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**Shire of Esperance**

**AUDIT COMMITTEE**

**TUESDAY 7 MARCH 2023**

**MINUTES**

### **DISCLAIMER**

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### **ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST**

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

### **ATTACHMENTS**

Please be advised that in order to save printing and paper costs, all attachments referenced in this paper are available in the original Agenda document for this meeting.

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**SHIRE OF ESPERANCE**

**MINUTES**

**AUDIT COMMITTEE MEETING HELD IN COUNCIL MEETING ROOM ON  
7 March 2023  
COMMENCING AT 4PM**

**1. OFFICIAL OPENING**

The Presiding Member declared the meeting open at 3:56pm.

**2. ATTENDANCE**

**Members**

Cr S McMullen	Shire of Esperance (chairperson)
Cr I Mickel AM JP	Shire of Esperance
Cr J O'Donnell	Shire of Esperance
Mr S Flanagan	Shire of Esperance
Mr K Mills	Community Representative

**Shire Officers**

Mr S Burge	Chief Executive Officer
Mrs B O'Callaghan	Manager Financial Services
Mrs F Baxter	Director Corporate & Community Services
Ms S Walsh	Coordinator Governance and Corporate Support

**Members of the Public & Press**

**3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE**

**4. PUBLIC QUESTION TIME**

Nil Questions

**5. DEPUTATIONS, PRESENTATIONS, INSPECTIONS, PETITIONS**

Nil

**6. DECLARATION OF MEMBERS INTERESTS**

**6.1 Declarations of Financial Interests – Local Government Act Section 5.60a**  
Nil

**6.2 Declarations of Proximity Interests – Local Government Act Section 5.60b**  
Nil

**6.3 Declarations of Impartiality Interests – Admin Regulations Section 34c**  
Nil

**7. CONFIRMATION OF MINUTES**

Moved: Cr Mickel  
Seconded: Cr O'Donnell

**AU0323-037**

**That the below Minutes be confirmed as a true and correct record.**

**Audit Committee – 26 July 2022**

**Audit Committee - 6 December 2022**

**CARRIED**

**8. NEW BUSINESS OF AN URGENT NATURE**

Nil

## **9. MATTERS REQUIRING A DETERMINATION OF COMMITTEE**

### **Item: 9.1**

#### **CEO Review of Systems and Procedures (Reg.17)**

<b>Author/s</b>	Sarah Walsh	Coordinator Governance & Corporate Support
<b>Authorisator/s</b>	Felicity Baxter	Director Corporate & Community Services

**File Ref: D23/2877**

#### **Applicant**

Internal

#### **Location/Address**

Shire of Esperance

#### **Executive Summary**

For the Audit Committee to consider the report from the CEO on the appropriateness and effectiveness of the Shire of Esperance systems and procedures in relation to risk management, internal control and legislative requirements.

#### **Recommendation in Brief**

That the Audit Committee accept the report from the CEO on the appropriateness and effectiveness of the Shire of Esperance systems and procedures in relation to risk management, internal control and legislative requirements and recommend the review to Council for endorsement.

#### **Background**

In accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO is required to review the appropriateness and effectiveness of the Shire of Esperance's systems and procedures in relation to risk management, internal control and legislative requirements, not less than once every three years.

The last review was undertaken in December 2020 and the review recently undertaken by the CEO is now put forward to the Audit Committee to be considered.

The Shire's Risk Management Policy (Attachment A) provides guidance and direction in relation to risk management and determines the Shire's risk appetite with regard to the measures of consequence and likelihood of each risk.

Risk management systems are a key expression of a local government's attitude to effective controls.

It is important for organisations to establish and review processes for mitigating material operating risks. Tolerance for risk is central to this process, particularly in the following areas;

- Potential non-compliance with legislation, regulations, standards and local government's policies;
- Important accounting judgements or estimates that prove to be wrong;
- Litigation and claims;
- Misconduct, fraud and theft;
- Significant business risks, recognising responsibility for general or specific risk areas. For example, environmental, work health and safety risk, and how they are managed by the local government;

Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, ensures that identified risks are monitored and new risks are identified, mitigated and reported.

### **Officer's Comment**

This year's review of Internal Controls, Legislative Compliance and Risk Management was undertaken independently by Civic Legal, a Western Australian law firm with substantial experience and knowledge of Local Government regulations. They conducted a series of interviews with officers to review key areas of the Department of Local Government's guidelines and assess the relevant internal systems, procedures and operational documentation.

Their key focus was to identify issues or gaps in current systems and procedures to;

- determine levels of assurance against operational efficiency and effectiveness;
- build officer knowledge of relevant systems and procedures throughout the local government;
- track improvements made to the systems and procedures over time; and
- foster a culture of continuous improvement and a focus on processes and standards.

The report delivers a comprehensive review of each section, providing a description of the current processes in place and suggested actions for improvement. The main finding presented throughout the report is the need to document more processes and ensuring these are regularly reviewed to remain current. Their report is available at Attachment (B).

One suggested action not being recommended for implementation refers to reporting the Shire's financial reports to the Audit Committee prior to reporting to Council. This was considered to be an onerous process which would provide little benefit to the organisation.

The benefit of an external review is to identify over-reliance on the knowledge and experience of key officers, to identify out of date policies and procedures, ensure consistency of practices across the organisation and assure that officers are operating in line with up to date legislation. By identifying gaps, the organisation can then work to reduce vulnerability to gaps in corporate knowledge to support officers to capture procedures in written documents and use these for officer inductions.

The Shire's organisational Risk Register has also been reviewed to ensure all risk profiles are current. This report (Attachment C) commences with a brief snapshot of each risk profile identifying the risk rating, the level of control and proposed actions to improve the level of control for each risk profile, reducing the level of risk. The full analysis for each profile is then attached listing all the controls and their effectiveness.

As part of this review, it was identified that 30 actions have been closed, 27 have been carried over and 15 new mitigating actions have been added to the Risk Register since the last review.

The Audit Regulation (17) review provides the CEO and Council with assurance of legislative compliance, risk mitigation and internal control toward a culture of continuous improvement.

### **Consultation**

Civic Legal  
Middle Management  
Directors



### **Financial Implications**

Although there are no direct financial implications arising from this report, identified actions may have financial or resource implications for the organisation. The cost of implementing the controls to reduce or manage risk will need to be weighed up against the risk appetite of the organisation to determine the most appropriate course of action.

### **Asset Management Implications**

Nil

### **Statutory Implications**

*Local Government (Audit) Regulations 1996 – r.17* CEO to review certain systems and procedures.

### **Policy Implications**

EXE019: Risk Management

### **Strategic Implications**

Council Plan 2022 - 2032

*Performance - Outcome 15. Operational excellence and financial sustainability*

Objective 15.1. Provide responsible, agile and innovative planning and resource management.

### **Environmental Considerations**

Nil

### **Attachments**

- A. Risk Management Policy
- B. Civic Legal Report
- C. Risk Register

## **RECOMMENDATION AND DECISION**

### **Item: 9.1 CEO Review of Systems and Procedures (Reg.17)**

#### **Committee Recommendation**

That the Audit Committee;

1. Accept the CEO's review of the appropriateness and effectiveness of the Shire of Esperance systems and procedures in relation to risk management, internal control and legislative compliance; and
2. Recommend the review to Council for endorsement.

#### **AMENDMENT**

**Moved: Cr Flanagan**

**Seconded: Cr O'Donnell**

**AU0323-038**

#### **Committee Decision**

That the Audit Committee;

1. **Accept the CEO's review of the appropriateness and effectiveness of the Shire of Esperance systems and procedures in relation to risk management, internal control and legislative compliance; and**
2. **Recommend the review to Council for endorsement.**
3. **Request the Chief Executive Officer to provide the Audit Committee with a prioritised list of actions based on recommendations of the report provided by Civic Legal.**

**CARRIED**

**Reason:** The Committee agreed that it was important to have a view of the anticipated timeframes that the actions presented by Civic Legal would be addressed and the resulting outcomes, to close the loop on this review.



## EXE 019: RISK MANAGEMENT

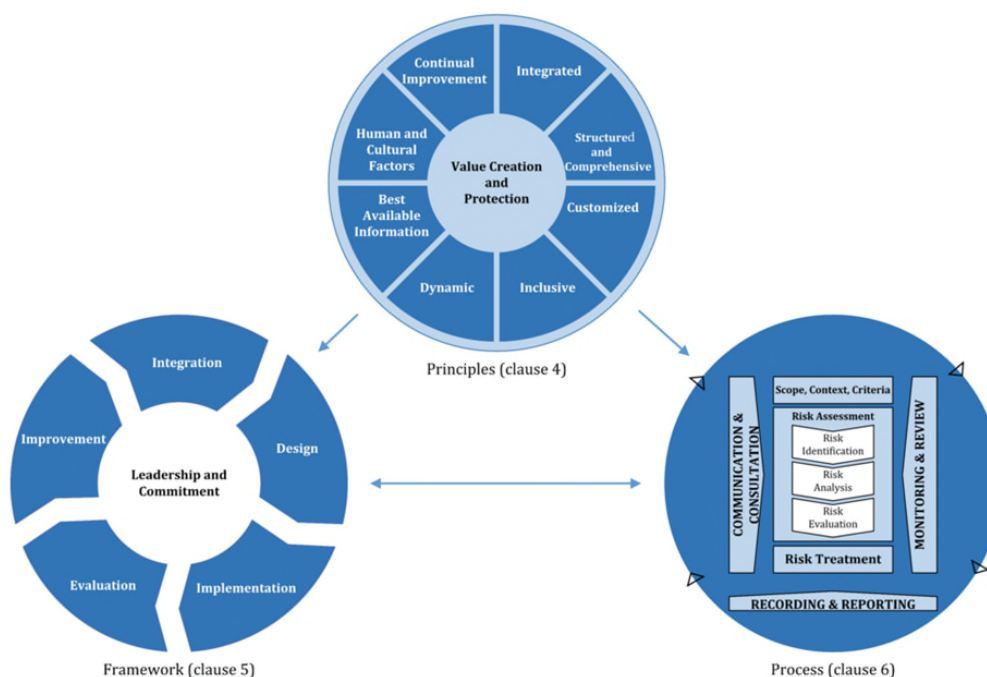
<b>Document Status:</b>	Current	<b>CM Ref:</b>	D16/29010[v4]
<b>Responsible Officer:</b>	OSH Risk Management Officer	<b>Version No:</b>	5
<b>Date Adopted:</b>	April 2013	<b>Resolution #:</b>	O0413-017
<b>Date Reviewed:</b>	January 2022	<b>Resolution #:</b>	O0122-012

### Objective

This Policy and the Shire's Risk Management Procedures manual form the Risk Management Framework for the Shire of Esperance ("the Shire"). They set out the Shire's approach to the identification, assessment, management, reporting and monitoring of risks. All components of these documents are based on Australia/New Zealand Standard ISO 31000:2018 Risk Management.

It is essential that all areas of the Shire adopt these procedures to ensure:

- Strong corporate governance.
- Compliance with relevant legislation, regulations and internal policies.
- Integrated Planning and Reporting requirements are met.
- Uncertainty and its effects on objectives is understood.



Council Policy  
**EXE 019: Risk Management**

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**Risk Management Process (Source: AS/NZS 31000:2018)**

**Purpose**

The Shire of Esperance's ("the Shire") Risk Management Policy documents the commitment and objectives regarding managing uncertainty that may impact the Shire's strategies, goals or objectives.

**Policy:**

It is the Shire's Policy to achieve best practice (aligned with AS/NZS ISO 31000:2018 Risk management), in the management of all risks that may affect the Shire, its customers, people, assets, functions, objectives, operations or members of the public.

Risk Management will form part of the Strategic, Operational, Project and Line Management responsibilities and where possible, be incorporated within the Shire's Integrated Planning Framework.

Council shall determine the Risk Management policy for the Shire. The Shire's Executive Management Team will communicate the Risk Management Policy and Objectives and determine Procedures for the implementation of Risk Management, as well as direct and monitor practice and performance.

Every Councillor, employee, volunteer and contractor within the Shire is recognised as having a role in risk management, from the identification of risks, to implementing risk treatments and shall be invited and encouraged to participate in the process.

Consultants may be retained at times to advise and assist in the risk management process or management of specific risks or categories of risk.

**Definitions (from AS/NZS ISO 31000:2018):**

<b>Risk</b>	Effect of uncertainty on objectives. Note 1: An effect is a deviation from the expected – positive, negative, or both and can address, create or result in opportunities and threats. Note 2: Objectives can have different aspects and categories and can be applied at different levels. Note 3: Risk is usually expressed in terms of risk sources, potential events, their consequences, and their likelihood.
<b>Risk Management</b>	Coordinated activities to direct and control an organisation with regard to risk.

**Risk Management Objectives:**

- Optimise the achievement of our vision, mission, strategies, goals and objectives.
- Provide transparent and formal oversight of the risk and control environment to enable effective decision making.
- Enhance risk versus return within our risk appetite.
- Embed appropriate and effective controls to mitigate risk.
- Achieve effective corporate governance and adherence to relevant statutory, regulatory and compliance obligations.
- Enhance organisational resilience.

Council Policy  
**EXE 019: Risk Management**

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- Identify and provide for the continuity of critical operations.

**Risk Appetite:**

The Shire has defined its risk appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. The criteria are subject to ongoing review in conjunction with this policy.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire's Risk Assessment and Acceptance Criteria to allow consistency and informed decision making. For operational requirements such as projects or to satisfy external stakeholder requirements, alternative risk assessment criteria may be utilised, however these cannot exceed the organisations appetite and are to be noted within the individual risk assessment.

**Roles, Responsibilities & Accountabilities:**

The CEO is responsible for the allocation of roles, responsibilities and accountabilities. These are documented in the Risk Management Procedures Operational Document.

**Monitor & Review:**

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

This policy will be kept under review by Council and will be reviewed biennially.

**Appendix A – Risk Assessment and Acceptance Criteria**

Shire of Esperance Measures of Consequence							
Rating (Level)	Safety / Health (Physical)	Safety / Health (Psychological)	Financial Impact	Service Interruption	Compliance	Reputational	Environment
<b>Insignificant (1)</b>	Negligible injuries/ First aid injuries	Temporary, no leave taken, short term with full recovery	Less than \$5,000	No material service interruption	No noticeable regulatory or statutory impact	Unsubstantiated, low impact, low profile or 'no news' item	Contained, reversible impact managed by on site response
<b>Minor (2)</b>	Medical type injuries (<= 9 days lost time)	Sick leave, short term impact, recovery 1-3 weeks	\$5,001 - \$50,000	Short term temporary interruption – backlog cleared < 1 day	Some temporary non compliances	Substantiated, low impact, low news item	Contained, reversible impact managed by internal response
<b>Moderate (3)</b>	Medical type injuries (10 days - 3 months lost time)	Significant non-permanent, longer term illness, recovery 1-6 months	Up to \$500,000	Medium term temporary interruption – backlog cleared by additional resources < 1 week	Short term non-compliance but with significant regulatory requirements imposed	Substantiated, public embarrassment, moderate impact, moderate news profile	Contained, reversible impact managed by external agencies
<b>Major (4)</b>	Medical type injuries (> 3 months lost time)	Longer term illness, severe trauma, extended incapacity	Up to \$1.5M	Prolonged interruption of services – additional resources; performance affected < 1 month	Non-compliance results in termination of services or imposed penalties	Substantiated, public embarrassment, high impact, high news profile, third party actions	Uncontained, reversible impact managed by a coordinated response from external agencies
<b>Catastrophic (5)</b>	Fatality, permanent disability	Death, permanent severely disabling illness, e.g. Post-Traumatic Stress Disorder	More than \$1.5M	Indeterminate prolonged interruption of services – non-performance > 1 month	Non-compliance results in litigation, criminal charges or significant damages or penalties	Substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile, third party actions	Uncontained, irreversible impact

Council Policy  
**EXE 019: Risk Management**

Shire of Esperance Measures of Likelihood				
Level	Rating	Description	Frequency	Project Frequency
5	Almost Certain	The event is expected to occur in most circumstances	More than once per year	Greater than 90% chance of occurrence
4	Likely	The event will probably occur in most circumstances	At least once per year	60% - 90% chance of occurrence
3	Possible	The event should occur at some time	At least once in 3 years	40% – 60% chance of occurrence
2	Unlikely	The event could occur at some time	At least once in 10 years	10% - 40% chance of occurrence
1	Rare	The event may only occur in exceptional circumstances	Less than once in 15 years	Less than 10% chance of occurrence

Shire of Esperance Risk Matrix						
Consequence Likelihood		Insignificant	Minor	Moderate	Major	Catastrophic
		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)

Council Policy  
**EXE 019: Risk Management**

Shire of Esperance Risk Acceptance Criteria			
Risk Rank	Description	Criteria	Responsibility
<b>LOW (1-4)</b>	Acceptable	Risk acceptable with adequate controls, managed by routine procedures and subject to annual monitoring	Operational Manager
<b>MODERATE (5-9)</b>	Monitor	Risk acceptable with adequate controls, managed by specific procedures and subject to semi-annual monitoring	Operational Manager
<b>HIGH (10-16)</b>	Urgent Attention Required	Risk acceptable with effective controls, managed by senior management / executive and subject to monthly monitoring	Director / CEO
<b>EXTREME (17-25)</b>	Unacceptable	Risk only acceptable with excellent controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring	CEO / Council

Shire of Esperance Existing Controls Ratings		
Rating	Foreseeable	Description
<b>Effective</b>	There is little scope for improvement.	Controls are fully in place, are being well addressed / complied with, are subject to ongoing maintenance and monitoring and are being continuously reviewed and tested
<b>Adequate</b>	There is some scope for improvement.	Controls are in place, are being addressed / complied with and are subject to periodic review and testing
<b>Inadequate</b>	A need for corrective and / or improvement actions exist.	Controls do not exist, or are not being addressed / complied with, or have not been reviewed or tested for some time

.....Policy Ends .....





CIVIC LEGAL

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## Systems and Procedures Review

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**Shire of Esperance**

December 2022

Shire of Esperance  
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December 2022



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## 1. Introduction

Regulation 17 of the *Local Government (Audit) Regulations 1996* (WA), creates a statutory obligation for local government CEOs to review the effectiveness and appropriateness of the local government's systems and procedures at least once every three financial years.

The Shire of Esperance (**the Shire**) engaged Civic Legal to undertake a review of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance. The purpose of this report is to assist the CEO in his assessment of the appropriateness and effectiveness of the relevant systems and procedures in accordance with regulation 17 of the *Local Government (Audit) Regulations 1996* (WA).

This report addresses the three categories of risk management, internal control and legislative compliance.

## 2. Engagement Overview

### 2.1 Legislative Requirements

Regulation 17 of the *Local Government (Audit) Regulations 1996* (WA) states the following:

- (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 sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

### 2.2 Timeframe

Civic Legal understands that the Shire completed its last regulation 17 review in December 2020. That review addressed all three categories (risk management, internal control and legislative compliance).

### 2.3 Scope of Engagement

The Shire has engaged Civic Legal to provide the following services in relation to the requirements of regulation 17 of the *Local Government (Audit) Regulations 1996* (WA):

- > complete a review of a selection of the Shire's systems and procedures relating to risk management, internal controls and legislative compliance;
- > seek to identify potential issues relating to the systems and procedures being reviewed;
- > provide suggestions for improvement; and
- > prepare a report summarising the matters identified during the review.

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### 3. Review Methodology

Civic Legal has considered the *Local Government Operational Guidelines Number 09* in determining which systems and procedures to review.

The review methodology included:

- > interviewing relevant employees of the Shire; and
- > referencing core documents underlying the systems and procedures being reviewed.

Interviews were conducted via Microsoft Teams video calls, and reference documents were emailed to Civic Legal.

The interviews were conducted on 7 October 2022 and 18 October 2022.

### 4. Review Categories

#### 4.1 Risk Management

A risk management framework assists local governments to identify, evaluate and mitigate risks. Risk in the local government sector can relate to a variety of topics including, but not limited to:

- > finance;
- > asset management;
- > work health and safety; and
- > environmental and health management.

#### 4.2 Internal Control

Internal control comprises systems and procedures which optimise the efficiency of a local government and mitigate risk. Effective internal control requires a variety of strategies which include, but are not limited to:

- > up to date procedures and policies;
- > effective asset and human resource management;
- > compliance with relevant procedures, policies and standards; and
- > systems designed to promote accountability.

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#### 4.3 Legislative Compliance

Systems and procedures promoting legislative compliance support the principles of good governance and sound decision making. These systems and procedures are driven by a culture of compliance, due diligence and high ethical standards. Legislative compliance includes compliance with the following:

- > legislation;
- > regulations;
- > Australian and industry standards; and
- > internal policies.

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## 5. Results

### 5.1 Risk Management

#### 5.1.1 Summary

The Shire's risk management framework includes a *Risk Management Policy* and a *Risk Register* comprising 16 different risk profiles. The risk profiles identify actions to mitigate or control potential risk. All actions are allocated to an officer and form part of regular reporting practices. We recommend the Shire conducts regular reviews of its key risk management documentation.

The procurement procedure is supported by various documents including a *Procurement Plan Template* and *Procurement Process* as well as the *Procurement Policy*. These documents guide the Shire's officers to complete procurement in a manner which complies with legislative requirements and internal standards. The *Pre-Qualified Suppliers Panel* also enables the Shire to engage service providers in a timely manner having already completed the evaluation process required to set up the panel. Overall, a high level of probity and transparency can be attributed to the Shire's procurement practices.

The Shire appears to operate to a high level of competence and compliance, and this is because of its highly experienced employees. The Shire should continue to formalise its operational practices into written procedures. Doing so should result in greater levels of administrative consistency, and some protection against the risk of loss of corporate knowledge arising from employee turnover. By way of example, IT is one area which would benefit from the development of written procedures.

The Shire has recognised cyber security as a growing risk and has begun to address this concern by increasing relevant insurance coverage and providing staff with training.

#### 5.1.2 Table of results

The table below sets out:

- > the systems and procedures reviewed by our team;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > our team's suggested actions for the Shire to consider.

