expense</b>	<b>6,204.36</b>	<b>10,091.00</b>	<b>5,040.00</b>	<b>3,792.42</b>	<b>10,060.20</b>		
100550	Reimbursements - Drum Muster	(203.49)	(3,815.00)	(1,907.00)	(365.00)	(3,815.00)	0.00%	0.00
<b>Sub Total</b>	<b>Protection Of Environment Income</b>	<b>(203.49)</b>	<b>(3,815.00)</b>	<b>(1,907.00)</b>	<b>(365.00)</b>	<b>(3,815.00)</b>		

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<b>Town Planning &amp; Regional Development</b>								
100600	Planning Officer - Contract/Salary	105,654.17	110,921.00	55,224.00	52,027.19	110,921.00	0.00%	0.00
100601	Town Planning Scheme Review	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
100602	Other Planning Expenses	8,319.03	9,000.00	3,246.00	4,611.74	9,000.00	0.00%	0.00
100644	Admin Allocation - Town Planning	70,507.46	83,067.00	41,532.00	36,465.58	82,659.35	(0.49%)	(407.65)
<b>Sub Total</b>	<b>Town Planning &amp; Regional Development Expense</b>	<b>184,480.66</b>	<b>202,988.00</b>	<b>100,002.00</b>	<b>93,104.51</b>	<b>202,580.35</b>		
100650	Town Planning Service Fees	(16,840.84)	(5,000.00)	(4,496.00)	(5,670.77)	(8,000.00)	60.00%	(3,000.00)
<b>Sub Total</b>	<b>Town Planning &amp; Regional Development Income</b>	<b>(16,840.84)</b>	<b>(5,000.00)</b>	<b>(4,496.00)</b>	<b>(5,670.77)</b>	<b>(8,000.00)</b>		
<b>Other Community Amenities</b>								
100700	Public Conveniences - Maintenance	59,138.26	78,012.00	36,252.00	31,973.70	78,012.00	0.00%	0.00
100701	Cemetery - Maintenance	38,552.71	45,650.00	24,730.00	29,493.87	63,630.00	39.39%	17,980.00
100744	Admin Allocation - Other Community Amenities	15,793.64	18,644.00	9,318.00	8,168.30	18,552.50	(0.49%)	(91.50)
<b>Sub Total</b>	<b>Other Community Amenities Expense</b>	<b>113,484.61</b>	<b>142,306.00</b>	<b>70,300.00</b>	<b>69,635.87</b>	<b>160,194.50</b>		
100750	Reservation Fees - Cemetery	(686.39)	(350.00)	(174.00)	(238.19)	(350.00)	0.00%	0.00
100751	Charges - Grave Digging	(18,070.55)	(15,000.00)	(9,500.00)	(6,060.91)	(15,000.00)	0.00%	0.00
100752	Charges - Niche Wall	(1,236.33)	(1,000.00)	(498.00)	(236.37)	(500.00)	(50.00%)	500.00
<b>Sub Total</b>	<b>Other Community Amenities Income</b>	<b>(19,993.27)</b>	<b>(16,350.00)</b>	<b>(10,172.00)</b>	<b>(6,535.47)</b>	<b>(15,850.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 10</b>	<b>400,033.66</b>	<b>458,117.00</b>	<b>113,817.00</b>	<b>113,889.58</b>	<b>470,003.41</b>		

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<b>PROGRAM 11 RECREATION AND CULTURE</b>								
<b>Public Halls &amp; Civic Centres</b>								
110100	Old School Building (CRC) - Maintenance	9,404.54	11,487.00	6,938.00	2,560.75	11,487.00	0.00%	0.00
110101	Halls - Maintenance	62,483.62	72,389.00	43,172.00	39,142.95	72,389.00	0.00%	0.00
110105	Old Fire Station (Men's Shed) - Maintenance	1,861.97	4,960.00	2,988.00	1,427.06	4,960.00	0.00%	0.00
110106	Cornerstone Community Centre - Maintenance	87,479.35	71,292.00	53,714.00	54,864.73	71,292.00	0.00%	0.00
110107	Interest - Cornerstone Community Centre - Loan 120	27,460.26	25,869.00	8,193.00	8,377.95	25,869.00	0.00%	0.00
110133	Depreciation - Public Halls and Civic Centres	218,323.70	219,883.00	109,938.00	110,242.82	219,883.00	0.00%	0.00
110144	Admin Allocation - Public Halls and Civic Centres	27,526.14	33,412.00	16,704.00	14,236.16	33,248.03	(0.49%)	(163.97)
<b>Sub Total</b>	<b>Public Halls &amp; Civic Centres Expense</b>	<b>434,539.58</b>	<b>439,292.00</b>	<b>241,647.00</b>	<b>230,852.42</b>	<b>439,128.03</b>		
110150	Reimbursement and Charges - Public Halls	(5,818.98)	(5,000.00)	(2,496.00)	(3,230.87)	(5,000.00)	0.00%	0.00
110151	Reimbursement and Charges - Community Resource Centre	(9.09)	0.00	0.00	(54.54)	(54.54)	0.00%	(54.54)
110152	Grant - Misc - Public Halls and Civic Centres	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
110153	Reimbursement and Charges - Cornerstone Community Centre	(60,359.89)	(65,395.00)	(30,435.00)	(27,845.29)	(65,395.00)	0.00%	0.00
<b>Sub Total</b>	<b>Public Halls &amp; Civic Centres Income</b>	<b>(66,187.96)</b>	<b>(70,395.00)</b>	<b>(32,931.00)</b>	<b>(31,130.70)</b>	<b>(70,449.54)</b>		
<b>Swimming Areas and Beaches</b>								
110200	Swimming Pool - Maintenance	128,648.71	120,224.00	66,642.00	65,775.05	120,224.00	0.00%	0.00
110201	Swimming Pool - Staff Housing Costs	11,498.79	13,402.00	6,696.00	10,484.35	13,402.00	0.00%	0.00
110233	Depreciation - Swimming Pool	62,169.92	62,170.00	31,080.00	31,677.38	62,170.00	0.00%	0.00
110244	Admin Allocation - Swimming Pool	36,663.87	44,118.00	22,056.00	18,962.10	43,901.49	(0.49%)	(216.51)
<b>Sub Total</b>	<b>Swimming Areas and Beaches Expense</b>	<b>238,981.29</b>	<b>239,914.00</b>	<b>126,474.00</b>	<b>126,898.88</b>	<b>239,697.49</b>		
110250	Swimming Pool Fees - Daily	(3,215.46)	(3,000.00)	(1,284.00)	(1,334.56)	(2,000.00)	(33.33%)	1,000.00
110251	Swimming Pool Fees - Season	(5,043.90)	(3,000.00)	(3,000.00)	(5,307.98)	(5,307.98)	76.93%	(2,307.98)
110252	Reimbursements and Charges - Swimming Pool	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
110253	Grant - Misc - Swimming Pool	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Swimming Areas and Beaches Income</b>	<b>(8,259.36)</b>	<b>(6,000.00)</b>	<b>(4,284.00)</b>	<b>(6,642.54)</b>	<b>(7,307.98)</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Other Recreation &amp; Sport</b>								
110300	Parks, Gardens and Reserves - Maintenance	106,248.47	138,584.00	71,678.00	58,876.74	138,584.00	0.00%	0.00
110301	Recreation Ground - Maintenance	95,307.61	133,797.00	68,828.00	61,883.48	133,797.00	0.00%	0.00
110302	Function and Recreation Centre - Maintenance	55,200.46	89,900.00	47,300.00	35,764.13	89,900.00	0.00%	0.00
110303	Gymnasium Equipment - Maintenance	16,030.00	4,000.00	1,998.00	0.00	4,000.00	0.00%	0.00
110304	Cropping Land Lease - Expense	5,833.36	7,000.00	3,500.00	(779.20)	7,000.00	0.00%	0.00
110305	Insurance Subsidy	4,219.00	4,418.00	4,418.00	4,418.00	4,418.00	0.00%	0.00
110306	Interest - Oval Water Supply - Loan 115	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
110307	Interest - Bowling Club - Loan 117	446.40	0.00	0.00	0.00	0.00	0.00%	0.00
110308	Interest - Function and Rec Centre - Loan 118	36,994.12	34,491.00	17,245.00	17,464.58	34,491.00	0.00%	0.00
110309	Other Expenses - Other Recreation and Sport	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
110322	(Profit)/Loss on Disposal of Assets	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
110333	Depreciation - Other Recreation	287,963.43	293,253.00	146,622.00	145,220.75	293,253.00	0.00%	0.00
110344	Admin Allocation - Other Recreation	41,063.51	49,286.00	24,642.00	21,237.58	49,044.13	(0.49%)	(241.87)
<b>Sub Total</b>	<b>Other Recreation &amp; Sport Expense</b>	<b>649,306.36</b>	<b>754,729.00</b>	<b>386,231.00</b>	<b>344,086.06</b>	<b>754,487.13</b>		
110350	Reimbursements and Charges - Other Recreation	(61,220.42)	(19,386.00)	(9,474.00)	(11,874.62)	(19,386.00)	0.00%	0.00
110351	Cropping Land Lease - Income	(51,660.00)	(51,660.00)	(15,000.00)	(14,950.00)	(51,660.00)	0.00%	0.00
110352	Membership Fees - Gym	(6,818.44)	(4,500.00)	(2,250.00)	(2,943.60)	(4,500.00)	0.00%	0.00
110353	Grant - Misc - Other Recreation	(77,893.00)	0.00	0.00	0.00	0.00	0.00%	0.00
110354	Leasehold Contribution (Non-Cash)	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Recreation &amp; Sport Income</b>	<b>(197,591.86)</b>	<b>(75,546.00)</b>	<b>(26,724.00)</b>	<b>(29,768.22)</b>	<b>(75,546.00)</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Libraries</b>								
110500	Other Expenses - Library	90.00	30,223.00	3,000.00	14,194.60	30,223.00	0.00%	0.00
110501	Salaries, Wages and Super - Library	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
110502	Depreciation - Library	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
110503	Admin Allocation - Library	2,707.48	3,138.00	1,566.00	1,400.28	3,122.60	(0.49%)	(15.40)
<b>Sub Total</b>	<b>Libraries Expense</b>	<b>2,797.48</b>	<b>33,361.00</b>	<b>4,566.00</b>	<b>15,594.88</b>	<b>33,345.60</b>		
110550	Fees and Charges - Library	0.00	(200.00)	(200.00)	0.00	(200.00)	0.00%	0.00
<b>Sub Total</b>	<b>Libraries Income</b>	<b>0.00</b>	<b>(200.00)</b>	<b>(200.00)</b>	<b>0.00</b>	<b>(200.00)</b>		
<b>Other Culture</b>								
110600	Old Court House - Maintenance	22,229.17	31,069.00	17,380.00	14,064.63	31,069.00	0.00%	0.00
110601	Railway Station Gallery and Platform Theatre - Maintenance	18,679.11	19,859.00	12,518.00	10,850.90	19,859.00	0.00%	0.00
110633	Depreciation - Other Culture	71,697.58	71,698.00	35,844.00	33,520.67	71,698.00	0.00%	0.00
110644	Admin Allocation - Other Culture	33,166.66	39,134.00	19,566.00	17,153.45	38,941.95	(0.49%)	(192.05)
<b>Sub Total</b>	<b>Other Culture Expense</b>	<b>145,772.52</b>	<b>161,760.00</b>	<b>85,308.00</b>	<b>75,589.65</b>	<b>161,567.95</b>		
110650	Grants - Misc - Heritage Buildings	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Other Culture Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>TOTAL</b>	<b>PROGRAM 11</b>	<b>1,199,358.05</b>	<b>1,476,915.00</b>	<b>780,087.00</b>	<b>725,480.43</b>	<b>1,474,722.67</b>		