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Risk Management		
System or procedure	Description	Suggested actions
Risk management framework	<p>The Shire has a <i>Risk Management Policy</i> (January 2022) and a <i>Risk Management Procedures</i> document (November 2014). The <i>Risk Management Procedures</i> document was due to be reviewed in August 2019. The Risk Management Policy includes a risk matrix for assessing risk.</p> <p>The Shire also maintains a <i>Risk Register</i> which was developed with LGIS. The register comprises 16 profiles with various risks identified in each profile. Controls for those risks and actions undertaken to improve controls are recorded in the profiles. A responsible manager is identified for each action. Actions stated within the register, including outstanding actions, form part of quarterly reporting practices.</p> <p>The <i>Risk Register</i> is reviewed biennially and presented to the audit committee. This internal deadline is recorded in the <i>Governance and Corporate Support Annual Calendar</i> (October 2022). The review process has not yet been captured in a written document.</p> <p>The <i>Risk Register</i> can be updated on an <i>ad hoc</i> basis to include risks identified between reviews.</p>	<p>Include a review deadline in all council policies, with every endeavour being given to undertaking those reviews in a timely manner.</p> <p>Draft and endorse a standard operating procedure for reviewing the <i>Risk Register</i>. This should address when identified risks are to be included in the register before the biennial review. Such risks may be identified, for example, through <i>Hazard/Incident Report Forms</i>.</p> <p>Undertake an audit/review of the <i>Risk Management Procedures</i> document, to ensure it is up to date and governance processes are being undertaken (e.g. internal audit on internal control procedures).</p> <p>Include review details for the <i>Risk Management Procedures</i> document at the beginning or end of the document.</p>
Risk reporting	<p>The Shire has developed a <i>Hazard/Incident Report Form</i> for visitors and patrons and another for employees. We understand from officers that the Shire intends to convert this process to an online system using a mobile app.</p> <p>All incidents are reported to the Work Health and Safety Committee.</p>	<p>Ensure the approval date and review dates are recorded in the <i>Work Health and Safety Procedure – Workplace Inspections</i>.</p>

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Risk Management		
System or procedure	Description	Suggested actions
	The Shire also conducts regular inspections of workplaces to identify hazards and takes preventative actions if required. The inspection frequencies and further details are provided in the <i>Work Health and Safety Procedure – Workplace Inspections</i> .	
Business Continuity Planning	<p>The Shire has a <i>Crisis Management / Business Continuity Plan (BCP)</i> (April 2022). This document was developed in consultation with LGIS and includes disaster recovery procedures. The BCP is reviewed annually by the Executive Management Team on a page-by-page basis. An Outlook reminder to complete the review is set in the OHS Risk Management Officer's calendar. Once the plan has been updated and endorsed, it is printed and placed in strategic locations for ease of access. The procedure for reviewing the BCP has not been captured in a written document.</p> <p>We understand from officers that every two to three years, the Shire engages a consultant to run a business continuity exercise with the relevant officers. This requires the officers to respond to an emergency scenario, in accordance with the BCP.</p> <p>Although IT is considered within the BCP, the Shire also maintains an <i>IT Disaster Recovery Plan</i>. We understand from the Shire's officers that this document is regularly reviewed to ensure it remains up to date.</p> <p>The BCP does not currently consider the scenario of a pandemic. Risk and business continuity concerns regarding COVID-19 were managed by an Incident Management Team. Pandemic considerations will likely be included in the BCP when it is next reviewed.</p>	<p>Draft a management practice or standard operating procedure for reviewing the BCP.</p> <p>Include a reminder to review the BCP in the <i>Compliance Calendar</i>.</p> <p>Include a review deadline in the <i>IT Disaster Recovery Plan</i>.</p>
Addressing incorrect accounting estimates	<p>If an item runs over budget by a margin sufficient to warrant it, a budget amendment report requesting an increase in the line item will be presented to the council. The requested amendment may also be discussed with all councillors during a council briefing prior to the relevant council meeting. This process is not captured in any written document.</p> <p>The mid-year budget review also creates an opportunity to make amendments to the budget.</p>	<p>Draft a procedure to address incorrect accounting estimates, capturing how to avoid them in the first instance, and how to address them if they occur.</p>



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Risk Management		
System or procedure	Description	Suggested actions
	Directors will discuss budgeting concerns with the CEO to confirm strategy. We understand from officers that one project may be put on hold to enable another project to be completed, where required. The CEO meets with the Shire President on a weekly basis where issues such as budgeting concerns are discussed.	
Dealing with claims and litigation	<p>The Shire does not appear to have a procedure in place for dealing with litigious matters.</p> <p>The lodgement and management of insurance claims is conducted in accordance with the <i>Standard Operating Procedure – Insurance Claims</i> (September 2021). This includes guidance regarding public liability claims.</p>	Draft a management practice for dealing with litigious matters.
Preventing and uncovering misconduct, fraud and theft	<p>The <i>Employee Code of Conduct</i> (September 2021) identifies standards of behaviour expected from all employees, including reporting requirements.</p> <p>The prevention and uncovering of misconduct, fraud and theft is supported by a number of council policies including the <i>Termination of Employment Policy</i> (November 2021), the <i>Equal Opportunity, the Discrimination, Harassment &amp; Bullying Policy</i> (November 2021), the <i>Complaint Handling Policy</i> (February 2022) as well as the <i>Management Practice – Performance Management</i> (May 2022) and the <i>Management Practice – Grievance Resolution</i> (May 2022).</p> <p>Public Interest Disclosure information is included in Management Team meetings to provide reminders to senior employees.</p>	<p>Continue reminding employees about the <i>Employee Code of Conduct</i> and other ethical matters on a regular basis.</p> <p>Ensure a review deadline is included in all management practices.</p>
Environmental risk management	<p>The Shire maintains management plans for closed landfill sites.</p> <p>Annual inspection reports are undertaken for all contaminated sites, as is required by licensing agreements. We understand from officers that deadlines for these inspections are captured in the shared <i>Works Program Calendar</i>. Environmental scientists employed by the Shire complete the inspections and draft the site reports.</p> <p>The procedure for various environmental services including conducting site inspections for contaminated sites is captured in the <i>Environmental Officer Duties Handover Notes</i>.</p>	

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Risk Management		
System or procedure	Description	Suggested actions
	We understand from officers that the Shire maintains management plans for all nature reserves within the Shire's district. These management plans are endorsed by Council. They are reviewed every 5-10 years in accordance with State Government guidelines.	
Work Health and Safety (WHS) procedures	<p>The Shire maintains an <i>Occupational Safety and Health Policy</i> (November 2021), an <i>Occupational Safety and Health Management Plan</i> (January 2019) and <i>Work Health and Safety Procedures</i>. Occupational health and safety concerns are also captured in the <i>Risk Register</i>. The <i>Occupational Safety and Health Management Plan</i> indicates that it was reviewed in January 2019, however, the revision history has not been updated to reflect this review.</p> <p>Incidents, including 'near misses', can be reported to the Shire using the relevant <i>Incidents/Hazard Report Forms</i>. Employees can access these forms from their supervisor or the Shire's Intranet. Reported risks appear to be investigated in accordance with the <i>Work Health and Safety Procedure – Working in Adverse Weather Conditions</i> (February 2018). We understand from officers that the Work Health and Safety Committee is involved in these investigations. Worker representatives in the Work Health and Safety Committee can then report back to their teams during toolbox meetings. The role of the Work Health and Safety Committee did not appear to be reflected in the procedural documents received.</p>	<p>Ensure the revision history for all policies/plans/procedures is updated as reviews occur, including the <i>Occupational Safety and Health Management Plan</i>.</p> <p>Review the <i>Occupational Safety and Health Management Plan</i>.</p> <p>Review the <i>Work Health and Safety Procedure – Working in Adverse Weather Conditions</i> (February 2018) including the heading to ensure it reflects its intended purpose. Ensure the functions of the Health and Safety Committee are reflected in the procedural document where appropriate.</p>
Managing insurable risks and ensuring the adequacy of insurance	<p>The Shire conducts an annual review of all insurable risks with LGIS. This includes an extensive questionnaire from LGIS which assists to identify any variations between years. The Shire will contact its LGIS Account Manager in between reviews when required.</p> <p>LGIS provide the Shire with advice regarding changes to trending risks or concerns. For example, during the last review, the Shire increased its insurance coverage for cyber security and provided training to employees.</p> <p>LGIS provides the Shire with opportunities to raise concerns about risks. However, the officers identified that the Shire relies heavily on guidance provided by LGIS.</p>	Develop a procedure for managing insurable risks, including the need for officers to actively participate in the insurers' annual risk assessment process.

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Risk Management		
System or procedure	Description	Suggested actions
Addressing control weaknesses identified by the external auditor	<p>The annually provided report of external auditor comments is presented to the audit committee and Council. This report includes officer suggestions regarding how issues raised in the audit are to be addressed.</p> <p>Another report is presented by Shire officers six months after the original report to the audit committee to provide an update on actions undertaken. The deadline to present this report is diarised by the Director Corporate &amp; Community Services.</p>	Ensure the six month follow up report is scheduled in the <i>Compliance Calendar</i> .
Controls for unusual types of transactions or high-risk transactions	<p>The Shire usually engages a qualified project manager to manage large projects, for example, the recent Esperance jetty project. The Manager Financial Services provides financial oversight of large projects during the end-of-month reporting process. Large projects will also often be provided with their own work/job number to ensure costings can be easily managed/assessed.</p> <p>A meeting is held with the Director Assets Management each week to discuss the progress of large projects. A project list is featured and discussed in Executive Team meetings. The CEO will determine if details regarding a particular project should be reported to the council.</p> <p>We understand from officers that, where required, the council is supported by the Media and Communications Team regarding responses to projects which may negatively impact the reputation of the council.</p>	Draft and endorse a management procedure regarding the management of large projects. This would address the question of when a project manager or other external consultants should be hired, as well as additional financial and other risk mitigation strategies.
Procurement Framework	<p><i>The Procurement Policy</i> (February 2022) provides guidance to all employees regarding legislative thresholds and exemptions.</p> <p>The Shire also has a <i>Procurement Plan Template</i> for undertaking a request for quote or request for tender process. This document guides the officer through the process of creating the request document including the scope of requirements, procurement timeframes, evaluation methodology, identifying potential conflicts of interest and identifying relevant conditions of the contract. The procuring officer is also supported by the <i>Procurement Process</i> and the <i>Procurement Checklist</i>, which must be signed and dated upon completion. The Procurement Plan Template and supporting documents provide a high level of probity and transparency in regard to purchasing.</p>	Ensure written guidance is provided to officers regarding when the (more extensive) evaluation process ought to occur, rather than allowing price to be the only consideration.

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Risk Management		
System or procedure	Description	Suggested actions
	<p>The Shire also maintains a Pre-Qualified Supplier Panel. This generally comprises suppliers of low-risk procurement activities that have high volumes of work. The panel was created via a request for application process.</p> <p>The procurement capability of officers is limited to their delegated purchasing threshold.</p> <p>The <i>Employee Code of Conduct</i> states when officers are required to declare an interest.</p>	
Use of corporate credit cards	<p>The Shire has a <i>Corporate Credit Card Policy</i> (adopted February 2022). All cardholders are required to sign a user agreement with the Shire prior to the credit card being issued. CEO approval is required to issue a new card.</p> <p>We understand from officers that the total credit card limit (for all of the Shire's credit cards combined) is \$80,000. According to the <i>Corporate Credit Card Policy</i>, a \$5,000 limit applies for individual cards, unless a higher limit is specifically authorised by the CEO. All expenditure is reconciled at the end of each month.</p>	
Communicating changes to the Shire's control environment to relevant employees	<p>The communication requirements regarding changes to control environments are not captured in a written procedure. However, we understand from the Shire's officers that it is general practice for these topics to be raised at monthly staff meetings or in the monthly Handy Facts Newsletter for employees.</p> <p><b>Note:</b> The 'control environment' comprises structures, standards, procedures and policies which provide the basis for the operations of the organisation. This may include, but is not limited to council policies, management practices, standard operating procedures and relevant legislation.</p>	<p>Ensure changes to the Shire's control environment are regularly discussed at Organisational Management Team meetings.</p> <p>Draft a short management practice regarding what control environment changes must be communicated to staff and how they are to be communicated. This may include responses to auditor comments, changes to legislation, policy reviews, management practice reviews, standard operating procedure reviews, etc.</p>

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Risk Management		
System or procedure	Description	Suggested actions
Induction procedures	<p>All new employees receive a letter of offer and a pack of documents to be considered and completed, including the <i>Employee Code of Conduct</i>.</p> <p>The general HR induction is undertaken by all employees. This includes an occupational health and safety presentation, IT inductions and records management inductions. The HR representative ensures all necessary documentation and information has been received and talks the employee through the Fair Work Statement, the <i>Enterprise Bargaining Agreement</i>, and other items required by the HR Induction manual. This induction process varies for outside work employees to ensure it is relevant to their roles.</p> <p>New employees are required to complete a diversity questionnaire and sign a <i>New Employee Acknowledgment of Receipt</i>. The acknowledgment of receipt refers specifically to the <i>Code of Conduct</i>, <i>Workplace Drug and Alcohol Use Policy</i> (November 2021) and Fair Work Information Statement.</p> <p>Each business area will also conduct a role-specific induction. The business area inductions are developed and monitored by each business area.</p> <p>A probation review is conducted three months into the new employee's employment with the Shire. HR will confirm that this has been completed by the relevant manager.</p>	<p>HR to conduct a review of individual business area inductions to ensure they are appropriate and are conducted consistently.</p> <p>Review the <i>New Employee Acknowledgment of Receipt</i> to ensure all relevant/useful documents are included. This may, for example, include certain policies applicable to most or all employees.</p>
IT management plan and data recovery procedure	<p>The Shire does not maintain a general IT management plan.</p> <p>The <i>IT Data Recovery Plan</i> contains information regarding the locations and regularity of backups. We understand from officers that the Shire's data is backed up in multiple locations, both local and offsite, every couple of hours. The data recovery system's operation time is well within the recovery time objective identified in the BCP.</p>	<p>Ensure IT practices are supported by written procedural documents. Ensure those documents are regularly reviewed.</p>
Cyber security	<p>The Shire has firewall protection software. It engages an external provider to monitor endpoints. The Shire will be provided with alerts if any unusual activity is detected.</p> <p>We understand from officers that the Shire is working toward aligning its standards with those endorsed by Federal Government publications, by progressively identifying shortfalls and working to rectify them.</p>	<p>Draft a policy to identify the Shire's standards in regard to cyber security. Draft procedural documents to support officers working in this area.</p>

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Risk Management		
System or procedure	Description	Suggested actions
Emergency evacuation procedures	<p>The Shire has emergency evacuation diagrams for all of its occupiable buildings that have reasonable levels of usage. This includes the administration building, library, museum, depots and recreation centre.</p> <p>The evacuation procedural documents are reviewed in-house by technical officers. <i>Public Building Inspection Reports</i> are completed annually by Environmental Health Officers. The completed reports are input into the record management system.</p> <p>The Shire's Emergency Planning Committee assists each building and satellite office with maintaining required documentation and procedures. It also ensures that a Fire Warden has been allocated and trained.</p> <p>Evacuation drills are conducted every six months. The Shire varies the drill scenario (e.g., fire, silent alarm, etc.).</p>	

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## 5.2 Internal Control

### 5.2.1 Summary

The Shire maintains council policies, management practices and standard operating procedures. All council policies and management practices are reviewed on a biennial rotation, coordinated by the Coordinator Governance and Corporate Support. Standard operating procedures are managed by individual business areas. Overall, these suites of documents provide significant support to officers in the discharge of their duties. We recommend the Shire conducts regular reviews and maintains adequate records of reviews undertaken.

The Coordinator Governance and Corporate Support manages the *Governance and Corporate Support Annual Calendar* as well as the *Compliance Calendar*. Both are useful organisational tools, addressing a variety of key internal and external deadlines. We note that the *Compliance Calendar* system has the potential to be even more effective if it were automated to send reminders to responsible officers. The Shire should also consider expanding the scope of the *Compliance Calendar* to include compliance matters across the entire organisation. Alternatively, a separate global calendar could be created for this more expansive purpose.

Financial procedures appear to be well understood by officers due to regular repetition of key processes. Various financial processes such as the approval of payments are completed electronically and require suitable separation of roles. The Shire should consider reviewing the written procedures regarding discrete financial or accounting tasks. It should also consider creating a *Financial Procedures Manual* and drafting procedures for those processes not already captured in writing. This would be a helpful resource for both current and new employees, thus assisting in the maintenance of consistency and the required standards. It would also help to retain corporate knowledge in the event of employee departures. Particular emphasis should be given to ensuring that transactions and movements of cash are strictly managed with adequate controls and procedures.

### 5.2.2 Table of results

The table below sets out:

- > the systems and procedures reviewed by our team;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > our team's suggested actions for the Shire to consider.

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Internal Control		
System or procedure	Description	Suggested actions
Delegation register review	<p>The Shire maintains a <i>Delegated Authority Register</i> (2022/2023) which contains council delegations and a <i>Delegated Authority Manual</i> (2022/2023) for CEO delegations and sub-delegations. Both documents are reviewed annually.</p> <p>Delegations are managed in accordance with the <i>Standard Operating Procedure – Delegated Authority Management</i> (January 2022). The review is included in the <i>Governance and Corporate Annual Calendar</i> as well as the <i>Compliance Calendar</i>.</p>	
Recording use of delegations	<p>All officers with delegated authority are formally notified of their delegation(s) and are issued with a <i>Certificate of Appointment</i> and identification card as required. The <i>Notification of Delegation</i> includes directions regarding the statutory requirements of recording the use of the delegation.</p> <p>The use of delegations is generally recorded in a register. However, some officers may capture their use of delegation in other systems.</p>	Reinforce the requirement to record the use of delegations in accordance with statutory requirements. This may be a topic of an internal audit and/or could be addressed in the performance reviews of relevant officers.
Policy manual review	The review of Shire policies is undertaken in accordance with the <i>Standard Operating Procedure – Policy Development and Review</i> (November 2021). The reviews are managed by the Coordinator Governance and Corporate Support. Timeframes for policy reviews are captured in the <i>Compliance Calendar</i> . Generally, the review process occurs before the council election to allow the new council to endorse amendments or new policies. The process described in the <i>Standard Operating Procedure</i> is supported by the <i>Policy Review Checklist</i> .	Ensure the <i>Policy Review Checklist</i> is either attached to, or referenced in, the relevant standard operating procedure.
Informing employees of policies	The <i>Employee Code of Conduct</i> requires all employees to comply with the Shire's policies. This is also specified in employment contracts. All new employees are specifically required to sign to confirm they have received and understood the <i>Workplace Drug and Alcohol Use Policy</i> (November 2021) during the induction program.	



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Internal Control		
System or procedure	Description	Suggested actions
Maintaining written procedures	<p>Management practices are managed in accordance with the <i>Standard Operating Procedure – Management Practice Development and Review</i> (March 2022). The management practices reviews are coordinated by the Coordinator Governance and Corporate Support. The <i>Standard Operating Procedure</i> requires the reviews to be scheduled following the biennial policy review.</p> <p>Standard operating procedures are managed by the relevant business areas.</p>	
Confirmation of employee qualifications	<p>The recruitment process is managed in accordance with the <i>Management Practice – Recruitment and Selection</i> (May 2022). Required qualifications for positions are identified during the recruitment process and advertised accordingly. The required qualifications form part of the selection criteria on which applicants are assessed.</p> <p>Where the Shire is unable to find a suitably qualified candidate, it might support a current or new employee to complete the required qualifications. The Shire will consider the individual's capacity and desire to do so. The progress of the officer in relation to these qualifications will be considered during their performance reviews.</p>	
Employee Training procedures	<p>We understand from the officers that all employee qualifications are recorded in the Skills Register within the Authority system. The requirement to renew qualifications or complete further training is considered during performance reviews. Managers or other officers can request to attend training events in accordance with the <i>Staff Training and Travel Management Practice</i> (May 2022).</p>	
Internal audits/reviews	<p>The Shire does not undertake a formal internal auditing program beyond those audits required by legislation (e.g. financial management system reviews and compliance audit reviews).</p>	<p>Begin a program of conducting periodic internal reviews of systems and procedures. This may address discrete topics such as recording the use of delegations or completion of cash acknowledgement forms.</p>

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Internal Control		
System or procedure	Description	Suggested actions
		Ensure review deadlines are included in council policies, management practices and standard operating procedure.
Liaising with auditors	<p>The Shire regularly liaises with its auditors in relation to queries unrelated to the interim and financial audit.</p> <p>The Shire has also participated in some of the OAG's performance audits.</p>	
Liaising with legal advisors	<p>The Shire seeks legal advice on an <i>ad hoc</i> basis, and as required. Generally, managers or more senior officers can authorise the request to seek legal advice. Often these requests are actioned by the Coordinator Governance and Corporate Support.</p> <p>Prior to engaging a legal advisor, the Shire officers may seek advice from WALGA, LGIS or other industry bodies.</p> <p>The procedure for engaging legal advisors has not been captured in a written document.</p>	Draft a management procedure or standard operating procedure for engaging legal advisors. This should provide guidance on how to assess when legal advice is required and who is authorised to approve legal advice being sought.
Authorising documents, letters, emails and financial records	<p>The Shire has an <i>Execution of Documents and Common Seal Usage Policy</i> (February 2022). The policy provides a comprehensive list of transactions officers are authorised to sign on behalf of the Shire.</p> <p>Lower-level communications such as emails and general letters are not included in the policy.</p>	Consider including employee authority levels regarding the execution of documents in job descriptions.
Separation of roles and functions	<p>Separations of roles and functions are established in various procedures at the Shire, particularly financial procedures.</p> <p>The financial authority limits of officers are embedded into the Shire's financial system. Only a few officers have the authorisation to manage the hierarchical payment authorisation structure. If a change is made, it can be tracked in the audit report.</p>	

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Internal Control		
System or procedure	Description	Suggested actions
	<p>All payments require the authorisation of two officers. Two different officers are then required to authorise the bank transfer/payment.</p> <p>Duties relating to cash handling are also segregated. The officer transferring cash into the safe is a different officer from the officer who accepts the deposit of the cash.</p>	
Restricting access to physical assets and records	<p>Most hard copy documents are stored in the records office, which is managed by records officers. When there are no records officers in attendance, the records office is locked. Some physical files are stored in the finance safe or cabinets that are either locked or have limited employee access.</p> <p>All files are logged to a particular shelf and are scanned out by a records officer upon request. The officers have recognised that this log-in/log-out system is not well documented. Generally, hard-copy documents are not allowed to be taken off-site. If a physical copy is required to be taken off-site, approval from the CEO and the Information Management Coordinator must be sought.</p>	Draft a written procedure for logging records in and out, to assist records officers.
Restricting access to electronic documents and records	<p>Access control groups are created to limit access to certain types of documents, for example, confidential employee files. Each access control group has an assigned 'owner'. Only the owner can remove or add new members to the access control group.</p> <p>Accounts of employees are deactivated on their last day in employment of the Shire. Such employees are provided with a <i>So You're Leaving Checklist</i> to complete, and thereby assist with retaining corporate knowledge.</p>	
Updating computer applications and information systems	<p>Various software applications update automatically including internet browsers, Adobe and virus protection software. Operating system updates are updated centrally. Support is sought from external providers when required. Generally, updates are rolled out to a test group prior to installation across the organisation.</p> <p>Reports are produced for each machine on the network which identifies the current software on each machine. We understand from the Shire's officers that an internal audit is completed every couple of months. If it is identified that a machine is not up to</p>	Draft a standard operating procedure for the internal audits of IT software.