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<b>PROGRAM 12</b>	<b>TRANSPORT</b>							
<b>Streets, Roads, Bridges &amp; Depot Maintenance</b>								
120200	Road - Maintenance	828,790.68	929,508.00	396,892.00	502,124.08	929,508.00	0.00%	0.00
120201	Bridge - Maintenance	149,845.38	133,916.00	33,755.00	5,730.85	133,916.00	0.00%	0.00
120202	Footpath - Maintenance	5,230.02	34,652.00	16,716.00	1,726.98	34,652.00	0.00%	0.00
120203	Depot - Maintenance	32,857.93	43,097.00	22,326.00	33,423.24	43,097.00	0.00%	0.00
120204	Street Lighting	28,388.17	26,000.00	9,000.00	13,488.69	26,000.00	0.00%	0.00
120205	Traffic Control Signs and Equipment	0.00	2,000.00	0.00	0.00	2,000.00	0.00%	0.00
120206	Road Inventory Control	10,919.12	98,400.00	7,400.00	8,386.59	34,400.00	(65.04%)	(64,000.00)
120207	Interest - Vincent Street Streetscape - Loan 121	20,308.45	25,963.00	5,981.00	5,570.27	25,963.00	0.00%	0.00
120222	(Profit)/Loss on Disposal of Assets - Transport	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
120233	Depreciation - Transport	1,259,236.81	1,259,237.00	629,616.00	629,671.46	1,259,237.00	0.00%	0.00
120244	Admin Allocation - Transport	130,636.11	166,872.00	83,436.00	67,563.46	166,053.07	(0.49%)	(818.93)
120299	Loss on Revaluation of Non-Current Assets (Non-Cash)	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Streets, Roads, Bridges &amp; Depot Mtnc Expense</b>	<b>2,466,212.67</b>	<b>2,719,645.00</b>	<b>1,205,122.00</b>	<b>1,267,685.62</b>	<b>2,654,826.07</b>		
120250	Grant - MRWA - Direct Grant	(124,010.00)	(132,121.00)	(132,121.00)	(134,963.00)	(134,963.00)	2.15%	(2,842.00)
120251	Grant - MRWA - RRG	(357,502.00)	(374,113.00)	(158,000.00)	(158,113.00)	(374,113.00)	0.00%	0.00
120252	Grant - MRWA - Blackspot	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
120253	Grant - Roads to Recovery	(303,652.00)	(634,932.00)	0.00	0.00	(303,652.00)	(52.18%)	331,280.00
120254	LGGC Grant - Roads	(677,816.00)	0.00	0.00	(58,206.00)	(116,412.00)	0.00%	(116,412.00)
120255	Grant - LGGC Special - Bridges	0.00	(220,965.00)	0.00	0.00	(325,000.00)	47.08%	(104,035.00)
120256	Reimbursements and Charges - Transport	(2,207,798.62)	(805,984.00)	(205,000.00)	(205,381.00)	(805,984.00)	0.00%	0.00
120257	WANDRRA - Natural Disaster Recovery Funding	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Streets, Roads, Bridges &amp; Depot Mtnc Income</b>	<b>(3,670,778.62)</b>	<b>(2,168,115.00)</b>	<b>(495,121.00)</b>	<b>(556,663.00)</b>	<b>(2,060,124.00)</b>		



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<b>Traffic Control</b>								
120500	Salaries, Wages and Super - Vehicle Licensing	53,859.89	33,791.00	16,890.00	27,054.68	33,791.00	0.00%	0.00
120501	Other Expenses - Vehicle Licensing	1,341.45	1,000.00	498.00	1,575.02	2,000.00	100.00%	1,000.00
120544	Admin Allocation - Vehicle Licensing	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Traffic Control Expense</b>	<b>55,201.34</b>	<b>34,791.00</b>	<b>17,388.00</b>	<b>28,629.70</b>	<b>35,791.00</b>		
120550	Commissions - Vehicle Licensing	(36,356.96)	(35,000.00)	(17,496.00)	(19,135.85)	(35,000.00)	0.00%	0.00
<b>Sub Total</b>	<b>Traffic Control Income</b>	<b>(36,356.96)</b>	<b>(35,000.00)</b>	<b>(17,496.00)</b>	<b>(19,135.85)</b>	<b>(35,000.00)</b>		
<b>Aerodromes</b>								
120600	Aerodrome - Maintenance	19,942.30	12,991.00	6,766.00	9,205.35	12,991.00	0.00%	0.00
<b>Sub Total</b>	<b>Aerodromes Expense</b>	<b>19,942.30</b>	<b>12,991.00</b>	<b>6,766.00</b>	<b>9,205.35</b>	<b>12,991.00</b>		
120650	Charges - Aerodrome	(158,648.17)	(158,500.00)	(7,750.00)	(8,212.84)	(8,500.00)	(94.64%)	150,000.00
<b>Sub Total</b>	<b>Aerodromes Income</b>	<b>(158,648.17)</b>	<b>(158,500.00)</b>	<b>(7,750.00)</b>	<b>(8,212.84)</b>	<b>(8,500.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 12</b>	<b>(1,324,427.44)</b>	<b>405,812.00</b>	<b>708,909.00</b>	<b>721,508.98</b>	<b>599,984.07</b>		

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<b>PROGRAM 13</b>	<b>ECONOMIC SERVICES</b>							
<b>Rural Services</b>								
130100	Noxious Weed and Vermin Control	1,305.77	21,396.00	10,686.00	5,507.90	21,396.00	0.00%	0.00
130144	Admin Allocation - Rural Services	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Rural Services Expense</b>	<b>1,305.77</b>	<b>21,396.00</b>	<b>10,686.00</b>	<b>5,507.90</b>	<b>21,396.00</b>		
Nil								
<b>Sub Total</b>	<b>Rural Services Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Tourism &amp; Area Promotion</b>								
130200	Tourism and Area Promotion Initiatives	40,903.25	42,370.00	42,370.00	43,538.67	62,370.00	47.20%	20,000.00
130201	Caravan Park - Maintenance	100,196.04	139,585.00	71,252.00	70,893.41	141,780.00	1.57%	2,195.00
130202	Interest - Caravan Park Upgrade - Ln 116	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
130203	Aeronautical Museum - Maintenance	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
130204	Dead Finish Museum - Maintenance	8,100.66	6,850.00	4,770.00	3,999.96	6,850.00	0.00%	0.00
130205	Avondale - Maintenance	39,722.16	35,074.00	21,026.00	29,425.26	35,074.00	0.00%	0.00
130206	Salaries, Wages and Super - Area Promotion	23,289.78	30,808.00	15,228.00	14,498.98	30,808.00	0.00%	0.00
130233	Depreciation - Area Promotion	40,148.57	26,678.00	13,338.00	21,802.83	26,678.00	0.00%	0.00
130244	Admin Allocation - Area Promotion	56,067.47	75,314.00	37,656.00	28,997.41	74,944.39	(0.49%)	(369.61)
<b>Sub Total</b>	<b>Tourism &amp; Area Promotion Expense</b>	<b>308,427.93</b>	<b>356,679.00</b>	<b>205,640.00</b>	<b>213,156.52</b>	<b>378,504.39</b>		
130250	Charges - Caravan Park	(69,679.54)	(45,000.00)	(37,500.00)	(37,205.37)	(65,000.00)	44.44%	(20,000.00)
130251	Reimbursements and Charges	(21,433.51)	(3,000.00)	(1,500.00)	(5,858.55)	(5,858.55)	95.29%	(2,858.55)
130252	Charges - Onsite Cabins	(120,420.75)	(123,425.00)	(84,710.00)	(84,306.66)	(160,000.00)	29.63%	(36,575.00)
<b>Sub Total</b>	<b>Tourism &amp; Area Promotion Income</b>	<b>(211,533.80)</b>	<b>(171,425.00)</b>	<b>(123,710.00)</b>	<b>(127,370.58)</b>	<b>(230,858.55)</b>		

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<b>Building Control</b>								
130300	Other Expenses - Building Control	0.00	400.00	198.00	402.50	402.50	0.63%	2.50
130301	Building Surveyor - Contract/Salary	16,222.50	20,531.00	10,254.00	7,406.89	20,531.00	0.00%	0.00
130344	Admin Allocation - Building Control	31,361.68	36,919.00	18,456.00	16,219.88	36,737.82	(0.49%)	(181.18)
<b>Sub Total</b>	<b>Building Control Expense</b>	<b>47,584.18</b>	<b>57,850.00</b>	<b>28,908.00</b>	<b>24,029.27</b>	<b>57,671.32</b>		
130350	Building Fees - Building Permits	(9,995.22)	(6,000.00)	(6,000.00)	(7,457.32)	(8,000.00)	33.33%	(2,000.00)
130351	Building Fees - Occupancy	(110.00)	0.00	0.00	0.00	0.00	0.00%	0.00
130352	Building Fees -Septic Tanks	(2,290.00)	(1,500.00)	(750.00)	(708.00)	(1,500.00)	0.00%	0.00
130353	Commission - BCITF/BSL	(348.75)	(300.00)	0.00	(164.25)	(300.00)	0.00%	0.00
130354	Reimbursements and Charges	0.00	(100.00)	0.00	0.00	0.00	(100.00%)	100.00
<b>Sub Total</b>	<b>Building Control Income</b>	<b>(12,743.97)</b>	<b>(7,900.00)</b>	<b>(6,750.00)</b>	<b>(8,329.57)</b>	<b>(9,800.00)</b>		
<b>Economic Development</b>								
130400	Economic Development Initiatives	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
130422	(Profit)/Loss on Disposal of Assets - Economic Development	5,418.16	0.00	0.00	0.00	0.00	0.00%	0.00
130444	Admin Allocation - Economic Development	25,043.79	29,535.00	14,766.00	12,952.37	29,390.06	(0.49%)	(144.94)
<b>Sub Total</b>	<b>Economic Development Expense</b>	<b>30,461.95</b>	<b>29,535.00</b>	<b>14,766.00</b>	<b>12,952.37</b>	<b>29,390.06</b>		
130450	Contributions - Business Community	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Economic Development Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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<b>Public Standpipes</b>								
130500	Public Standpipes - Maintenance	30,205.54	40,917.00	22,448.00	20,765.51	40,917.00	0.00%	0.00
130533	Depreciation - Public Standpipes	2,499.90	2,500.00	1,248.00	1,260.22	2,500.00	0.00%	0.00
130544	Admin Allocation - Public Standpipes	23,690.51	27,874.00	13,932.00	12,252.44	27,737.21	(0.49%)	(136.79)
<b>Sub Total</b>	<b>Public Standpipes Expense</b>	<b>56,395.95</b>	<b>71,291.00</b>	<b>37,628.00</b>	<b>34,278.17</b>	<b>71,154.21</b>		
130550	Charges - Public Standpipes	(24,742.43)	(25,696.00)	(8,665.00)	(8,087.08)	(25,696.00)	0.00%	0.00
<b>Sub Total</b>	<b>Public Standpipes Income</b>	<b>(24,742.43)</b>	<b>(25,696.00)</b>	<b>(8,665.00)</b>	<b>(8,087.08)</b>	<b>(25,696.00)</b>		
<b>Other Economic Services</b>								
130600	Beverley Blarney Production Expenses	21,369.79	22,500.00	11,250.00	12,275.40	22,500.00	0.00%	0.00
130644	Admin Allocation - Other Economic Services	51,555.02	60,731.00	30,360.00	26,663.60	60,432.96	(0.49%)	(298.04)
<b>Sub Total</b>	<b>Other Economic Services Expense</b>	<b>72,924.81</b>	<b>83,231.00</b>	<b>41,610.00</b>	<b>38,939.00</b>	<b>82,932.96</b>		
130650	Advertising Sales - Beverley Blarney	(34,107.06)	(30,000.00)	(2,500.00)	(536.34)	(24,000.00)	(20.00%)	6,000.00
<b>Sub Total</b>	<b>Other Economic Services Income</b>	<b>(34,107.06)</b>	<b>(30,000.00)</b>	<b>(2,500.00)</b>	<b>(536.34)</b>	<b>(24,000.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 13</b>	<b>233,973.33</b>	<b>384,961.00</b>	<b>197,613.00</b>	<b>184,539.66</b>	<b>350,694.39</b>		