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Internal Control		
System or procedure	Description	Suggested actions
	date with relevant software, an investigation will be conducted to identify issues and rectify them. This procedure is not captured in a written document.	
Authorising changes to data files and systems	<p>Working files are to be saved into the file structure for the relevant business unit. The ability to access and amend confidential files is controlled using access control groups.</p> <p>The ability to access and amend confidential files in the TRIM records program is also controlled using access control groups. TRIM has the functionality that once a document has been declared a 'record' it can no longer be edited and no further revisions can be made.</p>	
Maintaining and reviewing financial control accounts	<p>All work orders are assigned to a responsible officer. The officer is responsible for ensuring nothing is mis-posted or exceeds its budget.</p> <p>Mid-year budget reviews ensure line items are being costed correctly. Journal entries can be used to correct costings, if required.</p> <p>End-of-month reports include variant reports which highlight items which may not be normal transactions. Debtor reconciliation also occurs.</p> <p>All expenditure items are allocated a code. The Shire's finance system will not allow an officer to post payroll or income without nominating the correct code.</p> <p>Financial training is given to all relevant employees. Refresher training is also available approximately twice a year. The Shire has training notes for budgeting and budget review. We understand from officers that employees are also supported by various financial procedures.</p>	Financial procedures should be reviewed and collated into a comprehensive <i>Financial Procedures Manual</i> . This will help to make procedures and standards clearer for employees to follow.
Comparing financial results against budgeted amounts	<p>Variance reports are presented to the council as a part of end-of-month financial reporting. Variances are also considered as part of the mid-year budget review.</p> <p>Variances greater than 10% or \$100,000 (whichever is the lower) are investigated. This procedure is not captured in a written procedure.</p>	Consider reporting the Shire's monthly accounting reports to the audit committee prior to reporting to the council.

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Internal Control		
System or procedure	Description	Suggested actions
	The budget review is presented to the audit committee, which meets approximately 3-4 times a year.	Draft a standard operating procedure for investigating variances.
Ensuring (arithmetical) accuracy of records	<p>The 'owner' of each access control group is responsible for the quality of the data.</p> <p>We understand from the Shire's officers that the Information Management Coordinator conducts regular spot checks of data files. If a particular employee is failing to follow correct record management protocols, they will be provided with additional support.</p> <p>Officers have indicated that a <i>User Terms and Conditions</i> document is being developed. It will provide more specific detail regarding record management than is currently addressed in the <i>Employee Code of Conduct</i>.</p>	<p>Continue to regularly reinforce records management protocols including the transfer of finalised documents into TRIM.</p> <p>Develop and finalise the <i>User Terms and Conditions</i>.</p>
Reviewing and reporting on the approval of financial payments	<p>The process for the approval of payments is completed electronically and ensures a suitable separation of roles.</p> <p>Purchase orders can only be approved by officers with adequate delegation (purchasing limits). Once the purchase order is issued and an invoice is returned, the officer who raised the purchase order (or an officer with signing authority) signs the invoice received. It is then checked by a member of the finance team and signed. The information is entered into the accounting system, where it is checked by the officer inputting the data and a second officer. The finance team then raises it for bank payment where it receives a dual sign-off. The CEO, three directors, and the Manager Financial Services are the only officers who can process the bank payment by acting as co-signatories.</p> <p>This is not captured in a written procedure from beginning to end. However, parts of the procedure are captured in procedural documents such as the <i>Electronic Purchase Orders Procedure</i>.</p>	<p>Ensure the complete procedure for the approval of financial payments is captured in a written procedure.</p> <p>Ensure all procedural documents are dated.</p>

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Internal Control		
System or procedure	Description	Suggested actions
Comparing physical cash and inventory counts with accounting records.	<p>Cash is accepted at Wylie Bay waste facility, the library, the museum and by rangers. The cash is brought to the Administration building and signed in by the employee transporting that cash (driver) and an administrative employee (cashier). The receipt number is also recorded. Cash is kept in a locked safe before being processed by the administration team.</p> <p>We understand from officers that the administration team follows a procedure for end-of-day processing.</p> <p>An example <i>Ranger Receipting form</i> was provided by the Shire. There was one occasion where the cashier did not sign the form when receiving cash from the driver (7 October 2022).</p>	<p>Ensure that the cash management practice for the Shire is captured in a written procedure. Ensure all facilities where cash is collected have written procedures to support staff managing or handling the cash received.</p> <p>Conduct periodic audits to ensure that the receipt forms are correctly signed. Ensure all relevant officers are promptly reminded of the correct procedure or receive further training, whenever the form is not correctly signed or completed.</p>
Records management procedures	<p>In April 2022 the State Records Commission approved the continuation of the Shire's <i>Record Keeping Plan</i>. The next review is to be submitted by March 2024.</p> <p>The Shire also has a <i>Records Management Policy</i> (February 2022) and a <i>Records Management Procedures Manual</i> (October 2016). The manual does not have a set review schedule; however, the officers have identified that the manual currently requires a review.</p> <p>All employees receive a general records management induction. Further training is provided to those relevant employees e.g., records officers.</p> <p>During inductions, all officers are made aware that local computer data is not backed up. All documents containing corporate knowledge must therefore be saved on the Shared Drive or TRIM. The requirement for all employees to capture records in the record-keeping system is reiterated in the Shire's <i>Records Management Policy</i>.</p>	<p>Review the <i>Records Management Procedures Manual</i>. Ensure the manual is reviewed regularly (every two years).</p>

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Internal Control		
System or procedure	Description	Suggested actions
Asset management plan	<p>The Shire has an <i>Asset Management Policy</i> (March 2022) and a <i>Strategic Asset Management Plan</i> (November 2020).</p> <p>The Shire also maintains multiple <i>Asset Management Plans</i> for different categories of assets (e.g., roads and buildings). The plans are reviewed every one to three years. We understand from the officers that the <i>Asset Management Plans</i> and <i>Long Term Financial Plan</i> are closely integrated.</p> <p>New assets are added to the <i>Assets Register</i> as they are acquired. For example, building managers are aware of this requirement and relevant information is forwarded to account managers to update the register. We understand from officers that the register is reviewed annually.</p>	Include the <i>Assets Register</i> review in the <i>Compliance Calendar</i> .

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### 5.3 Legislative Compliance

#### 5.3.1 Summary

The nature of local government requires officers to understand and comply with a multitude of legislative requirements, standards and policies. It is often a challenge for local governments, generally, to keep abreast of all these requirements. Furthermore, there have been significant changes to some key legislation governing WA local governments in recent years. This is due to the amendments to the *Local Government Act 1995* (WA) made because of the *Local Government Legislation Amendment Act 2019* (WA).

The Shire manages its compliance with legislation through a dedicated risk profile within the Shire's *Risk Register*. Individual departments are responsible for compliance with legislative obligations within their areas of concern. For example, the Governance and Corporate Support Team manage their legislative obligations with the use of the *Compliance Calendar*.

The Shire maintains a *Local Law Register* that identifies the review deadlines for each local law. The Shire is currently in the process of reviewing those local laws that are due to be reviewed in 2022.

The Shire uses the Handy Facts newsletter to communicate changes to relevant legislation as well as internal policies and other governance documents.

#### 5.3.2 Table of results

The table below sets out:

- > the systems and procedures reviewed by our team;
- > a description of those systems and procedures based on the information provided by the Shire's employees; and
- > our team's suggested actions for the Shire to consider.



Shire of Esperance  
Systems and Procedures Review  
December 2022



## Legislative Compliance

System or procedure	Description	Suggested actions
Ensuring compliance with legislation, regulations, industry standards and internal policies	<p>A compliance risk profile is included in the Shire's <i>Risk Register</i>. This considers key controls and actions to ensure the Shire meets its legislative obligations.</p> <p>The Shire relies on different departments being aware of the compliance requirements that affect their areas of responsibility. The <i>Compliance Calendar</i> addresses a number of compliance requirements managed by the Governance and Corporate Support Team. This does not capture all legislative compliance tasks throughout the organisation or day-to-day operational matters.</p> <p>We note that the scope of this review did not allow for each department's system to be considered.</p>	<p>Consider expanding the scope of the <i>Compliance Calendar</i> to include legislative compliance matters in other departments. Alternatively, a separate global calendar could be created for this more expansive purpose.</p> <p>Ensure all departments have an adequate system of monitoring legislative compliance.</p>
Reviewing the annual Compliance Audit Return (CAR) and reporting the results to council	<p>The CAR is listed in the <i>Governance and Corporate Support Annual Calendar</i> and <i>Compliance Calendar</i> to be completed in January/February each year. The Coordinator Governance and Corporate Support completes as many of the questions as possible using supporting evidence. Additional officers are then contacted to supply evidence for the remaining questions. Once all questions are answered, supported by evidence, the CAR is lodged by the Coordinator Governance and Corporate Support. The final CAR is presented to the audit committee and the council.</p> <p>The Shire is drafting a standard operating procedure for this process.</p>	<p>Complete the standard operating procedure for completing CARs before the next CAR deadline.</p> <p>Ensure this addresses the standard of evidence/sampling required to adequately answer the questions.</p>
Monitoring legislative change and implementing relevant amendments to the local government's systems and policies	<p>Shire officers are subscribed to various industry email notifications including The Department of Local Government, Sport and Cultural Industries, WALGA, LGIS and Local Government Professionals. These notifications will often address topics such as legislative reform and compliance. When these notifications are received, the relevant manager is notified and/or a notice is included in the Shire's Handy Facts newsletter.</p> <p>We understand from officers that some senior employees regularly access the WA law publisher website to access the most up-to-date legislation.</p>	<p>Consider including a consistent 'Governance Updates' section within each Handy Facts newsletter. This will ensure changes to policies, legislation and other governance issues are regularly considered and communicated to employees.</p>

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Systems and Procedures Review  
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Legislative Compliance		
System or procedure	Description	Suggested actions
	Amendments to legislation are regularly considered when internal documents are reviewed including policies and management practices.	
Receiving, recording and addressing complaints	<p>The Shire has a <i>Complaint Handling Policy</i> (February 2022). A <i>Customer Service Charter</i> provides some general guidance to employees who deal with the public. It also informs the public of general standards expected of employees. We understand from officers that a <i>Grievance Resolution Brochure</i> is also available for to public.</p> <p>Complaints are registered in the <i>Customer Request Management System</i>. We understand from the officers that there are protocols to guide registration. All complaints are stored in the record management system. New complaints are included in the agenda for Executive Team meetings.</p> <p>The Shire also has a <i>Management Practice - Grievance Resolution</i> for internal disputes.</p>	Review <i>Complaint Handling Policy</i> to ensure all types of complaints are captured including Public Interest Disclosures and Corruption & Crime Commissions reporting.
Identifying and managing adverse trends	<p>Surveys are conducted bi-annually to collect data from employees and the community. Survey results are reviewed by the Employee Consultative Committee. The Committee's recommendations are reported to the Executive team. The community survey is used to inform the Shire's strategic planning.</p> <p>The Shire's PRIDE values have been incorporated into the management meeting objectives. Each month, two examples of the values being exercised are discussed, as well as two examples where they are not, or could be improved. This assists to identify adverse trends internally.</p> <p>In relation to councillor behaviour, we understand from officers that the Shire has a <i>Standing Order Protocol</i> which is championed by the President. Additional training is provided to councillors where needed.</p>	Develop internal procedures to identify adverse trends if this is practicable (e.g. include item on Executive Team agenda for discussion; monitor external customer and stakeholder feedback).
Minimising ethical breaches	The <i>Employee Code of Conduct</i> plays a significant role in minimising ethical breaches and ensuring employees are aware of behavioural and ethical standards.	

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Legislative Compliance		
System or procedure	Description	Suggested actions
	The Shire is developing initiatives to ensure the PRIDE values are being effectively incorporated into day-to-day operations. For examples, PRIDE values have been incorporated into management meeting objectives and performance appraisals. Prizes are awarded to employees who display PRIDE values.	
Ensuring the audit committee understand and comply with all relevant requirements	<p>The audit committee consists of four councillors and one independent member. We understand from officers that the current independent member holds relevant qualifications. The committee meets approximately four times a year including to review the budget, CAR, and interim audit.</p> <p>All councillors are required to undertake the WALGA councillor induction training. We understand from officers that the functions and obligations of the audit committee are included in the <i>Audit Committee Terms of Reference</i>. At the introductory audit committee meeting following the election, further information is provided regarding the audit committee functions and procedures.</p>	<p>Review the role of the audit committee with particular consideration towards increasing its involvement in matters relating to risk.</p> <p>Ensure adequate training is provided to the independent member of the audit committee in regard to local government practices and the functions of the audit committee.</p>
Monitoring compliance with legislation and regulations in regard to tendering and procurement	<p>According to the officers, the Shire maintains a procurement register as per <i>Local Government (Functions and General) Regulations 1996</i> (WA).</p> <p>The procurement policy requires officers to sign to confirm that they have acted in accordance with their delegated authority (purchasing limits).</p> <p>An <i>Evaluation Report</i> is completed and presented to the council for each procurement activity over the \$250,000 tender threshold. Reports below the \$250,000 threshold are presented to the CEO instead, who has the delegated authority to authorise such tenders.</p>	Incorporate into the Evaluation Report, a declaration to confirm relevant processes and legislative requirements have been met.
Review of Local Laws	The Shire maintains a <i>Local Law Register</i> which identifies all local laws and related details such as Gazettal dates, upcoming review dates and responsible officers. The Coordinator Governance and Corporate Support receives an annual Outlook reminder to consult the register and notify the relevant officers of upcoming review	Draft and endorse the standard operating procedure to guide the local law review.

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## Legislative Compliance

System or procedure	Description	Suggested actions
	<p>deadlines. Tasks regarding individual local law reviews are also included in the monthly reporting system. The Shire is currently drafting a standard operating procedure to assist with the administrative process of local law reviews.</p> <p>We understand from officers that the Shire has historically failed to meet some of its local law review deadlines. Local law reviews that are due in 2022 are well underway.</p>	<p>Ensure local law reviews are begun in time to enable deadlines to be met. The Shire should be aware that this process often requires over a year to complete.</p>

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### Appendix 1: Resources (employees interviewed)

Name	Position/Title
Jeanette Appleby	Supervisor Asset Administration
Felicity Baxter	Director Corporate & Community Services
Bradley Cartledge	Senior Information Technology Officer
Andrew Fletcher	Information Management Coordinator
Dylan Gleave	Manager Parks & Environment
Richard Hindley	Manager Building Planning and land projects
Neil Husbands	Manager Asset Planning
Neroli Logan	Manager Development & Statutory Services
Barry McCosh	OSH Risk Management Officer
Robbie Meerman	Manager Information Services
Beth O'Callaghan	Manager Financial Services
James Ramsell	Technical Officer GIS Asset Planning
Steve Stock	Manager Human Resources
Mathew Walker	Director Asset Management
Sarah Walsh	Coordinator Governance and Corporate Support

### Appendix 2: Resources (documents sighted)

Document Title	Date
Annual Calendar – Governance and Corporate Support	October 2022
Asset Management Policy	Reviewed March 2022
Budget Review Training Notes	unknown
Building Asset Management Plan	August 2021
BIS Budget Training Notes	unknown
Certificate of Appointment (Director Corporate & Community Services)	June 2022
Customer Service Charter	unknown
Compliance Calendar	Reviewed April 2022
Complaint Handling Policy	reviewed February 2022
Corporate Credit Card Agreement - template	Reviewed November 2021
Corporate Credit Card Policy	Reviewed February 2022
Crisis Management / Business Continuity Plan Response	Reviewed April 2022
Delegated Authority Manual	2022/2023
Delegated Authority Register	2022/2023
Directors Meeting agenda	September 2022
Directors Meeting minutes	September 2022
Electronic Purchase Orders Procedure	unknown
Emergency Planning Committee Terms of Reference	Unknown
Employee Code of Conduct	September 2021
Employee Incident Report Form	Reviewed November 2020
Enterprise Agreement (excerpts)	October 2022
Environmental Officer Duties Handover Notes	unknown
Equal Opportunity, the Discrimination, Harassment & Bullying Policy	reviewed November 2021
Esperance Road Hierarchy Network – Types of roads and criteria	Unknown
Execution of Documents and Common Seal Usage Policy	Reviewed February 2022
Fire Warden Task List - Area 1	Unknown
Fire Warden Task List - Area 2	Unknown
Governance and Corporate Support Calendar	Last updated October 2022

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Document Title	Date
Grievance Resolution Brochure	Unknown
Hazard/Incident Report Form (employees)	Reviewed November 2020
IT Disaster Recovery Plan	Reviewed April 2021
Local Law Register	unknown
Management Practice – Grievance Resolution	Reviewed May 2022
Management Practice –Clearing Permits	unknown
Management Practice – Performance Management	Reviewed May 2022
Management Practice – Recruitment and Selection	May 2022
Management Practice – Staff Training and Travel	Reviewed May 2022
New Employee HR Induction Acknowledgement.	unknown
New Employee Acknowledgment of Receipt	unknown
Notification of Delegation (Director Corporate & Community Services)	June 2022
Occupational Safety and Health Management Plan	Reviewed January 2019
Occupational Safety and Health Policy	Reviewed November 2021
Policy Review Checklist	Unknown
Procurement Checklist	unknown
Procurement Plan - template	unknown
Procurement Policy	Reviewed February 2022
Procurement Process	January 2020
Public buildings Inspection Report	Unknown
Ranger Receipting form for October 2022	October 2021
Rates Procedure - GRV Valuation Update	February 2017
Rates Procedure - UV Valuation Update Group Rated to Individually Rate	March 2017
Rates Procedure - UV Valuation Update Individually to Group Rated	March 2017
Rates Procedure - 7.1 Mining Tenement Valuation Update	June 2020
Record Keeping Plan 2016040-1	Reviewed March 2022
Record Management Policy	Reviewed February 2022
Records Management Procedure Manual	Reviewed October 2016
Risk Management Policy	Reviewed January 2022
Risk Management Procedures	Approved November 2014
Risk Register	2022
So you're leaving? (checklist)	unknown
Standard Operating Procedure – Delegated Authority Management	Reviewed January 2022
Standard Operating Procedure – Insurance Claims	Reviewed September 2021
Standard Operating Procedure – Management Practice Development and Review	Reviewed March 2022
Standard Management Procedure – Policy Development and Review	Reviewed November 2021
Strategic Asset Management Plan	Reviewed November 2020
Termination of Employment Policy	reviewed November 2021
Visitor & Patrons Hazard/Incident Form	Reviewed January 2021
Work Health and Safety Procedure – Working in Adverse Weather Conditions	February 2018
Work Health and Safety Procedure – Workplace Inspections	Approval date unknown
Workplace Drug and Alcohol Use Policy	Reviewed November 2021

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### **Disclaimer**

This report has been prepared on the basis of information provided to Civic Legal by the employees of the Shire of Esperance. The information was provided in the course of a review conducted by Civic Legal. That review was in the nature of a due diligence exercise, calculated to produce the descriptions contained in this report. Where options are suggested for management action, they do not constitute legal advice, as the provision of legal advice is outside the scope of the review. It is also outside the scope of this review for Civic Legal to review the content of any individual policies, plans or other documents.



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**Shire of Esperance  
Risk Dashboard Report  
October 2022**

<u>Asset Sustainability practices</u>	<b>Risk</b>	<b>Control</b>
	<b>Moderate</b>	<b>Adequate</b>
Failure or reduction in service of infrastructure assets, plant, equipment or machinery. These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to disposal.		
Actions	Due Date	Responsibility
Develop SOPs	Dec-23	Manager Asset Planning
Implement risk assessment processes for high risk Assets	TBA	Manager Asset Planning
Building routine maintenance to be incorporated into MEX	Dec-24	Manager Asset Planning

<u>Business &amp; Community disruption</u>	<b>Risk</b>	<b>Control</b>
	<b>Moderate</b>	<b>Adequate</b>
Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party (e.g. sabotage / terrorism).		
Actions	Due Date	Responsibility
Develop Generator action plan	Jun-23	Manager Asset Planning
Test and review IT Disaster recovery plan	Mar-23	Manager Information Services
Review the workforce plan	Apr-23	Manager Human Resources
Review Business Continuity Plan with operational teams	Jun-23	OSH & Risk Management Officer
Develop cyber response plan	Jun-23	Manager Information Services

<u>Compliance requirements</u>	<b>Risk</b>	<b>Control</b>
	<b>Moderate</b>	<b>Adequate</b>
Failure to fulfil Compliance requirements (statutory, regulatory) Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes, new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.		
Actions	Due Date	Responsibility
Develop SOPs	Jun-23	Manager Development and Statutory Services
Implement workflow process in CM	Jun-23	Manager Information Services
Review induction process	Mar-23	Manager Human Resources
Investigate software options for Delegation Register	Dec-23	Coordinator Governance & Corporate Support

<u>Document Management processes</u>	<b>Risk</b>	<b>Control</b>
	<b>Moderate</b>	<b>Adequate</b>
Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.		
Actions	Due Date	Responsibility
Investigate review function through CM9 to notify users when Legal documents require review	Apr-23	Manager Information Services
Implement unique numbering for controlled documents and master register	Dec-23	Manager Information Services

<u>Employment practices</u>	<b>Risk</b>	<b>Control</b>
	<b>Low</b>	<b>Adequate</b>
Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers).		
Actions	Due Date	Responsibility
Establish SOPs (document control, approval and communication processes)	Jun-23	Manager Human Resources
Identify strategy to capture corporate knowledge	Jun-23	CEO
SOP performance review process	Feb-23	Manager Human Resources
Identify Critical Roles within the organisation	Mar-23	Manager Human Resources
SOP Management of staff volunteering hours	Feb-23	Manager Human Resources
Update policies and procedures to align with state system and WHS Act changes	Mar-23	Manager Human Resources

<u>Engagement practices</u>	<b>Risk</b>	<b>Control</b>
	<b>Moderate</b>	<b>Adequate</b>
Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector Companies, Government Agencies and / or Elected Members. This includes activities where communication, feedback or consultation is required and where it is in the best interests to do so.		
Actions	Due Date	Responsibility
Finalise draft internal engagement plan	Apr-23	Manager Marketing and Communications
Social media record keeping SOPs	Dec-23	Manager Marketing and Communications

**Shire of Esperance  
Risk Dashboard Report  
October 2022**

<u>Environment management</u>			<u>Risk</u>	<u>Control</u>
			<b>Moderate</b>	<b>Adequate</b>
Inadequate prevention, identification, enforcement and management of environmental issues.				
Actions	Due Date	Responsibility		
Review Reserve Hierarchy	Dec-24	Manager Parks and Environment		
Resolve waste water issue at Depot- Propose to remove current washdown bay	Jun-23	Director Asset Management		
Prioritise the weed strategy	Jun-23	Manager Parks and Environment		
Review requirement for model waste local laws	Jun-23	Manager Development and Statutory Services		

<u>Errors, omissions &amp; delays</u>			<u>Risk</u>	<u>Control</u>
			<b>Moderate</b>	<b>Adequate</b>
Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.				
Actions	Due Date	Responsibility		

<u>External theft &amp; fraud (Including Cyber)</u>			<u>Risk</u>	<u>Control</u>
			<b>Moderate</b>	<b>Adequate</b>
Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means (including electronic).				
Actions	Due Date	Responsibility		
Small plant serial number identification/sign in process	Jun-23	Manager Asset Operations		

<u>Management of Facilities / Venues / Events</u>			<u>Risk</u>	<u>Control</u>
			<b>Low</b>	<b>Adequate</b>
Failure to effectively manage the day to day operations of facilities, venues and / or events.				
Actions	Due Date	Responsibility		
Increased inspections and documentation of Maintenance and Cleaning schedules	Jun-23	Building Coordinator		

<u>IT or communication systems and infrastructure</u>			<u>Risk</u>	<u>Control</u>
			<b>Moderate</b>	<b>Adequate</b>
Disruption, financial loss or damage to reputation from a failure of information technology systems. Instability, degradation of performance, or other failure of IT or communication system or infrastructure 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.				
Actions	Due Date	Responsibility		
Test and review Disaster Recovery Plan	Mar-23	Manager Information Services		
Develop plan for generator use with IT systems	Jun-23	Manager Information Services		

<u>Misconduct</u>			<u>Risk</u>	<u>Control</u>
			<b>Moderate</b>	<b>Adequate</b>
Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority.				
Actions	Due Date	Responsibility		
SOP annual licences checks	Feb-23	Manager Human Resources		

**Shire of Esperance  
Risk Dashboard Report  
October 2022**

<u>Project / Change management</u>			Risk	Control
			Moderate	Adequate
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes.				
Actions	Due Date	Responsibility		
Develop post project debrief process for major projects	Jun-23	Director Asset Management		
Arrange training in major projects/contracts for relevant staff	Dec-23	Director Asset Management		

<u>Safety and Security practices</u>			Risk	Control
			Moderate	Adequate
Non-compliance with the Work Health & Safety Act, associated regulations and standards. It is also the inability to ensure the physical security requirements of staff, contractors and visitors. Other considerations are negligence or carelessness.				
Actions	Due Date	Responsibility		
Establish emergency drill schedule for all sites	Jun-24	Chief Warden		
Implement actions from LGIS audit	Mar-23	OSH/ Risk Safety Management Officer		
Security Upgrade (fobs)	Jun-23	Manager Asset Planning		
Introduce procedures for management of psychological hazards	Jun-23	Manager Human Resources		

<u>Supplier / Contract management</u>			Risk	Control
			Moderate	Adequate
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.				
Actions	Due Date	Responsibility		
Develop management practice for contract review	Jun-23	Director Asset Management		
Contractor inductions & training in use of Rapid Global	Jun-23	Director Asset Management		
Develop procedure for minor contract supervision	Jun-23	Director Asset Management		

<u>Strategic and Corporate Business Plan Objectives</u>			Risk	Control
			Low	Adequate
<p>A source of loss or failure from the pursuit of an unsuccessful business plan.</p> <p>This includes:</p> <ul style="list-style-type: none"> <li>• Poor or uninformed decisions</li> <li>• Substandard execution of decisions</li> <li>• Inadequate resource allocation</li> <li>• Failure to respond to changes in the community</li> </ul> <p>Strategic risk can be classified as either internal or external.</p> <p>Internal risks arise from variables which can be controlled, such as Human, Technological, Physical and Operational factors.</p> <p>External risks arise from variables which can be managed but cannot be controlled, such as economics, politics, natural disasters and compliance.</p>				
Actions	Due Date	Responsibility		
Develop SOPs	Dec-23	Coordinator Governance and Corporate Support		

## Asset Sustainability practices

### Risk Context

Failure or reduction in service of infrastructure assets, plant, equipment or machinery.  
These include fleet, buildings, roads and playgrounds and all other assets during their lifecycle from procurement to 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 (capital renewal plan).  
*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
Insufficient budget to maintain or replace assets	

Key Controls	Type	Date	Rating
Procurement Process (New asset determination)	Preventative	Oct-22	Adequate
Disposal Process	Preventative	Oct-22	Adequate
Roads Routine Maintenance Program	Preventative	Oct-22	Adequate
Roads / drainage asset management program (RAMM)	Preventative	Oct-22	Adequate
Plant and equipment routine maintenance program	Preventative	Oct-22	Adequate
Buildings routine maintenance program	Preventative	Oct-22	Adequate
Fleet Management System	Preventative	Oct-22	Adequate
Asset replacement program	Preventative	Oct-22	Adequate
Statutory requirements (licencing, etc) in place	Preventative	Oct-22	Adequate
All maintenance and repairs are documented	Preventative	Oct-22	Adequate
Reactive maintenance	Recovery	Oct-22	Adequate
Equipment hire available if needed	Recovery	Oct-22	Adequate
Review of Asset Management Processes	Preventative	Oct-22	Adequate
Review of Asset Management Plans	Preventative	Oct-22	Adequate
Asset specific risk assessment process and reporting on high risk asset	Preventative	Oct-22	Adequate
Heritage 'Assets' Management Program	Preventative	Oct-22	Adequate
Stock Management	Preventative	Oct-22	Adequate
Pre-start inspections	Detective	Oct-22	Adequate

<b>Overall Control Ratings:</b>	<b>Adequate</b>
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Actions	Date Added	Due Date	Responsibility
Develop SOPs	Jan-21	Dec-23	Manager Asset Planning
Implement risk assessment processes for high risk Assets	Oct-18	TBA	Manager Asset Planning
Building routine maintenance to be incorporated into MEX	Oct-22	Dec-24	Manager Asset Planning

Consequence Category	Risk Ratings	Rating
Financial	Consequence:	Minor (2)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

### Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Asset Planning	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	
Manager Asset Operations	No	Yes	Yes	Daily meetings with team to discuss road maintenance priorities Review of maintenance programs completed September 2022
Manager Asset Operations	No	Yes	Yes	Undocumented process in place to ensure all roads in the Shire are inspected every 3 months. GIS system to improve this process implemented.
Manager Asset Planning	Yes	Yes	Yes	MEX program implemented
Manager Asset Planning	No	Yes	Yes	Future program to roll into Mex
Manager Asset Planning	Yes	Yes	Yes	MEX program implemented
Manager Asset Planning	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	
Director Asset Management	Yes	Yes	Yes	SAMP - to be reviewed 4 yearly
Director Asset Management	Yes	Yes	Partial	Ongoing improvements, some Plans have been reviewed others are still to be reviewed. Schedule of reviews developed to occur on 3 yearly basis.
Director Asset Management	No			Not documented, as required.
Manager Asset Planning	Yes	Partial	Yes	Local heritage survey - management program to be reviewed
Manager Asset Operations	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	Rolling out MEX

Status of Actions	Comments
Plant and equipment routine maintenance and disposal Fleet Management Building routine maintenance	
to be done following completion of the review schedule of Asset Management Plans	

## Business & Community disruption

### Risk Context

Failure to adequately prepare and respond to events that cause disruption to the local community and / or normal business  
This includes;

### Potential causes include:

Cyclone, storm, fire, earthquake	Extended utility outage
Terrorism / sabotage / criminal behaviour	Economic Factors
Epidemic / Pandemic	Loss of key staff
Loss of suppliers	Loss of key infrastructure

Key Controls	Type	Date	Rating
Local Emergency Management Arrangements (LEMA)	Preventative	Oct-22	Adequate
Bushfire Risk Management Plan	Preventative	Oct-22	Adequate
Volunteer management	Preventative	Oct-22	Adequate
Community 'all hazard' education	Preventative	Oct-22	Adequate
Business Continuity Framework (Policy, Procedures & Plans)	Preventative	Oct-22	Inadequate
Internal Emergency Management Plan	Preventative	Oct-22	Adequate
Generator	Recovery	Oct-22	Adequate
I.T. Disaster Recovery Process	Recovery	Oct-22	Adequate
Workforce Plan	Preventative	Oct-22	Adequate
Volunteer training (Bushfire)	Preventative	Oct-22	Adequate

Overall Control Ratings: Adequate

Actions	Date Added	Due Date	Responsibility
Develop Generator action plan	Jul-18	Jun-23	Manager Asset Planning
Test and review IT Disaster recovery plan	Jul-18	Mar-23	Manager Information Services
Review the workforce plan	Jan-21	Apr-23	Manager Human Resources
Review Business Continuity Plan with operational teams	Oct-22	Jun-23	OSH & Risk Management Officer
Develop cyber response plan	Oct-22	Jun-23	Manager Information Services

Consequence Category	Risk Ratings	Rating
Service Interruption / Reputation	Consequence:	Major (4)
	Likelihood:	Unlikely (2)
	Overall Risk Ratings:	Moderate

## Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Community Support	Yes	Yes	Yes	Council November OCM
Manager Community Support	Yes	Yes	Yes	Completed Sept 2021
Manager Human Resources	Partial	Yes	Yes	Volunteer policy and management practice in place. Working on inductions.
Manager Community Support	Yes	Yes	Yes	Processes in place and information available, ongoing development.
Director Corporate and Community Services	Yes	Yes	Yes	22/10/2020: comments that the continuity plan is not set up for pandemic situations - noted that this is more around resourcing rather than the framework Noted that this is a high level document and we may require lower level plans to support - LGIS to review.
Chief Warden	Yes	Yes	Yes	Outcentre procedures developed. 2 year reviews
Manager Asset Planning	No			
Manager Information Services	No			2020: changed title to process rather than plan. Noted that the process is adequate, although the Plan is still being developed.
Manager Human Resources	Yes	Yes	Yes	Noted this should not be Excellent as needs to be reviewed.
Manager Community Support	Yes	Yes	Yes	New WHS process for training implemented. Working with farmers to differentiate between volunteer and farmer response.

Status of Actions	Comments
Aug 20: Generator purchased for airport, issues with install being reviewed and no ETA for this has been provided. Standby generator to be installed at Admin (old Wylie Bay genset).	
August 2020: Still in development, delayed due to staff leaving/COVID In progress, testing planned for Jan 2019. Amend date from June 2020.	Duplicate Action in IT or communication systems and infrastructure profile
30/06/2021: work on this task not yet commenced 03/02/2022: Amended due date from Dec 21 to June 22	
	Include pandemic information?

## Compliance requirements

### Risk Context

Failure to fulfil Compliance requirements (statutory, regulatory)  
It includes (amongst others) the Local Government Act, Planning & Development Act, Health Act, Building Act, Dog Act, Cat

### Potential causes include:

Lack of training, awareness and knowledge	Lack of Legal Expertise
Staff / Councillor Turnover	No Compliance Officer or person responsible for Compliance
Inadequate record keeping/ failure of corporate electronic systems	Breakdowns in the tender or procurement process
Ineffective policies & processes	Ineffective monitoring of changes to legislation

Key Controls	Type	Date	Rating
Compliance framework / calendar	Preventative	Oct-22	Adequate
'Advice' monitoring (subscriptions & memberships)	Preventative	Oct-22	Adequate
Annual Compliance Return	Detective	Oct-22	Adequate
Local laws review process	Preventative	Oct-22	Adequate
Procurement Controls	Preventative	Oct-22	Adequate
Financial interest return	Detective	Oct-22	Adequate
Training and Induction Process - Councillors	Preventative	Oct-22	Adequate
Training Induction Process - Staff	Preventative	Oct-22	Adequate
Delegation Register	Preventative	Oct-22	Adequate
Council report items identify statutory implications	Preventative	Oct-22	Adequate
CM Work flow notification process	Preventative	Oct-22	Inadequate
External Compliance policy	Preventative	Oct-22	Adequate
Maintaining compliance with civil aviation act and regs	Preventative	Oct-22	Effective
Audits	Detective	Oct-22	Adequate
Regulation 17 review of processes, systems and procedures	Preventative	Oct-22	Adequate
Overall Control Ratings:			Adequate

Actions	Date Added	Due Date	Responsibility
Develop SOPs	Oct-18	Jun-23	Manager Development and Statutory Services
Implement workflow process in CM	Jan-21	Jun-23	Manager Information Services
Review induction process	Oct-22	Mar-23	Manager Human Resources
Investigate software options for Delegation Register	Oct-22	Dec-23	Coordinator Governance & Corporate Support

Consequence Category	Risk Ratings	Rating
Reputation, Financial	Consequence:	Moderate (3)
	Likelihood:	Unlikely (2)
Overall Risk Ratings:		Moderate

Control Assurance				
Control Owner	Control Documented	Control is understood	Accuracy	Comments
Director Corporate and Community Services	Yes	Yes	Yes	Included in EMT meetings monthly.
CEO/Information Management Coordinator	No			Notifications from third parties providing information on updates to processes and legislation etc.
Director Corporate and Community Services	Yes	Yes	Yes	Sent to Department of Local Government in March each year.
Coordinator Governance and Corporate Support	Yes	Yes	Yes	required to be reviewed every 8 years - register tracks when each are due for review.
Director Corporate and Community Services	Yes	Yes	Yes	
CEO	Yes	Yes	Yes	
Executive Assistant	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Coordinator Governance and Corporate Support	Yes	Yes	Yes	reviewed by Council every 12 months SOP developed - investigate programs
CEO	Yes	Yes	Yes	Noted that some cloned reports don't have current statutory/strategic information included as these need to be manually changed.
Manager Information Services	No			CM has been upgraded - action in Document Management profile
Manager Development and Statutory Services	Yes	Partial	Yes	Policy adopted by Council early 2022. Review of active compliance matters against the policy has been completed and awaiting council review/consideration. Community education initiatives underway.
Manager Economic Development	Yes	Yes	Yes	Annual/Biennial audits undertaken - mix of external audits and updating manuals which are then signed off by external parties.
Director Corporate and Community Services	Yes	Yes	Yes	Internal audit approach processes
Director Corporate and Community Services	No			Review in progress, SOP to be developed following completion of process.

Status of Actions	Comments
Working through various SOPs at the moment, in particular Dog Attacks, Compliance. Sharks Policy update due to be put up at December 22 OCM, management practice to	
30/06/2021: Pending finalisation of existing projects and additional resources	

## Document Management processes

### Risk Context

Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation.  
This includes:

### Potential causes include:

Incompatible systems	Outdated record keeping practices
Inadequate access and / or security levels	Lack of system/application knowledge
Inadequate Storage facilities (including climate control)	High workloads and time pressures
High Staff turnover	Standard Operating Policies not followed

Key Controls	Type	Date	Rating
Document receipt process (scanned, registered, dated & actioned)	Preventative	Oct-22	Effective
Records Management system (Authority/Trim)	Preventative	Oct-22	Effective
Documentation archival / storage process	Preventative	Oct-22	Effective
Records Management Processes / Manual	Preventative	Oct-22	Adequate
Records disaster recovery plan	Recovery	Oct-22	Adequate
Training and induction	Preventative	Oct-22	Adequate
Councillor training in records management procedure	Preventative	Oct-22	Adequate
Records management security	Preventative	Oct-22	Adequate

Overall Control Ratings: Adequate

Actions	Date Added	Due Date	Responsibility
Investigate review function through CM9 to notify users when Legal documents require review	Jul-18	Apr-23	Manager Information Services
Implement unique numbering for controlled documents and master register	Jul-18	Dec-23	Manager Information Services

Consequence Category	Risk Ratings	Rating
Compliance / Reputation	Consequence:	Minor (2)
	Likelihood:	Likely (4)
	Overall Risk Ratings:	Moderate

## Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Information Services	Yes	Yes	Yes	Noted this should not be excellent as still working through digitisation backlog Receipt process for new documents is effective, working through backlogs of information.
Manager Information Services	Yes	Yes	Yes	
Manager Information Services	Yes	Yes	Yes	Set process determined by record keeping plan
Manager Information Services	Yes	Yes	Yes	
Manager Information Services	Yes	Yes	Yes	
Manager Information Services	Yes	Yes	Yes	Noted that further training in CM is beneficial after approximately 3 weeks one staff have begun using the system. Records staff monitor key users to arrange for further training.
Executive Assistant	Yes	Yes	Yes	Regular training held with Councillors - records to be sent to Shire email for Records staff to save in CM
Manager Information Services	Yes	Yes	Yes	Security issues hard to identify as most are due to staff input errors. Currently undertaking audit of CM activity.

Status of Actions	Comments
Aug 20: On hold until resources available. Amend due date from June 2020, on hold until heirarchy is sorted in Authority as this will carry through to CM.	
Aug 2020: On hold until branding strategy updated/new CEO appointed amend due date from June 2020	

Employment practices			
<b>Risk Context</b>			
Failure to effectively manage and lead human resources (full-time, part-time, casuals, temporary and volunteers). This includes:			
<b>Potential causes include:</b>			
Leadership failures	Ineffective performance management programs or procedures		
Key / single-person dependencies	Limited staff availability - labour market conditions		
Poor internal communications / relationships	Inadequate induction practices		
Ineffective Human Resources policies, procedures and practices	Inconsistent application of policies		
Key Controls	Type	Date	Rating
Induction & onboarding process (including Code of Conduct)	Preventative	Oct-22	Adequate
Staff training process	Preventative	Oct-22	Adequate
Performance Management process (discipline / reviews)	Preventative	Oct-22	Adequate
Staff offboarding process	Preventative	Oct-22	Adequate
Workforce Planning	Preventative	Oct-22	Adequate

Control Assurance				
Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Human Resources	Yes	Yes	Yes	<p>Noted that this shouldn't be excellent as there is a lot of confusion from the process, and the delivery and process is not comprehensive. Suggested this could perhaps be spread over the first few weeks/check in with staff after first month.</p> <p>Media team to be involved to provide information to new staff around social media/talking to the media etc.</p> <p>Implement probation review checklist to ensure new staff members have received adequate information</p> <p>Process adequate for external parties, however not as good for internal. Some positions will require additional information above the standard (i.e. specific site inductions across centres, how other departments can assist).</p> <p>Staff moving into supervisor/management roles require 'management inductions'.</p> <p>potential to introduce mentoring program to assist new staff, or those who move into new positions.</p>
Manager Human Resources	Yes	Yes	Yes	<p>Noted that recording of training records needs improvement, particularly for those staff who have existing qualifications/tickets when commencing with us. Advised that in some cases this has been provided by the employee and is lost or not recorded in the system.</p> <p>Training registers have improved with cross-departmental collaboration to capture information in this regard and provide ongoing monitoring.</p> <p>Need to ensure compliance with changes in legislation, such as new licences required under WHS Act.</p>
Manager Human Resources	Yes	Yes	Yes	Increasing focus on organisational values with all teams.
Manager Human Resources	Yes	Yes	Yes	Offboarding process to be put in place similar to onboarding commencement form
Manager Human Resources	Yes	Yes	Yes	Current workforce plan 2017-2021. Noted that retention of Business Analyst position is necessary to assist the organisation with efficiencies and workflows.



Volunteer Management (exc. Emergency)	Preventative	Oct-22	Adequate
Review of HR policies and procedures	Preventative	Oct-22	Adequate
Role coverage, multi skilling staff and retention of corporate knowledge	Preventative	Oct-22	Inadequate
Adequate Staff for service requirements	Preventative	Oct-22	Adequate
Volunteer Management (Emergency)	Preventative	Oct-22	Adequate
Employee Survey	Detective	Oct-22	Adequate
Overall Control Ratings:			Adequate

Actions	Date Added	Due Date	Responsibility
Establish SOPs (document control, approval and communication processes)	Jul-18	Jun-23	Manager Human Resources
Identify strategy to capture corporate knowledge	Jul-18	Jun-23	CEO
SOP performance review process	Jun-19	Feb-23	Manager Human Resources
Identify Critical Roles within the organisation	Jan-21	Mar-23	Manager Human Resources
SOP Management of staff volunteering hours	Jan-21	Feb-23	Manager Human Resources
Update policies and procedures to align with state system and WHS Act change	Oct-22	Mar-23	Manager Human Resources

Consequence Category	Risk Ratings	Rating
Compliance, Health, Reputational, Financial	Consequence:	Minor (2)
	Likelihood:	Unlikely (2)
	Overall Risk Ratings:	Low

Manager Human Resources	Partial	Yes	Yes	Policy complete.
Manager Human Resources	Partial	Yes	Yes	Policies documented, need to be updated to capture WHS legislation and change to state system. SOPs need to be documented
Manager Human Resources	No			Adequate undocumented processes in place when given enough notice of staff leaving. Committed to job reclassification review.
CEO	Yes	Yes	Yes	Noted that there are training/skills gaps for staff, generally in historical roles or due to internal movements.
Manager Community Support	Yes	Yes	Yes	Spontaneous volunteer SOP developed - part of local recovery plan.
Manager Human Resources	Yes	Yes	Yes	Last undertaken in 2022.

Status of Actions	Comments
in progress, being completed as resources are available	
30/06/2021: SOP's are being developed as time permits.	
Further discussion due to Local Government recruitment requirements (advertising	
17/12/2019: amend due date from Dec 19	
30/06/2021: Performance Reviews for 2020/21 are nearing completion. SOP to be	
Form part of workforce plan - to be reviewed shortly	
17/12/2019: amend due date from Dec 19	
17/12/2019: amend due date from Dec 19	
30/06/2021: not yet commenced.	