**SHIRE OF BEVERLEY  
BUDGET REVIEW  
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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>PROGRAM 14</b>	<b>OTHER PROPERTY AND SERVICES</b>							
<b>Private Works</b>								
140150	Profit on Private Works	(2,085.77)	(3,254.00)	(8,126.00)	(15,311.30)	(15,254.00)	368.78%	(12,000.00)
<b>Sub Total</b>	<b>Private Works</b>	<b>(2,085.77)</b>	<b>(3,254.00)</b>	<b>(8,126.00)</b>	<b>(15,311.30)</b>	<b>(15,254.00)</b>		
<b>Public Works Overheads</b>								
140200	Superannuation - Works	93,087.08	118,815.00	49,906.00	47,521.44	118,815.00	0.00%	0.00
140201	Leave Expense - Works	196,306.98	222,275.00	110,126.00	103,763.09	222,275.00	0.00%	0.00
140202	Service Pay and Industry Allowance	39,765.27	38,188.00	16,092.00	18,855.99	38,188.00	0.00%	0.00
140203	Insurance - Works	47,954.60	44,444.00	44,444.00	45,244.26	44,444.00	0.00%	0.00
140204	MOW and Other Salaries	94,163.58	80,470.00	36,230.00	39,694.08	80,470.00	0.00%	0.00
140205	Staff Training - Works	3,881.95	17,000.00	0.00	1,713.83	17,000.00	0.00%	0.00
140206	Protective Clothing	6,663.91	14,279.00	750.00	800.38	14,279.00	0.00%	0.00
140207	Occupational Health and Safety	16,702.31	25,694.00	4,097.00	14,884.57	25,694.00	0.00%	0.00
140208	Fringe Benefits Tax - Works	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
140209	Other Expenses - Works	7,457.99	3,000.00	1,500.00	14,625.09	14,625.09	387.50%	11,625.09
140210	Minor Plant Costs	6,946.61	15,000.00	0.00	3,643.65	15,000.00	0.00%	0.00
140244	Admin Allocation - Works	102,658.78	93,219.00	46,608.00	53,093.84	92,761.52	(0.49%)	(457.48)
140255	Public Works Overheads Allocated to Works	(615,589.06)	(672,384.00)	(336,192.00)	(324,439.12)	(683,551.61)	1.66%	(11,167.61)
<b>Sub Total</b>	<b>Public Works Overheads</b>	<b>0.00</b>	<b>0.00</b>	<b>(26,439.00)</b>	<b>19,401.10</b>	<b>0.00</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Plant Operation Costs</b>								
140300	Insurance - Plant	15,500.04	19,939.00	19,939.00	17,859.48	17,859.48	(10.43%)	(2,079.52)
140301	Fuel and Oils	176,469.85	210,000.00	100,200.00	103,077.64	210,000.00	0.00%	0.00
140302	Tyres and Tubes	29,507.82	25,000.00	8,415.00	7,496.36	25,000.00	0.00%	0.00
140303	Parts and Repairs	112,490.47	100,000.00	45,994.00	51,932.96	100,000.00	0.00%	0.00
140304	Internal Repair Wages	93,685.05	102,194.00	51,090.00	47,102.59	102,194.00	0.00%	0.00
140305	Licences - Plant	9,346.64	9,991.00	0.00	831.24	9,991.00	0.00%	0.00
140322	(Profit)/Loss on Disposal of Assets - POC	(31,293.37)	(56,000.00)	0.00	0.00	(69,500.00)	24.11%	(13,500.00)
140333	Depreciation - Plant	215,038.06	231,100.00	115,548.00	103,956.46	231,100.00	0.00%	0.00
140344	Admin Allocation - POC	19,629.29	23,074.00	11,532.00	10,152.01	22,960.76	(0.49%)	(113.24)
140355	Plant Operation Costs Allocated to Works	(640,373.85)	(665,298.00)	(332,646.00)	(326,657.33)	(649,605.24)	(2.36%)	15,692.76
<b>Sub Total</b>	<b>Plant Operation Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>20,072.00</b>	<b>15,751.41</b>	<b>0.00</b>		
<b>Stock Fuels &amp; Oils</b>								
140400	Purchase of Stock Materials	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
140401	Stock Allocated to Works and Plant	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
140402	Fuel Rebate Calculation - Consultant	3,060.90	2,500.00	1,248.00	1,133.90	2,500.00	0.00%	0.00
<b>Sub Total</b>	<b>Stock Fuels &amp; Oils Expense</b>	<b>3,060.90</b>	<b>2,500.00</b>	<b>1,248.00</b>	<b>1,133.90</b>	<b>2,500.00</b>		
140450	Fuel Rebate	(29,555.00)	(20,000.00)	(9,996.00)	(12,651.00)	(24,000.00)	20.00%	(4,000.00)
140451	Sale of Stock	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Stock Fuels &amp; Oils Income</b>	<b>(29,555.00)</b>	<b>(20,000.00)</b>	<b>(9,996.00)</b>	<b>(12,651.00)</b>	<b>(24,000.00)</b>		

**SHIRE OF BEVERLEY  
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Account Number	Account Description	Actual	Budget	YTD Budget	YTD Actual	FORECAST	Variance	Variance
Job Number	Job Description	2021/22	2022/23	2022/23	2022/23	2022/23	%	\$
<b>Salaries &amp; Wages</b>								
140600	Gross Salaries and Wages	2,076,521.65	2,215,106.00	1,107,552.00	1,012,526.03	2,215,106.00	0.00%	0.00
140601	Less Salaries and Wages Allocated	(2,076,521.65)	(2,215,106.00)	(1,107,552.00)	(1,012,526.03)	(2,215,106.00)	0.00%	0.00
<b>Sub Total</b>	<b>Salaries &amp; Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Unclassified</b>								
140701	Community Bus - Maintenance	6,823.31	5,850.00	2,748.00	7,343.25	8,000.00	36.75%	2,150.00
140702	Other Expense - Unclassified	(14.14)	100.00	0.00	1.41	100.00	0.00%	0.00
140703	Unallocated Wages	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
140704	Workers Compensation Expense	5,144.23	9,000.00	0.00	3,760.42	9,000.00	0.00%	0.00
<b>Sub Total</b>	<b>Unclassified Expense</b>	<b>11,953.40</b>	<b>14,950.00</b>	<b>2,748.00</b>	<b>11,105.08</b>	<b>17,100.00</b>		
140750	Charges - Community Bus	(5,990.72)	(7,000.00)	(3,498.00)	(3,158.94)	(7,000.00)	0.00%	0.00
140751	Reimbursement and Charges - Unclassified	(2,481.98)	(11,000.00)	(5,000.00)	(5,607.06)	(11,000.00)	0.00%	0.00
140752	Sale of Scrap	(2,090.91)	(100.00)	0.00	(4,545.46)	(5,000.00)	4900.00%	(4,900.00)
140753	Payroll Deductions	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>Sub Total</b>	<b>Unclassified Income</b>	<b>(10,563.61)</b>	<b>(18,100.00)</b>	<b>(8,498.00)</b>	<b>(13,311.46)</b>	<b>(23,000.00)</b>		
<b>TOTAL</b>	<b>PROGRAM 14</b>	<b>(27,190.08)</b>	<b>(23,904.00)</b>	<b>(28,991.00)</b>	<b>6,117.73</b>	<b>(42,654.00)</b>		
<b>TOTAL</b>	<b>OPERATING</b>	<b>(2,780,354.15)</b>	<b>610,053.00</b>	<b>(1,018,384.00)</b>	<b>(1,003,335.89)</b>	<b>542,175.13</b>		