## Engagement practices

### Risk Context

Failure to maintain effective working relationships with the Community (including local Media), Stakeholders, Key Private Sector  
For example;

### Potential causes include:

Relationship breakdowns with community groups	Short lead times
Leadership inattention to current issues	Miscommunication / poor communication
Inadequate documentation or procedures	Inadequate Regional or District Committee attendance.
Budget / funding issues	Inadequate involvement with, or support of community groups

Key Controls	Type	Date	Rating
Stakeholder interaction/consultation relating to various department projects	Preventative	Oct-22	Adequate
Social media monitoring	Preventative	Oct-22	Effective
Support local Volunteer groups	Preventative	Oct-22	Adequate
Community/media communications (public notices / local papers / website / message boards)	Preventative	Oct-22	Effective
Complaints management process	Recovery	Oct-22	Adequate
Dedicated staff resources	Preventative	Oct-22	Adequate
Community Perceptions Survey	Preventative	Oct-22	Adequate
Disability access and inclusion plan	Preventative	Oct-22	Adequate
Consultation requirements with Council agenda report items	Preventative	Oct-22	Effective
Overall Control Ratings:			Adequate

Actions	Date Added	Due Date	Responsibility
Finalise draft internal engagement plan	Oct-22	Apr-23	Manager Marketing and Communications
Social media record keeping SOPs	Oct-22	Dec-23	Manager Marketing and Communications

Consequence Category	Risk Ratings	Rating
Reputation	Consequence:	Minor (2)
	Likelihood:	Possible (3)
Overall Risk Ratings:		Moderate

## Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
CEO	Yes	Yes	Yes	Delivery of information to the media team needs to be timely.
Manager Marketing and Communications	Yes	Yes	Yes	Continually updating processes and availability of systems. Upskill/training of staff as necessary.
Community Development & Events Manager	Yes	Yes	Yes	
Manager Marketing and Communications	Yes	Yes	Yes	
CEO	Yes	Yes	Yes	
CEO	Yes	Yes	Yes	
Manager Marketing and Communications	Yes	Yes	Yes	To occur 2023.
Manager Community Support	Yes	Yes	Yes	Plan endorsed, working group in place. Noted that the DAIP Working Group should review all applications received for Shire projects as most are reviewed against Aus Standards which can be not practical from a DAIP perspective. SOP/MP to be developed for this process/update existing SOPs for this process?  Staff to receive training to increase understanding of DAIP requirements. Require commitment from Staff to consider DAIP in BAU.
Executive Assistant	Yes	Yes	Yes	

Status of Actions	Comments
SOPs to be developed in conjunction with Records.	

Environment management			
<b>Risk Context</b>			
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 & mosquito / Vector control. -Ineffective management of water sources (reclaimed, potable) -Illegal dumping. -Illegal clearing / land use.			
<b>Potential causes include:</b>			
Inadequate management of landfill sites	Inadequate reporting / oversight frameworks		
Lack of understanding / knowledge	Community apathy		
Inadequate local laws / planning schemes	Differing land tenure (land occupancy or ownership conditions)		
Prolific extractive industry (sand, limestone, etc.)	Competing land use (growing population vs conservation)		
Key Controls	Type	Date	Rating
Environment management monitoring	Preventative	Oct-22	Adequate
Community education & engagement e.g. schools (Waste)	Preventative	Oct-22	Adequate
Support volunteer environment management groups and community	Preventative	Oct-22	Adequate
Environmental monitoring, testing and inspection programs (waste)	Preventative	Oct-22	Adequate
Waste Management Policies and procedures	Preventative	Oct-22	Adequate
Weed control	Preventative	Oct-22	Adequate
Implementation of Native vegetation clearing permits	Preventative	Oct-22	Adequate
Review Reserve Management Orders	Preventative	Oct-22	Adequate
Town Planning Scheme	Preventative	Oct-22	Effective
Waste Management external audit and compliance with acts and regulations	Detective	Oct-22	Adequate
<b>Overall Control Ratings:</b>			<b>Adequate</b>
Actions	Date Added	Due Date	Responsibility
Review Reserve Hierarchy	Oct-22	Dec-24	Manager Parks and Environment
Resolve waste water issue at Depot- Propose to remove current washdown bay	May-18	Jun-23	Director Asset Management
Prioritise the weed strategy	Sep-18	Jun-23	Manager Parks and Environment
Review requirement for model waste local laws	Jun-18	Jun-23	Manager Development and Statutory Services
Consequence Category	Risk Ratings		Rating
Environment, Reputation, Financial	<b>Consequence:</b>		Moderate (3)
	<b>Likelihood:</b>		Possible (3)
	<b>Overall Risk Ratings:</b>		<b>Moderate</b>

Control Assurance				
Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Parks and Environment	Yes	Yes	Yes	
Manager Development and Statutory Services	Yes	Yes	Yes	Council adoption of community engagement strategy for FOGO, progressively being implemented.
Manager Parks and Environment	Yes	Yes	Yes	Reported through monthly reporting. Monitored and acquitted through grant processes.
Manager Development and Statutory Services	Yes	Yes	Yes	
Manager Development and Statutory Services	Yes	Yes	Yes	
Manager Parks and Environment	Yes	Yes	Yes	Weed and seed training with outdoor staff and supervisors.
Director Asset Management	Yes	Yes	Yes	Information included in Intramaps. Construction and environmental officer meetings, as required.
Manager Parks and Environment	Yes	Yes	Yes	Discuss with Planning - mandatory.
Manager Building, Planning and Land Projects	Yes	Yes	Yes	
Manager Development and Statutory Services	Yes	Yes	Yes	Waste local law drafted.

Status of Actions	Comments
June 2019: AM Managers advised that pound is required to be moved prior to this being completed. 22/10/2020: amend due date from Jun 20. 16/05/2022: amend due date from Jun 21 to Jun 23.	
Possible local law - dependant on motion to be discussed at August 2020 Council Meeting. priorities to be determined based on budget/resources	
10/12/2019: Amended due date to 2021 as process not yet started and will take approximately 12 months to complete. To be developed in conjunction with 3rd bin system. Process should begin first quarter of 2020. 22/10/2020: Not looking at putting this to Council as includes FOGO so not much need at this stage. Will be more necessary when 3rd bin is introduced. 30/06/2021: To be reviewed once the Myrup Waste Transfer Station design is complete as this could affect the Local Law	

## Errors, omissions & delays

### Risk Context

Errors, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff.

Examples include;

- Incorrect planning, development, building, community safety and Emergency Management 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.
  - Human error
  - Inaccurate recording, maintenance, testing or reconciliation of data.
  - Inaccurate data being used for management decision-making and reporting.
  - Delays in service 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 formal procedures or training	Miscommunication
Lack of trained staff	Work pressure / stress
Unrealistic expectations from community, council or management	Health issues
Poor use of check sheets / FAQ's	Lack of understanding

Key Controls	Type	Date	Rating
Employment of appropriately skilled and qualified staff	Preventative	Oct-22	Adequate
Facilities/Works documented procedures & monitoring	Preventative	Oct-22	Adequate
Staff training program (mentoring, formal & on-the-job)	Preventative	Oct-22	Adequate
Documented information sheets / website information / FAQ's to assist customer service staff in providing advice to customers	Preventative	Oct-22	Adequate
Complaints resolution process	Recovery	Oct-22	Adequate
External resources (advisory support)	Preventative	Oct-22	Adequate

Overall Control Ratings: Adequate

Actions	Date Added	Due Date	Responsibility

Consequence Category	Risk Ratings	Rating
Reputation / Compliance	Consequence:	Minor (2)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

### Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
CEO	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	SOPs in development, see Asset Sustainability Profile
Manager Human Resources	Yes	Yes	Yes	
Manager Marketing and Communications	Yes	Yes	Yes	
Director Corporate and Community Services	Yes	Yes	Yes	
CEO	No			

Status of Actions	Comments

### External theft & fraud (Including Cyber)

#### Risk Context

Loss of funds, assets, data or unauthorised access, (whether attempted or successful) by external parties, through any means  
For the purposes of;

#### Potential causes include:

Inadequate security of equipment / supplies / cash	Inadequate provision for patrons belongings
Robbery	Lack of Supervision
Scam Invoices	Collusion with internal staff
Cyber crime	

Key Controls	Type	Date	Rating
Building Security access controls (alarms, CCTV, keypad a	Preventative	Oct-22	Adequate
IT Security Framework (passwords / security protocols)	Preventative	Oct-22	Adequate
Cash/Stock handling Procedures	Preventative	Oct-22	Adequate
Purchasing authority	Preventative	Oct-22	Adequate
Separation of duties for updates to creditor details	Preventative	Oct-22	Adequate
Visitor Management Procedure	Preventative	Oct-22	Adequate
Overall Control Ratings:			Adequate

Actions	Date Added	Due Date	Responsibility
Small plant serial number identification/sign in process	Oct-22	Jun-23	Manager Asset Operations

Consequence Category	Risk Ratings	Rating
Financial / Property	Consequence:	Minor (2)
	Likelihood:	Possible (3)
	Overall Risk Ratings:	Moderate

### Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Asset Planning	Partial	Yes	Yes	Duplicate control in Security profile
Manager Information Services	Partial	Yes	Yes	Robbie noted that this framework is separate to the disaster recovery plan. Working on increasing documentation
Manager Financial Services	Yes	Yes	Yes	
Manager Financial Services	Yes	Yes	Yes	
Manager Financial Services	Yes	Yes	Yes	Procedure in place, last updated March 2021.
Manager Human Resources	Yes	Yes	Yes	D18/25901

Status of Actions	Comments

## Management of Facilities / Venues / Events

### Risk Context

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

### Potential causes include:

Double bookings	Traffic congestion or vehicles blocking entry or exit
Illegal / excessive alcohol consumption	Insufficient time between bookings for cleaning or maintenance
Bond payments poorly managed	Difficulty accessing facilities / venues.
Falsifying hiring agreements (alcohol on site / lower deposit)	Failed safety / chemical / health requirements
Inadequate oversight or provision of peripheral services (e.g., cleaning / maintenance)	Poor service from contractors (such as catering or cleaning)

Key Controls	Type	Date	Rating
Event management procedures and monitoring	Preventative	Oct-22	Adequate
Inspection, maintenance and cleaning schedules	Preventative	Oct-22	Adequate
Facility / Venue booking system (including bonds)	Preventative	Oct-22	Inadequate
All departments are kept informed (road works, retic, catering, maintenance, traffic management, etc.) about activities taking place at venues	Preventative	Oct-22	Adequate
Events package given to hirer (information sheets, events questionnaire / procedures / checklist)	Preventative	Oct-22	Adequate
Feedback from community and users of facilities	Recovery	Oct-22	Adequate
Debrief of all major Shire community events	Recovery	Oct-22	Adequate
Overall Control Ratings:			Adequate

Actions	Date Added	Due Date	Responsibility
Increased inspections and documentation of Maintenance and Cleaning schedules	Jan-21	Jun-23	Building Coordinator

Consequence Category	Risk Ratings	Rating
Reputation	Consequence:	Insignificant (1)
	Likelihood:	Unlikely (2)
	Overall Risk Ratings:	Low

## Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Development and Statutory Services	Yes	Yes	Yes	Process map process to form part of small business program.
Manager Asset Planning	Yes	Yes	Yes	
CEO	Yes	Yes	Yes	Small business program to streamline booking processes as currently we have multiple different ways of booking venues depending on who manages them (i.e. ovals, civic centre, stadiums etc.)  Noted that some bookings have not been made in a timely manner, causing spaces to not be available due to alternative bookings in place. (i.e. Ag Show)
CEO	Yes	Yes	Yes	
CEO	Yes	Yes	Yes	
CEO	Yes	Yes	Yes	
Community Development and Events Manager	Yes	Yes	Yes	Debrief meetings undertaken, documented in Onenote.

Status of Actions	Comments
30/06/2021: Cleaning schedules carried out as per contract for June 2021. Inspection and documentation due to occur when the computerized management	

IT or communication systems and infrastructure			
Risk Context			
Disruption, financial loss or damage to reputation from a failure of information technology systems. Examples include failures or disruptions caused by:			
Potential causes include:			
Weather impacts	Non-renewal of licences		
Power outage on site or at service provider	Inadequate IT incident, problem management & Disaster Recovery		
Out-dated, inefficient or unsupported hardware or software	Lack of process and training		
Software vulnerability	Equipment purchases without input from IT department		
Incompatibility between operating systems	Vulnerability to user error		
Key Controls	Type	Date	Rating
Formal IT Infrastructure maintenance & replacement program	Preventative	Oct-22	Effective
IT Vendor service agreement monitoring	Detective	Oct-22	Adequate
Infrastructure Security (security access protocols, firewalls)	Preventative	Oct-22	Adequate
UPS / Generator	Recovery	Oct-22	Adequate
IT Disaster Recovery Process	Recovery	Oct-22	Adequate
Staff and contractor information training and induction	Preventative	Oct-22	Adequate
Daily back-up	Preventative	Oct-22	Effective
IT Support	Recovery	Oct-22	Adequate
IT policies and procedures	Preventative	Oct-22	Adequate
Overall Control Ratings:			Adequate
Actions	Date Added	Due Date	Responsibility
Test and review Disaster Recovery Plan	Jul-18	Mar-23	Manager Information Services
Develop plan for generator use with IT systems	Jul-18	Jun-23	Manager Information Services
Consequence Category	Risk Ratings		Rating
Service disruption	Consequence:		Minor (2)
	Likelihood:		Possible (3)
	Overall Risk Ratings:		Moderate

Control Assurance				
Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Information Services	Yes	Yes	Yes	10 year plan in place
Manager Information Services	Yes	Yes	Yes	noted Civica support issues ongoing
Manager Information Services	Yes	Yes	Yes	
Manager Information Services	No			UPS are in place, Generator plan to be developed.
Manager Information Services	No			2020: changed title to process rather than plan. Noted that the process is adequate, although the Plan is still being developed.
Manager Information Services	Yes	Yes	Yes	
Manager Information Services	Yes	Yes	Yes	
Manager Information Services	Yes	Yes	Yes	Noted delay in more difficult tickets being resolved, view that easy tickets receive priority.
Manager Information Services	Yes	Yes	Yes	No SOP for technical information as third party provides instructions and these change often.

Status of Actions	Comments
In progress, due to be completed 21 December 2019.	
16/12/2019: amend from Establish Disaster Recovery Plan and Dec 19 due date	Duplicate Action in Business Disruption Profile
Aug 20: to be completed once generator installed. Amend due date from Jun 20.	To be developed in conjunction with Manager Asset Planning
16/12/2019: amended due date from Dec 2019. Airport to receive new generator	

## Misconduct

### Risk Context

Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed This would include instances of:

### Potential causes include:

Inadequate training of code of conduct \ induction	Greed, gambling or sense of entitlement
Changing of job roles and functions/authorities	Collusion between internal & external parties
Delegated authority process inadequately implemented	Information leaked to Tenderers during the Tender process
Lack of internal checks	Low level of Supervisor or Management oversight
Covering up poor work performance	Believe they'll get away with it
Poor enforcement of policies and procedures	Undue influence from Manager / Councillor
Password Sharing	Poor work culture
Insubordination	By-passing established administrative procedures
Disgruntled employees	Sharing of confidential information

Key Controls	Type	Date	Rating
Delegated authority structure / Segregation of duties	Preventative	Oct-22	Adequate
IT Security Framework	Preventative	Oct-22	Adequate
Cash handling procedures	Preventative	Oct-22	Adequate
Staff on-boarding / induction program (Code of Conduct)	Preventative	Oct-22	Adequate
External Audits	Preventative	Oct-22	Effective
Police clearances	Preventative	Oct-22	Effective
Annual licence checks (licence/tickets etc.)	Preventative	Oct-22	Adequate
Strong management culture (Zero tolerance for misconduct formalised and communicated policy)	Preventative	Oct-22	Adequate
Procurement process (procurement policy)	Preventative	Oct-22	Adequate
Financial Interest Return	Preventative	Oct-22	Adequate
Organisational policies and Management Practices	Preventative	Oct-22	Adequate
Support from external industrial relations advice (WALGA)	Preventative	Oct-22	Effective
Compliance with code of conduct	Preventative	Oct-22	Adequate
Gift Register	Preventative	Oct-22	Adequate

Overall Control Ratings: Adequate

Actions	Date Added	Due Date	Responsibility
SOP annual licences checks	Jun-19	Feb-23	Manager Human Resources

Consequence Category	Risk Ratings	Rating
Reputation / Finance	Consequence:	Moderate (3)
	Likelihood:	Unlikely (2)
	Overall Risk Ratings:	Moderate

## Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
CEO	Yes	Yes	Yes	
Manager Information Services	Yes	Yes	Yes	
Manager Financial Services	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Manager Financial Services	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Manager Human Resources	No			Annual check for expired licences currently undertaken. Checks to ensure staff have current licence (ie: haven't lost their licence) has been implemented, yet to be documented. Skills register has been reviewed and updated to capture licences and tickets
CEO	Yes	Yes	Yes	
Manager Financial Services/Director Asset Management	Yes	Yes	Yes	
Executive Assistant	Yes	Yes	Yes	Procedure in place - to be transferred to current template and made available in CM.
Director Corporate and Community Services	Yes	Yes	Yes	
Manager Human Resources	No	Yes	Yes	WALGA - used as required, no documentation necessary
CEO	Yes	Yes	Yes	
Executive Assistant	Yes	Yes	Yes	Register is current and available on website. Procedure in place - to be transferred to current template and made available in CM.

Status of Actions	Comments
17/12/2019: amend due date from Dec 19.	
22/10/2020: removed 'driver's' from action and control title as noted it should cover	



Project / Change management			
<b>Risk Context</b>			
Inadequate analysis, design, delivery and / or status reporting of change initiatives, resulting in additional expenses, time delays This includes:			
<b>Potential causes include:</b>			
Lack of communication and consultation	Excessive growth (too many projects)		
Lack of investment	Inadequate monitoring and review		
Failures of project Vendors/Contractors	Geographic or transport difficulties sourcing equipment / materials		
External consultants underquoting on costs	Lack of project methodology knowledge and reporting requirements		
Ineffective management of expectations (scope creep)	Project risks not managed effectively		
Inadequate project planning (resources/budget)			
Key Controls	Type	Date	Rating
Staff Understanding of Project Management Methodology	Preventative	Oct-22	Adequate
Stakeholder interaction/consultation relating to various department projects	Preventative	Oct-22	Adequate
Committee / Council reporting (including Risk)	Preventative	Oct-22	Adequate
Post-project debriefs (Major projects)	Preventative	Oct-22	Inadequate
Risk assessments are conducted before and during major projects	Preventative	Oct-22	Adequate
Communication of changes within organisation	Preventative	Oct-22	Adequate
<b>Overall Control Ratings:</b>			Adequate
Actions	Date Added	Due Date	Responsibility
Develop post project debrief process for major projects	Oct-18	Jun-23	Director Asset Management
Arrange training in major projects/contracts for relevant staff	Jan-23	Dec-23	Director Asset Management
Consequence Category	Risk Ratings		Rating
Financial / Reputational / Health	<b>Consequence:</b>		Moderate (3)
	<b>Likelihood:</b>		Possible (3)
	<b>Overall Risk Ratings:</b>		Moderate

Control Assurance				
Control Owner	Control Documented	Control is understood	Accuracy	Comments
Director Asset Management	No			Staff knowledge of project management procedures More training required for staff involved in major projects and contracts
CEO	Yes	Yes	Yes	IT/DAIP Working Group not consulted for projects when in development (ie: installation for power/data ports in buildings)
CEO	Yes	Yes	Yes	
Director Asset Management	No			
Director Asset Management	Yes	Yes	Yes	Formal risk assessments undertaken before project, ongoing reviews as required throughout projects.
CEO	Yes	Yes	Yes	
Status of Actions				Comments
Managers noted that this should be across the board, not just for major projects (asset management) as the likes of Authority upgrade should also have debrief				
				Removed training as a separate control, as this is an action under 'staff understanding of project management methodology' control.

## Safety and Security practices

### Risk Context

Non-compliance with the Work Health & Safety Act, associated regulations and standards.

### Potential causes include:

Lack of appropriate PPE / equipment	Inadequate signage, barriers or other exclusion techniques
Inadequate first aid supplies or trained first aiders	Poor storage and use of dangerous goods
Inadequate security protection measures in place for buildings, depots and other places of work	Ineffective / inadequate testing, sampling or other health-related requirements
Inadequate or unsafe modifications to plant & equipment	Lack of mandate and commitment from senior management
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 supervision, training or mentoring of staff	Slow or inadequate response to notifications from public

Key Controls	Type	Date	Rating
Building Security access controls (alarms, CCTV, keypad access)	Preventative	Oct-22	Adequate
WHS Management Framework	Preventative	Oct-22	Adequate
Contractor inductions	Preventative	Oct-22	Adequate
Staff site inductions	Preventative	Oct-22	Adequate
Drug and alcohol policy	Preventative	Oct-22	Adequate
Employee Assistance Program	Preventative	Oct-22	Adequate
Incident register / incident reporting procedures	Preventative	Oct-22	Adequate
Emergency Management Procedures- Internal	Preventative	Oct-22	Adequate
Consider safety issues when purchasing	Preventative	Oct-22	Adequate
Regular documented workplace safety inspections	Preventative	Oct-22	Adequate
Safe work practices (Safe Work Method Statements)	Preventative	Oct-22	Adequate
Toolbox meetings	Preventative	Oct-22	Adequate
Trained first aiders	Preventative	Oct-22	Adequate
Asbestos Registers and Management Plans	Preventative	Oct-22	Adequate
WHS Contractor Management Questionnaire	Preventative	Oct-22	Adequate
LGIS Audit	Detective	Oct-22	Adequate
Volunteer Management & Training	Preventative	Oct-22	Adequate
Staff training	Preventative	Oct-22	Adequate
Workplace safety policies and procedures	Preventative	Oct-22	Adequate

**Overall Control Ratings:** Adequate

Actions	Date Added	Due Date	Responsibility
Establish emergency drill schedule for all sites	Oct-18	Jun-24	Chief Warden
Implement actions from LGIS audit	Jul-18	Mar-23	OSH/ Risk Safety Management Officer
Security Upgrade (fobs)	Oct-22	Jun-23	Manager Asset Planning
Introduce procedures for management of psychological hazards	Oct-22	Jun-23	Manager Human Resources

Consequence Category	Risk Ratings	Rating
Health	Consequence:	Major (4)
	Likelihood:	Unlikely (2)
	Overall Risk Ratings:	Moderate

### Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Manager Asset Planning	Yes	Yes	Yes	Duplicate control in External Theft & Fraud profile
Manager Human Resources	Yes	Yes	Yes	
Director Asset Management	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Chief Warden	Partial	Yes	Yes	Individual outcentre procedures to be developed
Director Asset Management	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	Depot inspections monthly, inspections for specific areas to be set and undertaken by officers from other areas.
Manager Human Resources	Yes	Yes	Yes	Continuing to improve these practices
Manager Human Resources	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Manager Asset Planning	Yes	Yes	Yes	Last updated 2021. Reviewed at 5 yearly intervals
Director Asset Management	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	Audit undertaken every 3 years. Last undertaken in 2020, next due 2023.
Manager Human Resources	Partial	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	

Status of Actions	Comments
Aug 2020: on hold until all evacuation plans completed. Amend due date from Dec 16/12/2019: amend due date from Dec 2019 - see D18/4589 for details on outstanding items.	Barry advised that this should be transferred to Safety Officer responsibility.

## Supplier / Contract management

### Risk Context

Inadequate management of external Suppliers, Contractors, IT Vendors or Consultants engaged for core operations. This also includes:

### Potential causes include:

Insufficient funding	Inadequate contract management practices
Complexity and quantity of work	Ineffective monitoring of deliverables
Suppliers not willing to provide quotes	Limited availability of suppliers
Inadequate tendering process	Lack of planning and clarity of requirements
Contracts not renewed on time	Historical contracts remaining

Key Controls	Type	Date	Rating
Procurement / tender processes	Preventative	Oct-22	Adequate
Contract management and review	Preventative	Oct-22	Inadequate
Legal advice (to confirm correct drafting of documentation and to prevent unknowingly accepting liability of the contractor or other parties)	Preventative	Oct-22	Adequate
Contract Management training for staff	Preventative	Oct-22	Adequate
Supervision of minor contracts	Preventative	Oct-22	Adequate
Overall Control Ratings:			Adequate

Actions	Date Added	Due Date	Responsibility
Develop management practice for contract review	Oct-18	Jun-23	Director Asset Management
Contractor inductions & training in use of Rapid Global	Oct-22	Jun-23	Director Asset Management
Develop procedure for minor contract supervision	Oct-22	Jun-23	Director Asset Management

Consequence Category	Risk Ratings	Rating
Service interruption, Financial	Consequence:	Moderate (3)
	Likelihood:	Unlikely (2)
	Overall Risk Ratings:	Moderate

### Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Director Asset Management	Yes	Yes	Yes	
Director Asset Management	No			22/10/2020: discussed that no formal audits of contractors are undertaken, however supervisors to complete random spot checks. Still to be progressed.
Director Asset Management	No			Undertaken as required.
Director Asset Management	Yes	Yes	Yes	see project/change management profile
Director Asset Management	No			

### Status of Actions

Status of Actions	Comments
22/10/2020: amend due date from Jun 19 16/05/2022: amend due date from Jun 21 to Dec 22.	

### Strategic and Corporate Business Plan Objectives

#### Risk Context

A source of loss or failure from the pursuit of an unsuccessful business plan.

#### Potential causes include:

Poor or uninformed decisions	Not fully committed to the goal
Not understanding the community	Not having the right people involved
Unrealistic goals	Inadequate resources committed
Unwillingness or inability to change	Poor communications
External factors such as politics or legislative changes	Failure to review the plan
Inability to adapt to changing market conditions	Misalignment between CBP and SCP

Key Controls	Type	Date	Rating
Consult with community in accordance with Act under review procedures for Strategic Community Plan (SCP)	Preventative	Oct-22	Effective
Integrated planning annual review with relevant departments	Preventative	Oct-22	Adequate
Strategic Community Plan	Preventative	Oct-22	Adequate
Monthly status report on council decisions	Preventative	Oct-22	Adequate
Workforce Plan	Preventative	Oct-22	Adequate
Long Term Financial Plan	Preventative	Oct-22	Adequate
Asset Management Plan	Preventative	Oct-22	Adequate
Corporate Business Plan (CBP)	Preventative	Oct-22	Adequate
Monthly reporting through Pulse on CBP	Preventative/Detective	Oct-22	Adequate
Performance reporting through KPIs	Detective	Oct-22	Adequate
Communicate the vision and strategic objectives to the community	Preventative	Oct-22	Adequate
Inform and consult with Council during review process	Preventative	Oct-22	Effective
Annual Budget aligned with long term financial plan	Preventative	Oct-22	Adequate
Council report items link to Council Plan objectives	Preventative	Oct-22	Effective
Overall Control Ratings:			Adequate

Actions	Date Added	Due Date	Responsibility
Develop SOPs	Jan-21	Dec-23	Coordinator Governance and Corporate Support

Consequence Category	Risk Ratings	Rating
Reputational/Compliance	Consequence:	Minor (2)
	Likelihood:	Unlikely (2)
	Overall Risk Ratings:	Low

### Control Assurance

Control Owner	Control Documented	Control is understood	Accuracy	Comments
Coordinator Governance and Corporate Support	Yes	Yes	Yes	
Coordinator Governance and Corporate Support	Yes	Yes	Yes	
Coordinator Governance and Corporate Support	Yes	Yes	Yes	
Executive Assistant	Yes	Yes	Yes	
Manager Human Resources	Yes	Yes	Yes	Noted that this should not be Excellent
Director Corporate and Community Services	Yes	Yes	Yes	
Director Asset Management	Yes	Yes	Yes	Noted this should be inadequate as some haven't been reviewed in some time. Strategic Asset Management Plan is dated 2020, due for review in 2024.  Neil advised that some Plans have been reviewed others are still to be reviewed. Schedule of reviews developed to occur on 3 yearly basis.
Coordinator Governance and Corporate Support	Yes	Yes	Yes	
Coordinator Governance and Corporate Support	Yes	Yes	Yes	New system implemented July 2020. SOP to be reviewed.
Coordinator Governance and Corporate Support	Yes	Yes	Yes	
Manager Marketing and Communications	Yes	Yes	Yes	Relate communications back to Council plan actions.
Coordinator Governance and Corporate Support	Yes	Yes	Yes	
Director Corporate and Community Services	Yes	Yes	Yes	
Executive Assistant	Yes	Yes	Yes	

Status of Actions	Comments
30/06/2021: progressing when time is available. Update due date from Dec 2021.	

**Item: 9.2**

**Compliance Audit Return 2022**

<b>Author/s</b>	Sarah Walsh	Coordinator Governance & Corporate Support
<b>Authorisator/s</b>	Felicity Baxter	Director Corporate & Community Services

**File Ref: D23/4304**

**Applicant**

Corporate & Community Services

**Location/Address**

Shire of Esperance

**Executive Summary**

For the Audit Committee to recommend to Council, adoption of the 2022 Shire of Esperance Compliance Audit Return (CAR) as required pursuant to Section 7.13(1)(i) of the *Local Government Act 1995*, and Regulation 14 of the *Local Government (Audit) Regulations 1996* as attached.

**Recommendation in Brief**

That the Audit Committee recommend that Council adopt the 2022 Shire of Esperance CAR pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.

**Background**

As in previous years, local governments are required to complete a CAR by the Department of Local Government and Communities for each calendar year.

The 2022 CAR contains 94 questions across 11 categories formulated around the *Local Government Act 1995* and associated regulations. Categories and questions are completed by the relevant Shire Officers and presented to Council through the Audit Committee for adoption.

A copy of the 2022 Shire of Esperance CAR is attached for reference.

**Officer's Comment**

The CAR has identified one area of non-compliance within the Shire of Esperance for 2022 as follows;

<b>Question</b>	<b>Non-compliance</b>
Local Government Employees Question 1	Director External Service's position was advertised correctly, however did not state the details of the place where applications for the position are to be submitted r.18A(2)(b).

To prevent future occurrences of this non-compliance, Human Resources have incorporated a process check into their standard operating procedures for recruitment that requires sign off by the Coordinator of Governance Support before advertising for Executive roles. This will provide independent assurance that all required details included in Regulation 18A is included.

**Consultation**

Asset Management  
Corporate & Community Services  
Executive Services  
External Services

---

**Financial Implications**

Nil

**Asset Management Implications**

Nil

**Statutory Implications**

*Local Government Act 1995 – Section 7.13(1)(i)*

*Local Government (Audit) Regulations 1996 – Regulation 14*

**Policy Implications**

Nil

**Strategic Implications**

Council Plan 2022 - 2032

*Performance - Outcome 14. Community confidence and trust in Council*

Objective 14.1. Provide transparent, accountable and effective leadership.

Encourage community participation and insight into activities and decisions

**Environmental Considerations**

Nil

**Attachments**

A. Compliance Audit Return 2022

## **RECCOMENDATION AND DECISION**

### **Item: 9.2 Compliance Audit Return 2022**

**Moved:** Cr Mickel

**Seconded:** Cr O'Donnell

**AU0323-039**

#### **Officers Decision**

**That the Audit Committee recommend that Council adopt the 2022 Shire of Esperance Compliance Audit Return pursuant to Regulation 14(3) of the *Local Government (Audit) Regulations 1996*.**

**CARRIED**

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# Compliance Audit Return Form

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

Finalise

Print

## Details

### Local Government

Esperance, Shire of

### Created By

Sarah Walsh

### Year of Return

2022



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**Status**

Draft

## Commercial Enterprises by Local Governments

---

**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**

—

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**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 delegations to committees in 2022.

**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

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—

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

N/A

☐ **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**

**Please enter comments \***

Listed in the Delegated Authority Register – Council to Chief Executive Officer and Authorised Persons – D22/8146[v3]

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

Yes

☒ **Add comments**

**Please enter comments \***

O0322-059 & O0322-061 22.03.22

O0522-112 & O0522-113 24.05.22

O0822-186 23.08.22

O1122-188 22.11.22

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

Yes

☒ **Add comments**

**Please enter comments \***

Listed in the Delegated Authority Register.

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

Yes

☒ **Add comments**

**Please enter comments \***

Listed in the Delegated Authority Manual.

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

Yes

☒ **Add comments**

**Please enter comments \***

O0622-148 28.06.22

**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**

**Please enter comments \***

Listed in the Delegated Authority Register & Delegated Authority Manual.

**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**

**Please enter comments \***

O0522-112 24.05.22

**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**

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**Please enter comments \***

Our delegation register (D21/11564) notes the individual TRIM reference for how each person records their delegated authority use.

## 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? \***

Yes

☒ **Add comments**

**Please enter comments \***

Disclosures are recorded in the meeting minutes and state when the council member left and returned to the Chamber.

**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? \***

Yes

☒ **Add comments**

**Please enter comments \***

Meeting minutes are available on the Shire's website. <https://www.esperance.wa.gov.au/agendas-minutes-0>

**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**

**Please enter comments \***

Meeting minutes are available on the Shire's website. <https://www.esperance.wa.gov.au/agendas-minutes-0>

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

Yes

☒ **Add comments**

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**Please enter comments \***

Evidence saved in TRIM D21/29308

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

Yes

☒ **Add comments**

**Please enter comments \***

Evidence saved in TRIM D21/29308

**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**

**Please enter comments \***

Evidence saved in TRIM D21/29308

**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**

**Please enter comments \***

The Primary / Annual Returns file is saved in TRIM, reference F12/3722.

**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**

—

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**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

**Please enter comments \***

The document retention period is set for 7 years after a person leaves the Shire.

**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

**Please enter comments \***

Register of notifiable gifts is maintained – D16/27067.

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

Yes

☒ Add comments

**Please enter comments \***

Available on the Shire website - <https://www.esperance.wa.gov.au/disclosure-gifts>

**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? \***

N/A

☒ Add comments

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**Please enter comments \***

There has been no changes to CEO or Councillors.

**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? \***

N/A

☐ **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**

**Please enter comments \***

Noted in the meeting minutes.

**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**

—



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**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**

**Please enter comments \***

This was adopted at the March 2021 meeting, Council resolution O0321-070.

**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? \***

Yes

☒ **Add comments**

**Please enter comments \***

Included additional information in the Preamble / Statutory Environment sections. Also changed the clause numbering.

**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**

**Please enter comments \***

Version is current from September 2021.

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

Yes

☒ **Add comments**

**Please enter comments \***

Version is current from September 2021.

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

Yes

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## 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)? \***

Yes

☐ 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? \***

Yes

☒ Add comments

**Please enter comments \***

D22/29137 Advert – Public Notice – Disposal of Property Old Court House – EOI Old Salmon Gums School

## 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 \***

Not an election year.

**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

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—

**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

**Please enter comments \***

October 2021 OCM Resolution O1021-174.

**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

**Please enter comments \***

No committee delegations.

**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

15/02/2023, 13:43

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**Please enter comments \***

Resolution O1222-118 20.12.22

**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**

**Please enter comments \***

No matters raised for 2021/2022.

**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**

15/02/2023, 13:43

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**Please enter comments \***

Audit completed 22 November 2022. Received at December OCM 20.12.2022, Resolution O1222-118.

## Integrated Planning and Reporting

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

Yes

☒ **Add comments**

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

24/05/2022

**Please enter comments \***

Shire of Esperance Council Plan was adopted in May 2022, O0522-111. The Council Plan incorporates both the Strategic Community Plan and Corporate Business Plan.

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

Yes

☒ **Add comments**

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

24/05/2022

**Please enter comments \***

Shire of Esperance Council Plan was adopted in May 2022, O0522-111. The Council Plan incorporates both the Strategic Community Plan and Corporate Business Plan.

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

Yes

☐ **Add comments**

—

15/02/2023, 13:43

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## Local Government Employees

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

No

☒ Add comments

Please enter comments \*

Director, External Services role was advertised in the West Australian on 26 November 2022, TRIM reference D22/34337. The role was also advertised on the Shire's website, Big Red Sky, Seek, Council Direct and LG Professionals. Advert does not state the details of the place where applications for the position are to be submitted (Clause 18A(2)(b)) – Just refers candidates to the Shire website for further details.

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

N/A

☒ Add comments

Please enter comments \*

No CEO recruitment activity undertaken in 2022.

### 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

Please enter comments \*

No senior employees were dismissed or employed.

### 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

15/02/2023, 13:43

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—

## Official Conduct

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

N/A

☒ **Add comments**

**Please enter comments \***

The Shire has designated the Director, Corporate & Community Services.

**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**

**Please enter comments \***

The Register is located in TRIM, reference D22/1445.

**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**

15/02/2023, 13:43

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**Please enter comments \***

The Register of Complaints – Minor Breaches was last updated on 17 January 2022 and is available on the Shire's website.  
<https://www.esperance.wa.gov.au/elected-members>

## 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. \***

27/01/2021

**Please enter comments \***

Resolution O0121-014

**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. \***

27/01/2021

**Please enter comments \***

Resolution O0121-014

**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**

**Please enter comments \***

No gifts received.



15/02/2023, 13:43

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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**

**Please enter comments \***

EXE 029: Attendance at Events adopted in November 2020, last reviewed January 2022, resolution O0122-012.

**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**

**Please enter comments \***

Adopted in June 2021, resolution O0621-149.

**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**

**OQ-CouncilMemberTrainingPublishComments \***

Elected Member Training Register 2021-2022 published on the Shire website.  
<https://www.esperance.wa.gov.au/elected-members>

**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**

15/02/2023, 13:43

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**Please enter comments \***

Provided when the auditor was on site, 5 September 2022 .

**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

**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**

15/02/2023, 13:43

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**Please enter comments \***

D22/10350

**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**

**Please enter comments \***

No multiple contracts entered into.

**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? \***

Yes

☒ **Add comments**

**Please enter comments \***

D22/6431

**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**

**Please enter comments \***

D23/2060

**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**

**Please enter comments \***

Shire Website, [www.esperance.wa.gov.au/tender-registers](http://www.esperance.wa.gov.au/tender-registers)

15/02/2023, 13:43

Compliance Audit Return Form · Starter Portal

**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**

**Please enter comments \***

No tenders rejected.

**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**

**Please enter comments \***

D22/29648

**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**

**Please enter comments \***

D23/2065

**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? \***

N/A

☒ **Add comments**

**Please enter comments \***

No expressions of interest sought.

**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**

15/02/2023, 13:43

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—

**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? \***

Yes

☒ Add comments

**Please enter comments \***

D22/2108

**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

—

15/02/2023, 13:43

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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? \***

Yes

☐ Add comments

—

**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? \***

Yes

☒ Add comments

**Please enter comments \***

Shire Website [www.esperance.wa.gov.au/tender-registers](http://www.esperance.wa.gov.au/tender-registers)

**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

**Please enter comments \***

No applications received outside of allowed times.

**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? \***

Yes

☒ Add comments

**Please enter comments \***

D22/11251

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

Yes

☒ Add comments

15/02/2023, 13:43

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**Please enter comments \***

D22/28622

**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? \***

Yes

☒ **Add comments**

**Please enter comments \***

Regional Price Preference Policy D20/6972[v2]

## Documents

There are no notes to display.

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**Item: 9.3**

**2022/23 Budget Review**

<b>Author/s</b>	Beth O'Callaghan	Manager Financial Services
<b>Authorisor/s</b>	Felicity Baxter	Director Corporate & Community Services

**File Ref: D23/5321**

**Applicant**

Corporate and Community Services

**Location/Address**

Internal

**Executive Summary**

Prudent management of the Shire's Annual Budget includes a full review of the Shire's progress mid-way through the financial year. This report presents a review of the 2022/23 Annual Budget based on actuals and commitments for the first six months of the year and forecasts for the remainder of the financial year.

**Recommendation in Brief**

That the Audit Committee recommends Council adopt the 2022/23 Budget Review.

**Background**

Council undertakes a Budget Review to assess the impact of actual events upon the adopted budget. The Budget Review document contains actual transactions up to the end of December 2022 and also a predicted figure for each account till the end of the financial year. The predicted figures attempt to quantify the likely difference that invariably occurs between the budget and the end of the financial year actual result.

A detailed dissection of the income and expenditure variations is supplied as an attachment. The report lists all accounts which have a variance (surplus or deficit) from which was estimated in the annual budget. All of the variances shown require Council approval by Absolute Majority to adjust the original budget. If Council resolves to adjust the budget as per the attachment, it will provide a predicted \$14.5k deficit by 30 June 2023.

**Officer's Comment**

The Budget Review has been compiled in the statutory reporting program format similar to the monthly financial report. Four columns of information have been presented as follows:

1. The first column being the Council's adopted budget
2. The second column contains the actual result recorded to 31 December 2022
3. The third column contains the actual result recorded to 28 February 2023
4. The fourth column being the predicted result to 20 June 2023.

Expenditure is presented without brackets and revenue is presented in brackets eg (\$100,000).

The Budget Review process is essentially designed to ensure that the adopted budget is being adhered to and there are no material variances that may cause a deficiency in "cash" to occur at financial year's end.

The original 2022/23 Budget as adopted by Council resulted in a \$36,475 deficit. Since adoption, budget amendments have been presented and adopted by Council however they did not affect the net position.



The following adjustments from the mid-year Budget Review results in a reduction of the deficit to \$14,480.

The general variations which have been identified during the budget review include:

- A net movement for depreciation of \$691,000 increase. Three areas of significant change in depreciation is Roads (\$287,000); DFES fire vehicles (\$151,000); and Parks (\$113,000). Depreciation is a non-cash item and is removed from the calculation of the budget surplus/deficit. Depreciation falls under the heading of Non-Cash Expense throughout the document. This heading will also include Loss on Sale if applicable for that area.
- Overall employment expenses has had a net increase of \$240,000. Employment expenses include other employment related expenses besides wages, such as superannuation, uniforms, travel allowances, training, workers compensation insurance, recruitment costs, fringe benefits tax, salary sacrifice rent and leave accruals. A significant component of this movement was an increase to BOILC wages which were under estimated by \$207,000. Adjustments to self-funded areas contributes to approximately \$145,000 including Airport, Waste Services and Homecare which do not affect the budget surplus position. Building Management wages now includes an increase of \$90,000 due to an ongoing workers compensation claim for an employee but is offset by the reimbursement from the Shire's insurance company. There are also some minor budget movements due to restructuring of departments. For example Asset Management directorate has a net movement of \$10,000 increase which includes department changes for Asset Management; Project Management; Depot; Parks; Asset Management Planning; and Outside Works. Similarly External Services; Planning; and Building Services due to restructure has a net decrease of \$33,000. Private Works has an increase in wages, \$30,000 however this is offset with an increase in income. The long service leave accrual also has an overall increase in budget by \$56,000 but is not included in the budgeted surplus as it is funded from the Leave Provision.
- Fleet purchases and disposals are currently running at a net surplus overall by approximately \$37,000. Therefore the transfer to Plant Replacement reserve has increased by the same.

The following section describes the main revisions to budget by program:

### **General Purpose Funding**

- Rating income is higher than expected by (\$31,000) due to interim rating for vacant land that has been developed.
- Financial Assistance Grant funding is (\$417,000) more than expected.
- Interest income has increase by (\$1,020,000) with favourable interest rates currently being offered. (\$630,000) of this increase is associated with reserve account interest and therefore does not affect the predicted net position.

### **Governance**

- Funding for the Community Perception Survey for ( \$25,500) has been included in the budget. The payment of the survey will most likely run over two financial years, the first payment due in June 2023. The full amount has been included in budget and a carryover will occur if need be into the next year for the final payment.
- Insurance has had a net increase of \$18,000. Whilst there has been a reduction in public liability insurance there has been an increase in vehicle insurance costs.

### **Law, Order and Public Safety**

- Mitigation Activity Fund income exceeded budgeted expectations by (\$42,000) therefore more works can be completed in this area.
- Fire Prevention administration expenses have increased by \$100,000. This is for the registrations, insurance and maintenance of the fire brigade vehicles. This is funded by Department of Fire and Emergency Services.
- Rangers have been successful to receive a Pet Sterilisation Program grant for (\$20,000) that was not budgeted for.

### **Education and Welfare**

- Homecare income has decreased by \$403,000 due to less direct service hours achieved to initial expectations. This is largely due to continuing COVID19 outbreaks, staff shortages and restrictive guidelines on what providers are permitted to spend client packages on. Expenditure is also reduced to reflect this.

### **Community Amenities**

- To take up the correct accounting treatment for the sale of the harvested Blue Gum trees from the Kirwan Road property, a revenue of (\$635,000) offset by the expenditure of approximately \$293,000 is now reflected in Waste Management fees and charges and Special Projects operating costs. The Special Projects movement also includes \$100,000 reduction in construction waste crushing budget as some budgeted works have been delayed.
- Waste Management maintenance has been increased by \$170,000 for extra maintenance and desludging costs at the Myrup Truck Wash facility.
- Planning fees and charges budget has reduced by \$51,500 due to a downturn in development applications.

### **Recreation and Culture**

- Civic Centre grants have increased by (\$50,000) for grant funding from the Department of Local Government for COVID recovery towards the cost of arts and performances.
- Community Development grants has been increased by (\$20,000) for Horizon Power's contribution towards Winter Wonderland event.
- Community Development programs and events operating expenses has increased by \$50,000 for the Winter Wonderland event. This event is being funded by Horizon Power (\$20,000); Civic Centre's Lotterywest funding (\$15,000); Community Development ad hoc budget (\$5,000) and remainder from increase in municipal interest earnings (\$10,000).
- BOILC building operating budget has a net increase of \$38,000 to accommodate higher gas and water charges but less electricity charges.
- BOILC dry fees and charges decreased by \$35,000 based on year to date actuals. A review of services will help inform the 2023/24 budget.
- BOILC plant room upgrade budget has been increased by \$470,000. Funding from Horizon Power to support the gas to electricity conversion project is pending.
- Coastal Infrastructure fees and charges has been decreased by \$21,000 based on year to date actuals for beach camp fees.
- Sand renourishment funding from Dept of Transport, \$150,000 has been removed from the budget estimates as the Shire was unsuccessful in obtaining funding this year.