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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>CAPITAL EXPENDITURE</b>								
<b>Land and Buildings</b>		313,877.06						
<b>LAND</b>								
LB2301	Car Park and Building Cnr Vincent and Forrest St		200,000.00	0.00	0.00	0.00	(100.00%)	(200,000.00)
<b>NON SPECIALISED BUILDINGS</b>								
LBN2101	Hunt Road Village - Unit 7 Refurbishment		0.00	0.00	1,071.87	1,071.87	0.00%	1,071.87
LBN2201	Hunt Road Village - Unit 2 Refurbishment		0.00	0.00	17,002.62	20,000.00	0.00%	20,000.00
LBN2301	Hunt Road Village - Unit Refurbishment		20,000.00	18,000.00	0.00	0.00	(100.00%)	(20,000.00)
LBN2302	6 Barnsley Street - Reverse Cycle Zoned AC System		20,000.00	0.00	347.42	18,000.00	(10.00%)	(2,000.00)
LBN2303	59 Smith Street - Garden Retaining Wall		20,000.00	0.00	0.00	20,000.00	0.00%	0.00
<b>SPECIALISED BUILDINGS</b>								
LBS2001	Vincent Street - Youth Activity Area		0.00	0.00	11,065.00	11,065.00	0.00%	11,065.00
LBS2101	Caravan Park - Onsite Accommodation Units		0.00	0.00	1,088.18	1,088.18	0.00%	1,088.18
LBS2301	Swimming Pool - Solar HWS		10,000.00	0.00	0.00	0.00	(100.00%)	(10,000.00)
LBS2302	Swimming Pool - Solar System		30,000.00	30,000.00	22,776.90	22,776.90	(24.08%)	(7,223.10)
LBS2303	Cornerstone - LED Display Signage		40,000.00	17,000.00	17,020.25	34,040.50	(14.90%)	(5,959.50)
LBS2304	Cornerstone - EV DC Fast Charger		60,000.00	0.00	0.00	60,000.00	0.00%	0.00
LBS2305	Town Hall - Bio Box Ceiling Replacement		16,000.00	16,000.00	12,831.36	12,831.36	(19.80%)	(3,168.64)
LBS2306	Caravan Park - Instantaneous Gas HWS		10,000.00	0.00	0.00	10,000.00	0.00%	0.00
LBS2307	Memorial Park Toilets - Cistern Replacements		6,000.00	0.00	0.00	0.00	(100.00%)	(6,000.00)
LBS2308	Station Art Gallery - Platform Extension		55,000.00	0.00	0.00	55,000.00	0.00%	0.00
LBS2309	Airfield - Runway Lighting Upgrade		300,000.00	0.00	0.00	0.00	(100.00%)	(300,000.00)
<b>Sub Total</b>	<b>Land and Buildings</b>	<b>313,877.06</b>	<b>787,000.00</b>	<b>81,000.00</b>	<b>83,203.60</b>	<b>265,873.81</b>		
<b>Plant and Equipment</b>		810,111.05						
VP2203	Doc Vehicle BE464		35,000.00	0.00	0.00	35,000.00	0.00%	0.00
VP2301	CEO Vehicle BE1		60,000.00	0.00	0.00	60,000.00	0.00%	0.00
VP2302	CESM Vehicle BE000		50,000.00	0.00	0.00	50,000.00	0.00%	0.00
VP2303	MOW Vehicle BE020		50,000.00	0.00	0.00	50,000.00	0.00%	0.00
VP2304	Maintenance Grader Utility BE035		30,000.00	0.00	0.00	30,000.00	0.00%	0.00
VP2305	Grader BE003		456,500.00	0.00	0.00	430,000.00	(5.81%)	(26,500.00)
<b>Sub Total</b>	<b>Plant and Equipment</b>	<b>810,111.05</b>	<b>681,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>655,000.00</b>		



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Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>Furniture and Equipment</b>		0.00						
OF2301	Swimming Pool - Pool Blankets		40,000.00	40,000.00	39,670.00	39,670.00	(0.83%)	(330.00)
<b>Sub Total</b>	<b>Furniture and Equipment</b>	<b>0.00</b>	<b>40,000.00</b>	<b>40,000.00</b>	<b>39,670.00</b>	<b>39,670.00</b>		
<b>Infrastructure - Roads</b>		2,925,542.88						
RRG2301	Mawson Road - Reconstruct, Widen & Seal (SLK 12.40 to 16.68)		326,045.00	200,000.00	196,386.31	252,000.00	(22.71%)	(74,045.00)
RRG2302	Mawson Road - Final Seal (SLK 8.18 to 12.27)		125,400.00	45,000.00	45,534.71	162,400.00	29.51%	37,000.00
RRG2303	Westdale Road - Final Seal (SLK 33.15 to 36.74)		109,725.00	37,000.00	37,242.49	146,725.00	33.72%	37,000.00
RTR2301	Bally Bally Road - Final Seal (SLK 0.00 to 0.50)		18,087.00	0.00	0.00	18,087.00	0.00%	0.00
RTR2302	Waterhatch Road - Reconstruct, Widen and Seal (SLK 1.87 to 3.74)		207,627.00	0.00	120.50	207,627.00	0.00%	0.00
RTR2303	Morbinning Road - Final Seal (SLK 9.24 to 11.50)		77,938.00	0.00	0.00	77,938.00	0.00%	0.00
SIP2101	Vincent Street Streetscape Project-Roadworks		666,725.00	666,725.00	396,199.08	396,199.08	(40.58%)	(270,525.92)
SIP2103	Vincent Street Streetscape Project-Street Lighting, Uplights & Switchboard Upgrades		24,851.00	24,851.00	41,623.06	41,623.06	67.49%	16,772.06
SIP2105	Vincent Street Streetscape Project-Design & Project Management		38,283.00	38,283.00	52,359.16	52,359.16	36.77%	14,076.16
SIP2106	Vincent Street Streetscape Project-Shire In Kind		0.00	0.00	9,885.38	9,885.38	0.00%	9,885.38
MUN2202	Morbinning Road - Reconstruct Shoulders to 7 m (SLK 11.50 to 13.50)		121,607.00	0.00	0.00	121,607.00	0.00%	0.00
MUN2301	Edison Mill Road - Gravel Sheet (SLK 6.49 to 7.86)		38,230.00	0.00	0.00	38,230.00	0.00%	0.00
MUN2302	Edison Mill Road - Gravel Sheet (SLK 15.74 to 17.10)		36,167.00	0.00	0.00	36,167.00	0.00%	0.00
MUN2303	Yenyening Lakes Road - Gravel Sheet (SLK 8.70 to 11.70)		97,849.00	0.00	428.62	97,849.00	0.00%	0.00
MUN2304	Dale Kokeby Road - Gravel Sheet (SLK 2.35 to 5.09)		65,777.00	0.00	0.00	65,777.00	0.00%	0.00
MUN2305	Cookes Road - Gravel Sheet (SLK 0.00 to 1.41)		50,518.00	0.00	0.00	50,518.00	0.00%	0.00
<b>Sub Total</b>	<b>Infrastructure - Roads</b>	<b>2,925,542.88</b>	<b>2,004,829.00</b>	<b>1,011,859.00</b>	<b>779,779.31</b>	<b>1,774,991.68</b>		