- The sand back passing maintenance \$300,000 has also been decreased to nil to offset the sand renourishment program grant funding position this year.
- The coastal stairs renewal \$55,000 under capital coastal infrastructure has been removed as this will not be occurring this year.
- Parks grant income has increased by (\$38,000) for the commencement of a successful traineeship grant.
- Sporting complexes building operations expense has been reduced by \$27,000. Electricity, water and insurance charges were over estimated.
- Scaddan Country Club building upgrade has been reduced by the Lotterywest funding \$365,000 as the Scaddan Country Club Committee will now be taking over this project.
- GSG overflow camping expenditure under sporting grounds special projects has been increased by \$35,000 based on year to date actuals. Overflow income has been increased to offset this.
- The outdoor netball courts development under sporting grounds capital has been increased by \$50,000 due to inflation on cost of construction from original budget estimates three years ago.
- Eastern suburbs water pipeline fees decreased by \$25,000 because demand was reduced due to increased rainfall. Maintenance costs for the water pipeline has been increased by \$30,000 due to additional bore works required.

## **Transport**

- Rural roads maintenance has been increased by \$500,000 due to the impacts of wet weather conditions in the first half of the year. This has been offset by a decrease in capital works for rural roads municipal allocation.
- Maintenance increases have been applied to footpaths \$44,000 and town road verges \$75,000 based on year to date actuals.
- Street light operating expenses has increased by a net \$51,000.
- Blackspot capital road funding has increased for Esplanade/Dempster/Norseman Road roundabout by (\$484,000) and Cape le Grand Road resealing \$51,000. Town Roads Blackspot expenditure has commensurately increased by \$250,000 for the roundabout and Rural Roads Blackspot expenditure by \$51,000 for the Cape le Grand Road reseal.
- Main Road Direct income provided an increase in allocation by (\$80,000).
- Rural Roads Main Roads expenditure has increased by \$136,000 for Ned's Corner Road widening.
- Rural Road Muni Allocation expenditure has decreased by \$321,000 for the reseal program. This partly funded the increase in rural roads maintenance discussed above.
- Overall the road program (operating and capital) has had a net cash increase of \$156,000 which is mainly the increases in footpath maintenance, town road verges maintenance and street light expenditures as discussed above. All other increases have had matching funding to offset the increase.

### **Economic Services**

- Tourism and Area Promotion fees and charges has increased by (\$40,000) for Blue Waters Lodge rent based on year to date actuals and the current rental climate.
- Blue Waters Lodge operating costs have increased by \$22,000 to account for the extra rental use of building.
- Shire Caravan Park fees and charges has increased by (\$20,000) as the commission received from RAC was higher than anticipated.

### **Other Property & Services**

- Shark Lake Industrial Park land sales has exceeded budgeted expectations by (\$2,600,000). The profit on sale and a transfer to the Land Reserve has been adjusted accordingly.
- Expenditure budget of \$30,000 has been included under Shark Lake Industrial Park for the commencement of development of Stage 2. This is cash backed by the Land Purchase and Development Reserve.
- Flinders Development land sales has been adjusted down by \$105,000 based on current sales and what land is left for sale. The profit on sale has been adjusted accordingly.
- Outside Works administration expenses has increased by \$116,000 for vehicle expenses due to increase in fuel costs.
- Plant and Vehicles operating costs have increased by \$42,000 for insurance costs and \$197,000 fuel costs respectively. These costs are allocated across the schedules to all the relevant departments that have vehicles.
- Other Properties and Services proceeds on sale has been removed \$260,000 because the sale of Ocean Street, Parsons Street and John Street are not anticipated this financial year.
- Ocean Street development cost have been decreased by \$151,000 as the sand removed from this area has been provided to the Wild Cherry dog park. The dog park budget has been increased by the same amount.
- A budget of \$417,000 has been included under Other Properties and Services for the purchase of Foy Street and Development Area 3 properties. These purchases are cash backed from the Land Purchase and Development reserve.

### **Funds Transfers**

- The increase in transfer to reserve reflects the increased sale of land in the Shark Lake industrial Park and the additional interest earnings.

The original budget commenced with a \$36,475 deficit. Subsequent budget amendments has resulted in a smaller deficit of \$14,480. This is a surprisingly positive result considering the increases in fuel, contracts and materials in recent times. An offset from increased grant income and higher interest rate earnings has assisted in maintaining a relatively balanced budget.

### **Consultation**

Executive Services

Corporate and Community Services

External Services

Asset Management

### **Financial Implications**

As detailed in the attached Budget Review documentation.

---

**Asset Management Implications**

Nil

**Statutory Implications**

*Local Government (Financial Management) Regulation 1996 – 33(a) Review of Budget*

**Policy Implications**

Nil

**Strategic Implications**

Council Plan 2022 - 2032

*Performance - Outcome 15. Operational excellence and financial sustainability*

Objective 15.1. Provide responsible, agile and innovative planning and resource management.

**Environmental Considerations**

Nil

**Attachments**

[A.1.](#) 2022/2023 Budget Review

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**RECCOMENATION AND DECISION**

**Item: 9.3 2022/23 Budget Review**

**Moved: Cr Mickel**

**Seconded: Cr Flanagan**

**AU0323-040**

**Committee Decision**

**That the Audit Committee recommends Council to adopt the 2022/23 Budget Review.**

**CARRIED**

**Shire of Esperance**  
**Budget Review**  
*For the year ending 30th June 2023*

**Management Accounting Report**

For the Period Ended 1 July 2022 to 31 December 2022

Description	Original Budget 2022/23 (A)	Actuals as at 31 Dec 2022 (B)	Actuals as at 28 Feb 2023 (C)	Predicted Actuals to 30 June 2023 (D)	Variances Amount \$ (D-A)
<b>Operating Section</b>					
<b>Income</b>					
General Purpose Funding	(30,511,520)	(30,063,324)	(30,756,089)	(31,980,365)	(1,468,845)
Governance	(408,360)	(123,256)	(130,356)	(412,515)	(4,155)
Law, Order & Public Safety	(1,154,642)	(448,736)	(548,026)	(1,322,296)	(167,654)
Health	(118,884)	(30,535)	(52,657)	(122,759)	(3,875)
Education & Welfare	(6,216,799)	(3,184,138)	(3,815,096)	(5,836,659)	380,140
Community Amenities	(6,169,055)	(4,944,688)	(5,200,314)	(6,521,195)	(352,140)
Recreation & Culture	(2,924,776)	(1,162,786)	(1,634,240)	(2,856,390)	68,386
Transport	(1,872,061)	(613,810)	(780,905)	(1,894,182)	(22,121)
Economic Services	(1,071,184)	(638,906)	(705,939)	(1,247,969)	(176,785)
Other Property & Services	(888,610)	(211,905)	(232,173)	(2,280,798)	(1,392,188)
Income Total	(51,335,891)	(41,422,084)	(43,855,795)	(54,475,128)	(3,139,237)
<b>Expenditure</b>					
General Purpose Funding	437,537	186,179	256,867	433,375	(4,162)
Governance	2,415,463	1,173,430	1,462,080	2,433,405	17,942
Law, Order & Public Safety	2,410,666	1,205,244	1,560,620	2,759,023	348,357
Health	505,141	256,318	327,151	489,599	(15,542)
Education & Welfare	6,695,280	2,714,281	3,468,852	6,332,364	(362,916)
Community Amenities	6,639,077	3,380,191	4,235,550	7,218,539	579,462
Recreation & Culture	13,888,721	6,554,303	8,774,001	14,319,243	430,522
Transport	21,991,994	11,395,872	14,999,351	23,072,132	1,080,138
Economic Services	2,314,294	977,940	1,308,941	2,395,791	81,497
Other Property & Services	919,500	1,021,479	1,538,713	1,069,890	150,390
Expenditure Total	58,217,673	28,865,237	37,932,126	60,523,361	2,305,688
Operating Total	6,881,782	(12,556,847)	(5,923,669)	6,048,233	(833,549)
<b>Non Operating Section</b>					
<b>Income</b>					
Governance	(623,244)	(214,035)	(214,035)	(640,656)	(17,412)
Law, Order & Public Safety	(868,252)	(24,252)	(24,252)	(868,252)	0
Health	(11,000)	0	0	(14,546)	(3,546)
Education & Welfare	(1,246,292)	(173,864)	(173,864)	(1,246,292)	0
Community Amenities	(1,190,715)	(31,818)	(31,818)	(1,211,533)	(20,818)
Recreation & Culture	(3,743,196)	(382,867)	(399,934)	(3,505,029)	238,167
Transport	(10,644,297)	(4,413,882)	(5,056,473)	(11,354,997)	(710,700)
Economic Services	(151,500)	0	(10,578)	(151,500)	0
Other Property & Services	(4,578,339)	(1,247,861)	(2,176,418)	(7,208,888)	(2,630,549)
Income Total	(23,056,835)	(6,488,579)	(8,087,372)	(26,201,693)	(3,144,858)
<b>Expenditure</b>					
Governance	790,744	350,283	363,770	837,782	47,038
Law, Order & Public Safety	1,222,128	5,400	8,400	1,222,128	0
Health	37,000	0	0	36,464	(536)
Education & Welfare	1,246,292	111,615	227,804	1,246,292	0
Community Amenities	1,265,715	164,582	188,304	1,271,977	6,262
Recreation & Culture	5,696,012	1,357,764	1,773,224	5,947,550	251,538
Transport	23,070,889	8,612,941	10,685,128	23,295,016	224,127
Economic Services	84,000	73,266	73,266	85,157	1,157
Other Property & Services	3,572,256	1,390,294	2,474,503	3,910,778	338,522
Transfer to Reserves	3,825,950	65,522	177,038	6,411,049	2,585,099
Expenditure Total	40,810,986	12,131,667	15,971,437	44,264,193	3,453,207
Non Operating Total	17,754,151	5,643,088	7,884,065	18,062,500	308,349
Total Operating + Non Operating	24,635,933	(6,913,759)	1,960,394	24,110,733	(525,200)
Adjustments to Rate Setting					
Non Cash Write Back					
a) Depreciation	(20,738,656)	(21,429,748)	(21,429,748)	(21,429,748)	
b) Gain on Asset Disposal	553,536	0	0	1,801,036	
c) Loss of Asset Disposal	(290,637)	0	0	(287,637)	
d) Movement in Accruals	(204,500)	(191,439)	(191,439)	(260,703)	
Period Balance					
(Surplus)/Deficit B'fwd	(3,919,201)	(3,919,201)	(3,919,201)	(3,919,201)	
<b>(Surplus)/ Deficit</b>	<b>36,475</b>	<b>(32,454,147)</b>	<b>(23,579,994)</b>	<b>14,480</b>	

**Shire of Esperance**  
**Budget Review**  
*For the year ending 30th June 2023*

**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>03 - General Purpose Funding</b>				
<b>Rates</b>				
<b>3110 - Rates - Operating</b>				
100 - Rates & Charges	(23,543,676)	(23,454,202)	(23,467,588)	(23,575,067)
120 - Interest Earnings	(53,500)	(44,287)	(48,208)	(53,500)
125 - Reimbursements	(20,000)	(2,968)	(13,309)	(20,000)
350 - Administration Expenses	17,002	13,575	17,087	17,000
365 - Legal & Debt Recovery Costs	25,000	2,463	12,595	25,000
415 - Rates Expenditure	42,820	17,660	18,855	43,047
980 - Overhead Allocation	352,715	152,481	208,330	348,328
<b>3110 - Rates - Operating Total</b>	<b>(23,179,639)</b>	<b>(23,315,278)</b>	<b>(23,272,238)</b>	<b>(23,215,192)</b>
<b>Rates Total</b>	<b>(23,179,639)</b>	<b>(23,315,278)</b>	<b>(23,272,238)</b>	<b>(23,215,192)</b>
<b>Other Revenue</b>				
<b>3115 - Other Revenue - Operating</b>				
115 - Grants, Subsidies & Contributions	(1,165,300)	(791,379)	(1,187,068)	(1,582,754)
120 - Interest Earnings	(180,000)	(221,444)	(490,873)	(1,200,000)
960 - Transfer from Unspent Grant Reserves	(5,549,044)	(5,549,044)	(5,549,044)	(5,549,044)
<b>3115 - Other Revenue - Operating Total</b>	<b>(6,894,344)</b>	<b>(6,561,867)</b>	<b>(7,226,985)</b>	<b>(8,331,798)</b>
<b>Other Revenue Total</b>	<b>(6,894,344)</b>	<b>(6,561,867)</b>	<b>(7,226,985)</b>	<b>(8,331,798)</b>
<b>03 - General Purpose Funding Total</b>	<b>(30,073,983)</b>	<b>(29,877,145)</b>	<b>(30,499,223)</b>	<b>(31,546,990)</b>



## Shire of Esperance

### Budget Review

For the year ending 30th June 2023

## Management Accounting Report

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>04 - Governance</b>				
<b>Members of Council</b>				
<b>3020 - Members of Council - Operating</b>				
125 - Reimbursements	(1,000)	(1,733)	(1,733)	(3,000)
315 - Elected Member Training	20,000	8,860	9,100	13,306
330 - Elected Member Expenditure	291,030	172,650	174,300	295,030
340 - Civic Function & Receptions	2,000	0	0	1,000
410 - Insurance	1,320	1,268	1,268	1,268
940 - Non Cash Expense	6,019	3,009	4,013	6,019
980 - Overhead Allocation	757,688	358,651	460,985	766,196
<b>3020 - Members of Council - Operating Total</b>	<b>1,077,057</b>	<b>542,705</b>	<b>647,932</b>	<b>1,079,819</b>
<b>Members of Council Total</b>	<b>1,077,057</b>	<b>542,705</b>	<b>647,932</b>	<b>1,079,819</b>
<b>Community Support</b>				
<b>3700 - Community Support - Operating</b>				
300 - Employee Costs	139,850	73,947	96,236	156,092
350 - Administration Expenses	9,710	3,573	4,492	6,900
940 - Non Cash Expense	4,922	2,461	3,281	4,922
980 - Overhead Allocation	(154,482)	(72,263)	(96,201)	(167,914)
<b>3700 - Community Support - Operating Total</b>	<b>0</b>	<b>7,717</b>	<b>7,808</b>	<b>0</b>
<b>Community Support Total</b>	<b>0</b>	<b>7,717</b>	<b>7,808</b>	<b>0</b>
<b>External Services</b>				
<b>3050 - External Services</b>				
125 - Reimbursements	0	(1,950)	(1,950)	(1,950)
300 - Employee Costs	296,233	187,352	244,538	359,200
350 - Administration Expenses	17,400	10,481	11,530	16,195
360 - Professional Services	10,000	0	0	10,000
940 - Non Cash Expense	6,690	3,345	4,460	6,690
980 - Overhead Allocation	(297,291)	(179,338)	(232,752)	(351,122)
<b>3050 - External Services Total</b>	<b>33,032</b>	<b>19,891</b>	<b>25,826</b>	<b>39,013</b>
<b>External Services Total</b>	<b>33,032</b>	<b>19,891</b>	<b>25,826</b>	<b>39,013</b>
<b>Executive Services</b>				
<b>3000 - Executive Services - Operating</b>				
125 - Reimbursements	(3,000)	(90)	(90)	(500)
300 - Employee Costs	462,361	220,773	280,428	456,226
350 - Administration Expenses	109,500	87,039	89,671	109,700
360 - Professional Services	25,000	11,000	19,500	25,000
365 - Legal & Debt Recovery Costs	25,000	9,626	11,231	25,000
370 - Special Projects	8,465	600	600	8,465
940 - Non Cash Expense	7,643	3,821	5,095	7,643
955 - Transfer from Reserves	(10,000)	0	0	(10,000)
980 - Overhead Allocation	(520,287)	(270,879)	(331,909)	(517,427)
<b>3000 - Executive Services - Operating Total</b>	<b>104,682</b>	<b>61,891</b>	<b>74,526</b>	<b>104,107</b>
<b>Executive Services Total</b>	<b>104,682</b>	<b>61,891</b>	<b>74,526</b>	<b>104,107</b>
<b>Marketing &amp; Communications</b>				
<b>3010 - Marketing &amp; Communications - Operating</b>				
300 - Employee Costs	276,150	138,652	180,745	272,361
350 - Administration Expenses	6,000	1,423	1,423	4,000
370 - Special Projects	0	0	0	35,500
375 - Media & Communications	62,000	51,220	52,673	62,000
980 - Overhead Allocation	(295,281)	(166,693)	(204,026)	(320,773)
<b>3010 - Marketing &amp; Communications - Operating Total</b>	<b>48,869</b>	<b>24,602</b>	<b>30,815</b>	<b>53,088</b>
<b>Marketing &amp; Communications Total</b>	<b>48,869</b>	<b>24,602</b>	<b>30,815</b>	<b>53,088</b>

**Shire of Esperance**  
**Budget Review**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Human Services</b>				
<b>3160 - Human Services - Operating</b>				
115 - Grants, Subsidies & Contributions	(15,600)	(7,800)	(10,200)	(15,600)
125 - Reimbursements	(2,000)	0	0	(2,000)
300 - Employee Costs	456,622	232,340	303,978	461,594
320 - Occupational Health & Safety & Risk	15,000	5,749	7,938	15,000
325 - Recruitment	50,000	13,713	24,062	50,000
350 - Administration Expenses	38,200	36,010	38,370	44,540
360 - Professional Services	5,000	1,675	1,675	5,000
370 - Special Projects	20,000	0	2,797	20,000
940 - Non Cash Expense	1,000	0	0	1,000
980 - Overhead Allocation	(442,323)	(219,753)	(287,555)	(451,129)
<b>3160 - Human Services - Operating Total</b>	<b>125,899</b>	<b>61,935</b>	<b>81,066</b>	<b>128,405</b>
<b>7160 - Human Services - Capital</b>				
190 - Proceeds on Sale of Assets	(11,000)	0	0	(27,091)
705 - Purchases	37,000	0	0	84,464
<b>7160 - Human Services - Capital Total</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>57,373</b>
<b>Human Services Total</b>	<b>151,899</b>	<b>61,935</b>	<b>81,066</b>	<b>185,778</b>
<b>Corporate &amp; Community Services</b>				
<b>3100 - Corporate &amp; Community Services - Operating</b>				
115 - Grants, Subsidies & Contributions	(19,760)	(9,990)	(14,490)	(21,300)
125 - Reimbursements	(200,000)	(92,480)	(92,480)	(200,000)
300 - Employee Costs	356,140	169,405	213,036	369,534
350 - Administration Expenses	53,500	31,037	40,570	57,200
360 - Professional Services	10,000	0	0	10,000
460 - Building Operations	130,800	71,435	93,918	136,918
500 - Building Maintenance	230,152	25,990	35,108	181,024
550 - Grounds Maintenance	47,936	17,165	25,505	44,936
940 - Non Cash Expense	228,848	128,869	169,903	251,970
980 - Overhead Allocation	(686,960)	(201,004)	(306,771)	(680,945)
<b>3100 - Corporate &amp; Community Services - Operating Total</b>	<b>150,656</b>	<b>140,427</b>	<b>164,299</b>	<b>149,337</b>
<b>Corporate &amp; Community Services Total</b>	<b>150,656</b>	<b>140,427</b>	<b>164,299</b>	<b>149,337</b>
<b>Financial Services</b>				
<b>3120 - Financial Services - Operating</b>				
105 - Fees & Charges	(6,500)	(6,230)	(6,230)	(6,230)
300 - Employee Costs	744,733	356,292	478,168	728,980
350 - Administration Expenses	3,900	2,086	2,236	3,900
360 - Professional Services	83,300	59,663	59,834	78,300
380 - Bank Charges	78,000	50,557	63,083	78,000
940 - Non Cash Expense	1,000	0	0	1,000
980 - Overhead Allocation	(714,420)	(364,662)	(471,094)	(698,522)
<b>3120 - Financial Services - Operating Total</b>	<b>190,013</b>	<b>97,705</b>	<b>125,997</b>	<b>185,428</b>
<b>7120 - Financial Services - Capital</b>				
190 - Proceeds on Sale of Assets	(11,000)	0	0	(13,636)
705 - Purchases	37,000	0	0	36,464
<b>7120 - Financial Services - Capital Total</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>22,828</b>
<b>Financial Services Total</b>	<b>216,013</b>	<b>97,705</b>	<b>125,997</b>	<b>208,256</b>

**Shire of Esperance**  
**Budget Review**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Information Mgmt Services</b>				
<b>3150 - Information Management - Operating</b>				
300 - Employee Costs	263,150	138,601	178,539	270,366
350 - Administration Expenses	24,500	12,062	14,482	24,500
360 - Professional Services	8,000	0	0	2,000
370 - Special Projects	15,200	10,350	10,350	10,350
980 - Overhead Allocation	(288,238)	(149,743)	(189,135)	(284,869)
<b>3150 - Information Management - Operating Total</b>	<b>22,612</b>	<b>11,271</b>	<b>14,236</b>	<b>22,347</b>
<b>Information Mgmt Services Total</b>	<b>22,612</b>	<b>11,271</b>	<b>14,236</b>	<b>22,347</b>
<b>IT Services</b>				
<b>3140 - Information Technology - Operating</b>				
125 - Reimbursements	0	(435)	(435)	(435)
130 - Non Cash Income	(2,500)	0	0	(2,500)
300 - Employee Costs	396,994	202,135	262,583	416,428
350 - Administration Expenses	2,400	1,888	2,058	3,000
355 - Computer/IT Costs	430,000	91,176	318,934	430,000
360 - Professional Services	55,000	0	0	55,000
370 - Special Projects	50,000	0	0	50,000
385 - IT Purchases	82,500	22,110	30,617	82,500
955 - Transfer from Reserves	(30,000)	0	0	(30,000)
980 - Overhead Allocation	(730,111)	(234,842)	(454,537)	(744,647)
<b>3140 - Information Technology - Operating Total</b>	<b>254,283</b>	<b>82,030</b>	<b>159,220</b>	<b>259,346</b>
<b>7140 - Information Technology - Capital</b>				
150 - Capital Grants Received	(586,744)	(200,850)	(200,850)	(586,744)
190 - Proceeds on Sale of Assets	(14,500)	(13,185)	(13,185)	(13,185)
705 - Purchases	130,000	61,642	61,642	130,110
715 - Infrastructure Project	586,744	288,641	302,128	586,744
<b>7140 - Information Technology - Capital Total</b>	<b>115,500</b>	<b>136,248</b>	<b>149,735</b>	<b>116,925</b>
<b>IT Services Total</b>	<b>369,783</b>	<b>218,278</b>	<b>308,955</b>	<b>376,271</b>
<b>Governance &amp; Corporate Support</b>				
<b>3170 - Governance &amp; Corporate Support - Operating</b>				
105 - Fees & Charges	(2,000)	(2,548)	(2,748)	(3,000)
300 - Employee Costs	282,200	106,713	168,787	279,579
350 - Administration Expenses	7,720	2,585	3,314	7,010
370 - Special Projects	10,000	0	0	0
410 - Insurance	302,982	320,580	321,215	321,215
955 - Transfer from Reserves	(116,000)	0	0	(116,000)
980 - Overhead Allocation	(484,902)	(427,330)	(490,568)	(488,804)
<b>3170 - Governance &amp; Corporate Support - Operating Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Governance &amp; Corporate Support Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>04 - Governance Total</b>	<b>2,174,603</b>	<b>1,186,422</b>	<b>1,481,459</b>	<b>2,218,016</b>