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<b>Infrastructure - Bridges</b>		0.00						
BC2201	Bridge 3203 - Kokeby East Road		276,035.00	0.00	0.00	325,000.00	17.74%	48,965.00
<b>Sub Total</b>	<b>Infrastructure - Bridges</b>	<b>0.00</b>	<b>276,035.00</b>	<b>0.00</b>	<b>0.00</b>	<b>325,000.00</b>		
<b>Infrastructure - Footpaths</b>		1,960,320.81						
FC2201	Vincent Street Heritage Trail - Trail Head and Markers		14,076.00	14,076.00	4,664.86	14,076.00	0.00%	0.00
FC2301	Footpath Renewal - 2022/23 - Seventh Year		100,000.00	0.00	0.00	100,000.00	0.00%	0.00
SIP2102	Vincent Street Streetscape Project-Footpaths, Street Furniture, Reticulation & Landsc		778,342.00	778,342.00	791,510.26	791,510.26	1.69%	13,168.26
<b>Sub Total</b>	<b>Infrastructure - Footpaths</b>	<b>1,960,320.81</b>	<b>892,418.00</b>	<b>792,418.00</b>	<b>796,175.12</b>	<b>905,586.26</b>		
<b>Infrastructure - Drainage</b>		352,655.54						
DC2201	Forrest Street Drain (Vacant Block behind Freemasons Tavern)		10,606.00	0.00	0.00	10,606.00	0.00%	0.00
SIP2107	Vincent Street Streetscape Project-Drainage		21,799.00	21,799.00	11,799.00	11,799.00	(45.87%)	(10,000.00)
<b>Sub Total</b>	<b>Infrastructure - Drainage</b>	<b>352,655.54</b>	<b>32,405.00</b>	<b>21,799.00</b>	<b>11,799.00</b>	<b>22,405.00</b>		
<b>Lease Liability - Repayments</b>		6,836.70			0.00	6,837.00	0.00%	0.00
Canon Finance - Photocopier Lease			6,837.00	0.00				
<b>Sub Total</b>	<b>Lease Liability - Repayments</b>	<b>6,836.70</b>	<b>6,837.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,837.00</b>		
<b>Loan Liability - Principal Repayments</b>		122,528.87			68,617.43	138,424.00	0.00%	0.00
Loan 118 - Recreation Centre			49,334.00	24,382.00				
Loan 120 - Cornerstone Project			47,525.00	23,556.00				
Loan 121 - Vincent Street Streetscape			41,565.00	20,679.00				
<b>Sub Total</b>	<b>Loan Liability - Principal Repayments</b>	<b>122,528.87</b>	<b>138,424.00</b>	<b>68,617.00</b>	<b>68,617.43</b>	<b>138,424.00</b>		
<b>TOTAL</b>	<b>CAPITAL EXPENDITURE</b>	<b>6,491,872.91</b>	<b>4,859,448.00</b>	<b>2,015,693.00</b>	<b>1,779,244.46</b>	<b>4,133,787.75</b>		
<b>CAPITAL INCOME</b>								
Self Supporting Loan - Principal Income		(14,284.95)	(10,968.00)	0.00	(5,400.94)	(10,968.00)	0.00%	0.00
Proceeds from Sale of Assets		(564,827.26)	(194,000.00)	0.00	0.00	(204,000.00)	5.15%	(10,000.00)
New Loan Raised - Principal Income		(1,000,000.00)	0.00	0.00	0.00	0.00	0.00%	0.00
<b>TOTAL</b>	<b>CAPITAL INCOME</b>	<b>(1,579,112.21)</b>	<b>(204,968.00)</b>	<b>0.00</b>	<b>(5,400.94)</b>	<b>(214,968.00)</b>		

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30 June 2023**

Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
	<b>TRANSFER TO RESERVES</b>	532,522.04			29,551.39			
	Annual Leave Reserve		2,804.00	0.00		2,804.00	0.00%	0.00
	Avon River Development Reserve		0.00	0.00		0.00	0.00%	0.00
	Building Reserve		39,069.00	0.00		98,412.00	151.89%	59,343.00
	Community Bus Reserve		1,943.00	0.00		1,943.00	0.00%	0.00
	Cropping Committee Reserve		48,907.00	0.00		48,907.00	0.00%	0.00
	Emergency Services Reserve		576.00	0.00		576.00	0.00%	0.00
	LSL and Gratuity Reserve		142,992.00	12,362.00		142,992.00	0.00%	0.00
	Office Equipment Reserve		20,400.00	0.00		20,400.00	0.00%	0.00
	Plant Replacement Reserve		54,897.00	0.00		54,897.00	0.00%	0.00
	Recreation Development Reserve		83,897.00	0.00		83,897.00	0.00%	0.00
	Infrastructure Reserve		53,343.00	0.00		53,343.00	0.00%	0.00
	Airfield Emergency Lighting Reserve		805.00	0.00		805.00	0.00%	0.00
	Senior's Housing Reserve		38,906.00	0.00		38,906.00	0.00%	0.00
	Mainstreet Redevelopment Reserve		0.00	0.00		0.00	0.00%	0.00
	Avondale Machinery Museum Reserve		1,210.00	0.00		1,210.00	0.00%	0.00
<b>TOTAL</b>	<b>TRANSFER TO RESERVES</b>	<b>532,522.04</b>	<b>489,749.00</b>	<b>12,362.00</b>	<b>29,551.39</b>	<b>549,092.00</b>		
	<b>TRANSFER (FROM) RESERVES</b>	(1,133,865.26)			(5,000.00)		0.00%	0.00
	Annual Leave Reserve		(142,992.00)	0.00		(142,992.00)		
	Avon River Development Reserve		0.00	0.00		0.00		
	Building Reserve		(255,500.00)	(5,000.00)		(50,831.36)		
	Community Bus Reserve		0.00	0.00		0.00		
	Cropping Committee Reserve		(110,000.00)	0.00		(102,040.50)		
	Emergency Services Reserve		0.00	0.00		0.00		
	LSL and Gratuity Reserve		0.00	0.00		0.00		
	ITC Renewal Reserve		0.00	0.00		0.00		
	Plant Replacement Reserve		(247,500.00)	0.00		(247,500.00)		
	Recreation Development Reserve		(150,000.00)	0.00		(92,776.90)		
	Infrastructure Reserve		0.00	0.00		0.00		
	Airfield Emergency Lighting Reserve		(41,079.00)	0.00		0.00		
	Senior's Housing Reserve		(20,000.00)	0.00		0.00		
	Mainstreet Redevelopment Reserve		0.00	0.00		0.00		
	Avondale Machinery Museum Reserve		0.00	0.00		0.00		
<b>TOTAL</b>	<b>TRANSFER (FROM) RESERVES</b>	<b>(1,133,865.26)</b>	<b>(967,071.00)</b>	<b>(5,000.00)</b>	<b>(5,000.00)</b>	<b>(636,140.76)</b>		

**SHIRE OF BEVERLEY  
BUDGET REVIEW  
FOR THE PERIOD ENDING  
30 June 2023**

Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>ADJUSTMENTS</b>								
	Depreciation Written Back	(2,379,429.95)	(2,400,096.00)	(1,200,000.00)	(1,188,826.86)	(2,400,096.00)	0.00%	0.00
	Movement in Leave Reserve Cash Balances	(499.06)	0.00	0.00	(1,862.43)	0.00	0.00%	0.00
	Movement in Non-Current Loan Repayments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Lease Repayments	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current SSL Income	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Investments	2,997.62	0.00	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current LSL Provision	22,105.12	0.00	0.00	0.00	0.00	0.00%	0.00
	Movement in Non-Current Deferred Pensioner Rates	13,207.47	0.00	0.00	0.00	0.00	0.00%	0.00
	Profit/(Loss) on Asset Disposal Written Back	46,249.77	31,000.00	0.00	0.00	67,500.00	117.74%	36,500.00
	Loss on Revaluation of Non-Current Assets	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
	Rounding	0.00	0.00	0.00	0.00	0.00	0.00%	0.00
<b>TOTAL</b>	<b>ADJUSTMENTS</b>	<b>(2,295,369.03)</b>	<b>(2,369,096.00)</b>	<b>(1,200,000.00)</b>	<b>(1,190,689.29)</b>	<b>(2,332,596.00)</b>		
<b>(SURPLUS)/DEFICIT</b>								
	Carried Forward (Surplus)/Deficit	(1,653,809.54)	(2,418,115.00)	(2,418,115.00)	(2,418,115.24)	(2,418,115.24)	0.00%	(0.24)
<b>TOTAL</b>	<b>(SURPLUS)/DEFICIT</b>	<b>(1,653,809.54)</b>	<b>(2,418,115.00)</b>	<b>(2,418,115.00)</b>	<b>(2,418,115.24)</b>	<b>(2,418,115.24)</b>		
<b>BALANCE</b>		<b>(2,418,115.24)</b>	<b>0.00</b>	<b>(2,613,444.00)</b>	<b>(2,813,745.51)</b>	<b>(376,765.12)</b>		

**SHIRE OF BEVERLEY  
BUDGET REVIEW  
FOR THE PERIOD ENDING  
30 June 2023**

Account Number Job Number	Account Description Job Description	Actual 2021/22	Budget 2022/23	YTD Budget 2022/23	YTD Actual 2022/23	FORECAST 2022/23	Variance %	Variance \$
<b>NATURE AND TYPE</b>								
<b>Income</b>								
10	Rates	(2,932,607.86)	(3,087,781.00)	(3,086,281.00)	(3,090,546.18)			
11	Operating Grants, Subsidies and Contributions	(2,135,142.43)	(715,395.00)	(332,386.00)	(405,795.77)			
13	Profit On Asset Disposal	(64,208.85)	(62,000.00)	0.00	0.00			
14	Service Charges	0.00	0.00	0.00	0.00			
15	Fees & Charges	(752,624.83)	(714,764.00)	(496,657.00)	(490,946.32)			
16	Interest Earnings	(35,081.56)	(74,687.00)	(44,629.00)	(43,594.96)			
17	Other Revenue	(134,693.43)	(55,500.00)	(27,492.00)	(38,168.38)			
18	Non-Operating Grants, Subsidies and Contributions	(3,096,185.62)	(2,030,994.00)	(363,000.00)	(369,121.98)			
<b>Total</b>	<b>Income by Nature and Type</b>	<b>(9,150,544.58)</b>	<b>(6,741,121.00)</b>	<b>(4,350,445.00)</b>	<b>(4,438,173.59)</b>			
<b>Expenditure</b>								
50	Employee Costs	2,188,325.61	2,387,077.00	1,114,421.00	1,114,110.25			
52	Materials & Contracts	1,475,112.34	2,297,228.00	777,408.00	775,768.90			
54	Utilities	233,842.44	198,572.00	97,644.00	94,350.79			
55	Depreciation On Non-Current Assets	2,379,429.95	2,400,096.00	1,200,000.00	1,188,826.86			
56	Interest Expenses	85,247.64	86,323.00	31,419.00	31,412.80			
57	Insurance Expenses	229,583.75	236,285.00	236,273.00	235,956.41			
58	Other Expenditure	113,760.02	83,975.00	51,071.00	76,234.79			
59	Loss On Asset Disposal	17,959.08	31,000.00	0.00	0.00			
60	Loss on Revaluation of Non-Current Assets	0.00	0.00	0.00	0.00			
<b>Total</b>	<b>Expenditure by Nature and Type</b>	<b>6,723,260.83</b>	<b>7,720,556.00</b>	<b>3,508,236.00</b>	<b>3,516,660.80</b>			
<b>Allocations</b>								
90	Reallocation Codes Expenditure	(353,070.40)	(369,382.00)	(176,175.00)	(81,823.10)			
91	Reallocation Codes Income	0.00	0.00	0.00	0.00			
<b>Total</b>	<b>Allocations by Nature and Type</b>	<b>(353,070.40)</b>	<b>(369,382.00)</b>	<b>(176,175.00)</b>	<b>(81,823.10)</b>			
<b>Total</b>	<b>Operating by Nature and Type</b>	<b>(2,780,354.15)</b>	<b>610,053.00</b>	<b>(1,018,384.00)</b>	<b>(1,003,335.89)</b>			

### **5.3 2022 Compliance Audit Return**

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<b>Submission To:</b>	<b>Audit &amp; Risk Committee Meeting 14 February 2023</b>
<b>Report Date:</b>	<b>7 February 2023</b>
<b>Applicant:</b>	<b>N/A</b>
<b>File Reference:</b>	<b>ADM 0237</b>
<b>Author and Position:</b>	<b>Steve Gollan, Chief Executive Officer</b>
<b>Previously Before Council:</b>	<b>Annually</b>
<b>Disclosure(s) Of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>2022 Compliance Audit Return</b>

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#### **SUMMARY**

The *Local Government Act 1995* requires all Western Australian Local Authorities to complete a Compliance Audit Return (CAR), distributed by the Department of Local Government, in relation to activities undertaken by the local authority in the preceding calendar year.

#### **BACKGROUND**

In 2006, participation in the program was made compulsory for all local authorities.

#### **COMMENT**

Attached is a copy of the CAR for Committee's consideration. The Audit and Risk Committee must review the document before it can recommend that Council adopt and forward to the Minister for Local Government (no later than the 31<sup>st</sup> March each year). The CAR is reflective of the period 1 January 2022 – 31 December 2022.

This year DLGSC has requested evidence of various items including the Model Code of Conduct, Corporate Business Plan, Audited Financial Report and Strategic Community Plan.

DLGSC is updating its portal so the CAR is presented differently from previous years.

#### **STATUTORY ENVIRONMENT**

*Local Government Act 1995* and Regulation 13 of the *Local Government Audit Regulations*, Clauses 14 and 15

#### **14. Compliance audit return to be prepared**

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3) A compliance audit return is to be
  - (a) presented to the council at a meeting of the council;
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

## 15. Completion of compliance audit

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with:

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c) and
- (b) any additional information explaining or qualifying the compliance audit

is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

(2) In this regulation:

Certified in relation to compliance audit return means signed by:

- (a) the mayor or president; and
- (b) The CEO

## FINANCIAL IMPLICATIONS

Nil

## STRATEGIC IMPLICATIONS

Goal 12 - Council leads the organisation and engages with the community in an accountable and professional manner.

## RISK IMPLICATIONS

Failure to complete the Compliance Audit Return would result in non-compliance *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*. Approval of this item will mitigate the consequence.

Consequence	Insignificant	Minor	Moderate	Major	Catastrophic
<b>Likelihood</b>					
Almost Certain	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
Low	Monitor for ongoing improvement.
Medium	Comply with risk reduction measures to keep risk as low as reasonably practical.
High	Review the risk and take additional measures to ensure risk is low as reasonably achievable.
Severe	Unacceptable risk level, reduction measures must be introduced before proceeding.

## POLICY IMPLICATIONS

Nil

## VOTING REQUIREMENTS

Simple Majority

**OFFICER'S RECOMMENDATION**

That the Audit and Risk Committee recommends to Council that:

1. the Compliance Audit Return 2022 be adopted; and
2. the Chief Executive Officer and Shire President be authorised to sign and submit the 2022 Compliance Audit Return to the Department of Local Government.



# Compliance Audit Return Form

Start ✓
Details ✓
Commercial Enterprises ✓
Delegation ✓
Disclosure of Interest ✓
Disposal of Property ✓
Elections ✓
Finance ✓
IPR ✓
Employees ✓
Conduct ✓
Other ✓
Tenders ✓
Documents ✓
Review

Finalise

## Details

### Local Government

Beverley, Shire of

### Created By

Alison Lewis

### Year of Return

2022

### Status

Draft

# Commercial Enterprises by Local Governments

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1. Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? \*

N/A

Add comments

—

2. Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? \*

N/A

Add comments

—

3. Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? \*

N/A

Add comments

—

4. Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? \*

N/A

Add comments

—

5. During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? \*

N/A

Add comments

—

## Delegation of Power/Duty

---

1. Were all delegations to committees resolved by absolute majority? \*

N/A

Add comments

**Please enter comments \***

No committees have any delegations.

2. Were all delegations to committees in writing? \*

N/A

Add comments

—

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

N/A

Add comments

—

4. Were all delegations to committees recorded in a register of delegations? \*

N/A

Add comments

---

**5. Has council reviewed delegations to its committees in the 2021/2022 financial year? \***

Yes

**Add comments**

---

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

Yes

**Add comments**

---

**7. Were all delegations to the CEO resolved by an absolute majority? \***

Yes

**Add comments**

---

**8. Were all delegations to the CEO in writing? \***

Yes

**Add comments**

---

**9. Were all delegations by the CEO to any employee in writing? \***

Yes

**Add comments**

—

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

Yes

**Add comments**

—

**11. Has the CEO kept a register of all delegations made under Division 4 of the Local Government Act 1995 to the CEO and to employees? \***

Yes

**Add comments**

—

**12. Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 financial year? \***

Yes

**Add comments**

—

**13. Did all persons exercising a delegated power or duty under the Local Government Act 1995 keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996 regulation 19? \***

Yes

**Add comments**

---

# Disclosure of Interest

---

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

N/A

Add comments

---

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

N/A

Add comments

---

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

Yes

Add comments

---

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

Yes

Add comments

---

**5. Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? \***

Yes

**Add comments**

---

**6. On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? \***

Yes

**Add comments**

---

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

Yes

**Add comments**

---

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

Yes

**Add comments**

---

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

Yes

**Add comments**

—

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

Yes

**Add comments**

—

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

Yes

**Add comments**

—

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

Yes

**Add comments**

—

**13. When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? \***

Yes

**Add comments**



---

**14. Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? \***

Yes

**Add comments**

---

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

Yes

**Add comments**

---

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

N/A

**Add comments**

---

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

N/A

**Add comments**

---

**18. Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? \***

Yes

**Add comments**

You will be required to attach evidence of this, please have this ready to upload at the documents section.

—

**19. Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? \***

No

**Add comments**

—

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

Yes

**Add comments**

—

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

Yes

**Add comments**

—

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

Yes

## Disposal of Property

---

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

N/A

Add comments

—

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

N/A

Add comments

—

## Elections

---

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

N/A

Add comments

Please enter comments \*

No elections in 2022

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

N/A

Add comments

—

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

N/A

**Add comments**

—

## Finance

---

**1. Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995? \***

Yes

**Add comments**

—

**2. Where the council delegated to its audit committee any powers or duties under Part 7 of the Local Government Act 1995, did it do so by absolute majority? \***

N/A

**Add comments**

—

**3. Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022? \***

Yes

**Add comments**

You will be required to attach evidence of this, please have this ready to upload at the documents section.

---

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

N/A

**Add comments**

---

**5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government? \***

N/A

**Add comments**

---

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

N/A

**Add comments**

---

**7. Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit? \***

Yes

**Add comments**

---

# Integrated Planning and Reporting

---

1. Has the local government adopted by absolute majority a strategic community plan? \*

Yes

Add comments

You will be required to attach evidence of this, please have this ready to upload at the documents section.

Please provide the adoption date or the date of the most recent review \*

24/08/2021

---

2. Has the local government adopted by absolute majority a corporate business plan? \*

Yes

Add comments

You will be required to attach evidence of this, please have this ready to upload at the documents section.

Please provide the adoption date or the date of the most recent review \*

24/02/2014

---

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

Yes

Add comments

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# Local Government Employees

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

N/A

Add comments

---

**2. Was all information provided in applications for the position of CEO true and accurate? \***

N/A

Add comments

---

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

N/A

Add comments

---

**4. Did the CEO inform council of each proposal to employ or dismiss senior employee? \***

N/A

Add comments

---

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

N/A

Add comments

—

## Official Conduct

---

1. Has the local government designated an employee to be its complaints officer? \*

Yes

Add comments

—

2. Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995? \*

Yes

Add comments

—

3. Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995? \*

Yes

Add comments

—



**4. Has the CEO published an up-to-date version of the register of the complaints on the local government's official website? \***

Yes

**Add comments**

—

## Other

---

**1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2022?**

Yes

**Add comments**

**Please provide the date of council's resolution to accept the report. \***

25/02/2020

**Please enter comments \***

The next FSMR Review to be undertaken 27 February 2023.

**2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022?**

Yes

**Add comments**

**Please provide the date of council's resolution to accept the report. \***

22/02/2022

—

**3. Where a disclosure was made under sections 5.87A or 5.87B of the Local Government Act 1995, were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act?**

N/A

**Add comments**

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

Yes

**Add comments**

---

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

Yes

**Add comments**

---

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

Yes

**Add comments**

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**7. Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022?**

Yes

**Add comments**

---

**8. By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022?**

Yes

Add comments

—

**9. When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?**

Yes

Add comments

—

## **Tenders for Providing Goods and Services**

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

Yes

Add comments

—

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

Yes

Add comments

—

**3. When regulations 11(1), 12(2) or 13 of the Local Government Functions and General) Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)? \***

Yes

**Add comments**

—

**4. Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract? \***

N/A

**Add comments**

—

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

N/A

**Add comments**

—

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

Yes

**Add comments**

—

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

Yes

**Add comments**

---

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

N/A

**Add comments**

---

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

Yes

**Add comments**

---

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

Yes

**Add comments**

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**11. Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? \***

Yes

**Add comments**

---

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

N/A

**Add comments**

—

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

N/A

**Add comments**

—

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

N/A

**Add comments**

—

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

No

**Add comments**

—

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

N/A

**Add comments**

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**17. Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? \***

N/A

**Add comments**

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

N/A

**Add comments**

---

**19. Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? \***

N/A

**Add comments**

---

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

N/A

**Add comments**

---

21. Did the CEO send each applicant written notice advising them of the outcome of their application? \*

N/A

Add comments

—

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

N/A

Add comments


—

## Documents

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[about 21 hours ago \(07/02/2023 4:04 PM\)](#)

Alison Lewis

 [2021-22 Annual Financial Report - FINAL.pdf \(1.54 MB\) \(/ \\_entity/annotation/fede5b09-bea6-ed11-aad1-002248962727/976c0132-2a5b-ed11-9562-00224893390b?t=1675831036159\)](#)

[about 21 hours ago \(07/02/2023 4:04 PM\)](#)

Alison Lewis

 [Code of Conduct of Conduct for Council Members Committee Members.pdf \(232.91 KB\) \(/ \\_entity/annotation/dbc4be10-bea6-ed11-aad1-002248962727/976c0132-2a5b-ed11-9562-00224893390b?t=1675831036159\)](#)

[about 21 hours ago \(07/02/2023 4:05 PM\)](#)

Alison Lewis

 [20210824 Reviewed and Adopted Strategic Community Plan.pdf \(2.35 MB\) \(/ \\_entity/annotation/1eab4620-bea6-ed11-aad0-0022481117ad/976c0132-2a5b-ed11-9562-00224893390b?t=1675831036159\)](#)

[2 minutes ago \(08/02/2023 12:36 PM\)](#)

Alison Lewis

 [2014-17 Corporate Business Plan - Final.pdf \(603.32 KB\) \(/ \\_entity/annotation/36b77322-6aa7-ed11-aad0-0022481117ad/976c0132-2a5b-ed11-9562-00224893390b?t=1675831036159\)](#)



**6. NEW BUSINESS ARISING BY ORDER OF THE MEETING**

New Business of an urgent matter only arising by order of the meeting.

**7. CLOSURE**

The Chairman to declare the meeting closed.