**Shire of Esperance**  
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DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>05 - Law, Order &amp; Public Safety</b>				
<b>Community Emergency Services</b>				
<b>4070 - Community Emergency Services - Operating</b>				
115 - Grants, Subsidies & Contributions	(65,216)	(22,310)	(22,310)	(66,033)
300 - Employee Costs	111,032	70,351	90,011	113,167
350 - Administration Expenses	19,400	6,196	8,132	18,900
<b>4070 - Community Emergency Services - Operating Total</b>	<b>65,216</b>	<b>54,236</b>	<b>75,834</b>	<b>66,034</b>
<b>Community Emergency Services Total</b>	<b>65,216</b>	<b>54,236</b>	<b>75,834</b>	<b>66,034</b>
<b>State Emergency Services</b>				
<b>4080 - State Emergency Service - Operating</b>				
115 - Grants, Subsidies & Contributions	(24,410)	(12,205)	(18,308)	(24,410)
350 - Administration Expenses	2,000	0	0	1,000
405 - Grants/Donations Paid	22,410	22,543	22,590	23,410
<b>4080 - State Emergency Service - Operating Total</b>	<b>0</b>	<b>10,338</b>	<b>4,282</b>	<b>0</b>
<b>State Emergency Services Total</b>	<b>0</b>	<b>10,338</b>	<b>4,282</b>	<b>0</b>
<b>Emergency Management</b>				
<b>4090 - Emergency Management - Operating</b>				
115 - Grants, Subsidies & Contributions	(711,376)	(215,950)	(215,950)	(753,276)
350 - Administration Expenses	47,455	22,503	24,655	37,838
370 - Special Projects	34,596	3,935	5,753	40,000
480 - ELEMIC	1,500	222	222	1,500
481 - Fire Fighting Equipment	5,000	0	0	5,000
482 - Fire Fighting Expenses	80,000	1,133	15,359	80,000
530 - Fire Mitigation Works	455,000	56,208	83,808	496,900
940 - Non Cash Expense	1,200	400	400	400
980 - Overhead Allocation	88,928	47,974	61,496	95,294
<b>4090 - Emergency Management - Operating Total</b>	<b>2,303</b>	<b>(83,576)</b>	<b>(24,258)</b>	<b>3,656</b>
<b>8090 - Emergency Management - Capital</b>				
705 - Purchases	321,376	0	0	321,376
<b>8090 - Emergency Management - Capital Total</b>	<b>321,376</b>	<b>0</b>	<b>0</b>	<b>321,376</b>
<b>Emergency Management Total</b>	<b>323,679</b>	<b>(83,576)</b>	<b>(24,258)</b>	<b>325,032</b>
<b>Fire Prevention - DFES</b>				
<b>4100 - Fire Prevention - DFES - Operating</b>				
125 - Reimbursements	(273,740)	(152,914)	(228,530)	(385,177)
350 - Administration Expenses	100,000	179,059	180,328	200,000
410 - Insurance	50,598	48,265	48,265	48,265
483 - Brigade Operation Expenses	2,200	774	1,099	2,200
484 - Brigade Fund	120,942	41,680	64,748	120,942
500 - Building Maintenance	0	12,048	14,409	13,770
940 - Non Cash Expense	394,853	273,415	362,875	546,082
980 - Overhead Allocation	77,483	40,572	52,657	81,091
<b>4100 - Fire Prevention - DFES - Operating Total</b>	<b>472,336</b>	<b>442,900</b>	<b>495,851</b>	<b>627,173</b>
<b>8100 - Fire Prevention - DFES - Capital</b>				
150 - Capital Grants Received	(780,000)	0	0	(780,000)
710 - Building Project	820,000	5,400	8,400	820,000
715 - Infrastructure Project	32,752	0	0	32,752
960 - Transfer from Unspent Grant Reserves	(24,252)	(24,252)	(24,252)	(24,252)
<b>8100 - Fire Prevention - DFES - Capital Total</b>	<b>48,500</b>	<b>(18,852)</b>	<b>(15,852)</b>	<b>48,500</b>
<b>Fire Prevention - DFES Total</b>	<b>520,836</b>	<b>424,048</b>	<b>479,999</b>	<b>675,673</b>

**Shire of Esperance**  
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DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Ranger Services</b>				
<b>4040 - Ranger Services - Operating</b>				
105 - Fees & Charges	(64,900)	(45,358)	(52,928)	(71,400)
115 - Grants, Subsidies & Contributions	0	0	(10,000)	(20,000)
125 - Reimbursements	(15,000)	0	0	(2,000)
300 - Employee Costs	494,269	252,053	346,145	506,062
350 - Administration Expenses	35,950	19,248	27,578	42,710
370 - Special Projects	0	0	0	20,000
459 - Animal Control	7,500	2,230	3,709	8,000
940 - Non Cash Expense	7,618	1,809	2,412	7,618
980 - Overhead Allocation	122,484	53,694	78,893	126,944
<b>4040 - Ranger Services - Operating Total</b>	<b>587,921</b>	<b>283,676</b>	<b>395,810</b>	<b>617,934</b>
<b>8040 - Ranger Services - Capital</b>				
190 - Proceeds on Sale of Assets	(14,000)	0	0	(14,000)
705 - Purchases	48,000	0	0	48,000
<b>8040 - Ranger Services - Capital Total</b>	<b>34,000</b>	<b>0</b>	<b>0</b>	<b>34,000</b>
<b>Ranger Services Total</b>	<b>621,921</b>	<b>283,676</b>	<b>395,810</b>	<b>651,934</b>
<b>Other Law, Order &amp; Public Safety</b>				
<b>4050 - Other Law, Order &amp; Public Safety - Operating</b>				
420 - Operations	1,785	751	960	1,785
540 - Maintenance	40,000	815	1,032	25,000
940 - Non Cash Expense	75,252	42,013	56,017	84,026
980 - Overhead Allocation	11,211	5,355	7,067	11,119
<b>4050 - Other Law, Order &amp; Public Safety - Operating Total</b>	<b>128,248</b>	<b>48,934</b>	<b>65,076</b>	<b>121,930</b>
<b>8050 - Other Law, Order &amp; Public Safety - Capital</b>				
150 - Capital Grants Received	(50,000)	0	0	(50,000)
<b>8050 - Other Law, Order &amp; Public Safety - Capital Total</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>	<b>(50,000)</b>
<b>Other Law, Order &amp; Public Safety Total</b>	<b>78,248</b>	<b>48,934</b>	<b>65,076</b>	<b>71,930</b>
<b>05 - Law, Order &amp; Public Safety Total</b>	<b>1,609,900</b>	<b>737,656</b>	<b>996,743</b>	<b>1,790,603</b>

**Shire of Esperance**  
**Budget Review**  
*For the year ending 30th June 2023*

**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>07 - Health</b>				
<b>Environmental Health Services</b>				
<b>4200 - Environmental Health Services - Operating</b>				
105 - Fees & Charges	(59,850)	(27,463)	(47,785)	(58,850)
115 - Grants, Subsidies & Contributions	(59,034)	(2,663)	(4,463)	(63,500)
125 - Reimbursements	0	(409)	(409)	(409)
300 - Employee Costs	301,037	139,092	188,798	294,599
350 - Administration Expenses	30,100	15,198	17,501	30,400
360 - Professional Services	25,500	0	0	10,000
370 - Special Projects	59,034	61,488	63,310	61,651
940 - Non Cash Expense	1,000	0	0	1,000
980 - Overhead Allocation	88,470	40,540	57,542	91,949
<b>4200 - Environmental Health Services - Operating Total</b>	<b>386,257</b>	<b>225,782</b>	<b>274,494</b>	<b>366,840</b>
<b>8200 - Environmental Health Services - Capital</b>				
190 - Proceeds on Sale of Assets	(11,000)	0	0	(14,546)
705 - Purchases	37,000	0	0	36,464
<b>8200 - Environmental Health Services - Capital Total</b>	<b>26,000</b>	<b>0</b>	<b>0</b>	<b>21,918</b>
<b>Environmental Health Services Total</b>	<b>412,257</b>	<b>225,782</b>	<b>274,494</b>	<b>388,758</b>
<b>07 - Health Total</b>	<b>412,257</b>	<b>225,782</b>	<b>274,494</b>	<b>388,758</b>

**Shire of Esperance**  
**Budget Review**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>08 - Education &amp; Welfare</b>				
<b>Seniors, Youth &amp; Children</b>				
<b>3860 - Seniors, Youth &amp; Children - Operating</b>				
105 - Fees & Charges	(6,000)	(100)	(200)	(300)
125 - Reimbursements	(6,000)	(345)	(688)	(1,000)
350 - Administration Expenses	500	0	0	500
370 - Special Projects	130,926	0	0	130,926
460 - Building Operations	5,601	2,939	3,487	5,899
500 - Building Maintenance	22,800	12,091	13,301	34,500
550 - Grounds Maintenance	1,180	989	989	1,180
940 - Non Cash Expense	115,021	57,511	76,681	115,021
955 - Transfer from Reserves	(128,926)	0	0	(128,926)
980 - Overhead Allocation	9,444	4,404	5,850	9,334
<b>3860 - Seniors, Youth &amp; Children - Operating Total</b>	<b>144,546</b>	<b>77,490</b>	<b>99,420</b>	<b>167,134</b>
<b>Seniors, Youth &amp; Children Total</b>	<b>144,546</b>	<b>77,490</b>	<b>99,420</b>	<b>167,134</b>
<b>Senior Citizens Centre</b>				
<b>3840 - Senior Citizens Centre - Operating</b>				
105 - Fees & Charges	(100)	(100)	(100)	(100)
350 - Administration Expenses	10,000	10,000	10,000	10,000
460 - Building Operations	5,371	4,654	4,654	4,654
500 - Building Maintenance	38,800	4,616	22,879	38,800
550 - Grounds Maintenance	6,300	3,820	3,945	6,300
940 - Non Cash Expense	49,400	24,700	32,933	49,400
980 - Overhead Allocation	56,437	29,893	39,435	59,500
<b>3840 - Senior Citizens Centre - Operating Total</b>	<b>166,208</b>	<b>77,584</b>	<b>113,746</b>	<b>168,554</b>
<b>Senior Citizens Centre Total</b>	<b>166,208</b>	<b>77,584</b>	<b>113,746</b>	<b>168,554</b>
<b>Home Care</b>				
<b>3810 - Home Care - Operating</b>				
115 - Grants, Subsidies & Contributions	(3,600)	0	0	(3,600)
125 - Reimbursements	(20,400)	(38,626)	(38,676)	(45,400)
130 - Non Cash Income	(26,000)	0	0	(26,000)
140 - Home Care Program Income	(5,967,076)	(3,086,260)	(3,716,725)	(5,563,652)
300 - Employee Costs	4,050,183	1,780,593	2,317,512	4,082,342
350 - Administration Expenses	524,791	154,684	194,423	511,325
380 - Bank Charges	1,000	283	363	1,000
400 - Volunteer Support	12,500	444	491	3,500
425 - Home Care Program Expenses	4,890,029	2,426,560	2,510,240	4,886,330
460 - Building Operations	40,349	17,627	20,076	37,185
500 - Building Maintenance	84,150	29,115	30,413	84,150
550 - Grounds Maintenance	1,000	148	148	1,000
940 - Non Cash Expense	143,928	69,119	92,158	140,566
980 - Overhead Allocation	(3,612,926)	(1,981,981)	(1,981,981)	(3,994,180)
<b>3810 - Home Care - Operating Total</b>	<b>117,928</b>	<b>(628,294)</b>	<b>(571,558)</b>	<b>114,566</b>
<b>7810 - Home Care - Capital</b>				
150 - Capital Grants Received	(534,146)	(150,000)	(150,000)	(534,146)
190 - Proceeds on Sale of Assets	(33,000)	(23,864)	(23,864)	(33,000)
705 - Purchases	107,000	57,220	57,220	107,000
710 - Building Project	944,146	54,395	170,584	944,146
715 - Infrastructure Project	195,146	0	0	195,146
955 - Transfer from Reserves	(679,146)	0	0	(679,146)
<b>7810 - Home Care - Capital Total</b>	<b>0</b>	<b>(62,249)</b>	<b>53,940</b>	<b>0</b>
<b>Home Care Total</b>	<b>117,928</b>	<b>(690,543)</b>	<b>(517,618)</b>	<b>114,566</b>

**Shire of Esperance**  
**Budget Review**  
*For the year ending 30th June 2023*

**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Volunteer Resource Centre</b>				
<b>3850 - Volunteer Resource Centre - Operating</b>				
115 - Grants, Subsidies & Contributions	(41,727)	(41,738)	(41,738)	(50,711)
300 - Employee Costs	97,596	56,744	61,355	101,182
350 - Administration Expenses	7,700	3,038	6,598	8,750
455 - Programs and Events	3,200	2,290	2,902	3,200
960 - Transfer from Unspent Grant Reserves	(16,970)	(16,970)	(16,970)	(16,970)
<b>3850 - Volunteer Resource Centre - Operating</b>				
<b>Total</b>	<b>49,799</b>	<b>3,364</b>	<b>12,147</b>	<b>45,451</b>
<b>Volunteer Resource Centre Total</b>	<b>49,799</b>	<b>3,364</b>	<b>12,147</b>	<b>45,451</b>
<b>08 - Education &amp; Welfare Total</b>	<b>478,481</b>	<b>(532,106)</b>	<b>(292,305)</b>	<b>495,705</b>



**Shire of Esperance**

**Budget Review**

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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>10 - Community Amenities</b>				
<b>Waste Management</b>				
<b>3420 - Waste Management - Operating</b>				
105 - Fees & Charges	(4,617,300)	(4,119,820)	(4,306,286)	(4,882,000)
110 - Levy	(610,000)	(616,000)	(616,000)	(616,000)
120 - Interest Earnings	(3,500)	(2,430)	(3,221)	(3,500)
125 - Reimbursements	(200)	0	(4,274)	(5,000)
300 - Employee Costs	857,170	523,038	675,851	1,007,702
350 - Administration Expenses	231,500	106,357	144,087	226,722
370 - Special Projects	536,673	496,391	496,391	710,444
420 - Operations	115,370	17,682	23,279	120,033
450 - Refuse	594,000	311,229	411,200	594,000
451 - Recycling	485,000	230,009	306,655	491,000
452 - Other Sanitation	79,368	39,451	48,343	79,368
500 - Building Maintenance	228,850	9,677	10,594	218,850
540 - Maintenance	464,992	417,692	457,900	635,169
940 - Non Cash Expense	194,013	84,848	112,179	169,701
980 - Overhead Allocation	187,746	92,713	123,564	192,722
<b>3420 - Waste Management - Operating Total</b>	<b>(1,256,318)</b>	<b>(2,409,164)</b>	<b>(2,119,738)</b>	<b>(1,060,789)</b>
<b>7420 - Waste Management - Capital</b>				
190 - Proceeds on Sale of Assets	(100,000)	0	0	(100,000)
705 - Purchases	100,000	42,736	42,736	100,000
715 - Infrastructure Project	685,857	68,619	92,341	689,857
955 - Transfer from Reserves	(685,857)	0	0	(689,857)
<b>7420 - Waste Management - Capital Total</b>	<b>0</b>	<b>111,355</b>	<b>135,077</b>	<b>0</b>
<b>Waste Management Total</b>	<b>(1,256,318)</b>	<b>(2,297,809)</b>	<b>(1,984,661)</b>	<b>(1,060,789)</b>
<b>Environmental Services</b>				
<b>4060 - Environmental Services - Operating</b>				
115 - Grants, Subsidies & Contributions	(236,195)	(21,174)	(23,574)	(236,795)
300 - Employee Costs	189,098	103,483	133,168	194,744
350 - Administration Expenses	13,000	8,367	10,557	16,560
360 - Professional Services	17,500	8,500	8,500	17,500
370 - Special Projects	228,117	68,074	87,058	228,117
940 - Non Cash Expense	4,091	2,046	2,728	4,091
980 - Overhead Allocation	35,785	16,876	22,346	35,601
<b>4060 - Environmental Services - Operating Total</b>	<b>251,396</b>	<b>186,172</b>	<b>240,783</b>	<b>259,818</b>
<b>Environmental Services Total</b>	<b>251,396</b>	<b>186,172</b>	<b>240,783</b>	<b>259,818</b>

**Shire of Esperance**  
**Budget Review**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Building, Planning &amp; Land Projects</b>				
<b>4000 - Building, Planning &amp; Land Projects - Operating</b>				
105 - Fees & Charges	(2,000)	(303)	(303)	(1,750)
115 - Grants, Subsidies & Contributions	(47,060)	(18,400)	(24,160)	(38,560)
125 - Reimbursements	0	(1,030)	(1,030)	(1,030)
300 - Employee Costs	207,624	102,139	133,760	199,743
350 - Administration Expenses	9,650	4,230	4,808	9,450
370 - Special Projects	37,000	24,082	25,022	39,000
940 - Non Cash Expense	18,232	3,616	4,821	18,232
980 - Overhead Allocation	193,615	103,258	139,915	207,406
<b>4000 - Building, Planning &amp; Land Projects - Operating Total</b>	<b>417,061</b>	<b>217,592</b>	<b>282,834</b>	<b>432,491</b>
<b>8000 - Building, Planning &amp; Land Projects - Capital</b>				
190 - Proceeds on Sale of Assets	(15,000)	(31,818)	(31,818)	(31,818)
705 - Purchases	50,000	52,262	52,262	52,262
<b>8000 - Building, Planning &amp; Land Projects - Capital Total</b>	<b>35,000</b>	<b>20,444</b>	<b>20,444</b>	<b>20,444</b>
<b>Building, Planning &amp; Land Projects Total</b>	<b>452,061</b>	<b>238,036</b>	<b>303,278</b>	<b>452,935</b>
<b>Planning Services</b>				
<b>4010 - Planning Services - Operating</b>				
105 - Fees & Charges	(280,000)	(104,789)	(143,148)	(228,500)
115 - Grants, Subsidies & Contributions	(40,000)	0	0	(40,000)
300 - Employee Costs	345,614	140,264	186,026	289,990
350 - Administration Expenses	3,000	1,095	1,466	3,000
360 - Professional Services	30,000	0	0	30,000
370 - Special Projects	200,000	18,881	69,855	350,000
955 - Transfer from Reserves	(160,000)	0	0	(310,000)
980 - Overhead Allocation	112,602	59,656	78,395	116,286
<b>4010 - Planning Services - Operating Total</b>	<b>211,216</b>	<b>115,107</b>	<b>192,594</b>	<b>210,776</b>
<b>Planning Services Total</b>	<b>211,216</b>	<b>115,107</b>	<b>192,594</b>	<b>210,776</b>
<b>Cemeteries</b>				
<b>3530 - Cemeteries - Operating</b>				
105 - Fees & Charges	(152,800)	(59,882)	(77,459)	(137,200)
125 - Reimbursements	0	(860)	(860)	(860)
350 - Administration Expenses	500	1,892	1,892	2,000
370 - Special Projects	20,000	0	0	20,000
420 - Operations	9,314	2,665	3,747	5,115
460 - Building Operations	272	272	272	272
500 - Building Maintenance	3,950	7,238	7,238	10,000
525 - Burial & Grounds Expenses	96,000	49,550	86,955	96,000
550 - Grounds Maintenance	123,850	74,314	85,231	122,500
940 - Non Cash Expense	31,935	15,967	21,290	31,935
955 - Transfer from Reserves	(20,000)	0	0	(20,000)
980 - Overhead Allocation	32,752	19,060	23,881	32,611
<b>3530 - Cemeteries - Operating Total</b>	<b>145,773</b>	<b>110,215</b>	<b>152,186</b>	<b>162,373</b>
<b>7530 - Cemeteries - Capital</b>				
715 - Infrastructure Project	40,000	0	0	40,000
<b>7530 - Cemeteries - Capital Total</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Cemeteries Total</b>	<b>185,773</b>	<b>110,215</b>	<b>152,186</b>	<b>202,373</b>

**Shire of Esperance**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Public Toilets &amp; BBQ's</b>				
<b>3520 - Public Toilets &amp; BBQ's - Operating</b>				
460 - Building Operations	297,745	103,265	136,847	288,110
500 - Building Maintenance	329,620	72,498	98,077	331,120
940 - Non Cash Expense	53,474	26,737	35,649	53,474
980 - Overhead Allocation	20,055	13,081	16,003	19,971
<b>3520 - Public Toilets &amp; BBQ's - Operating Total</b>	<b>700,894</b>	<b>215,580</b>	<b>286,576</b>	<b>692,675</b>
<b>7520 - Public Toilets &amp; BBQ's - Capital</b>				
150 - Capital Grants Received	(299,858)	0	0	(299,858)
710 - Building Project	389,858	965	965	389,858
955 - Transfer from Reserves	(90,000)	0	0	(90,000)
<b>7520 - Public Toilets &amp; BBQ's - Capital Total</b>	<b>0</b>	<b>965</b>	<b>965</b>	<b>0</b>
<b>Public Toilets &amp; BBQ's Total</b>	<b>700,894</b>	<b>216,545</b>	<b>287,541</b>	<b>692,675</b>
<b>10 - Community Amenities Total</b>	<b>545,022</b>	<b>(1,431,733)</b>	<b>(808,279)</b>	<b>757,788</b>
<b>11 - Recreation &amp; Culture</b>				
<b>Civic Centre</b>				
<b>3910 - Civic Centre - Operating</b>				
105 - Fees & Charges	(111,000)	(50,475)	(62,695)	(111,000)
115 - Grants, Subsidies & Contributions	(103,074)	(155,000)	(155,000)	(155,000)
125 - Reimbursements	(2,500)	(612)	(612)	(2,500)
135 - Show Income	(120,000)	(95,631)	(118,003)	(130,000)
300 - Employee Costs	203,900	115,936	141,451	206,577
350 - Administration Expenses	35,430	19,729	21,219	37,930
380 - Bank Charges	600	252	252	600
460 - Building Operations	83,630	46,748	54,135	76,474
465 - Show Expenses	165,074	90,421	159,228	165,074
470 - Kiosk	15,000	8,546	10,318	15,000
500 - Building Maintenance	186,800	19,167	33,264	186,800
550 - Grounds Maintenance	41,170	18,387	21,007	41,170
940 - Non Cash Expense	250,049	129,221	172,294	258,434
980 - Overhead Allocation	67,951	33,256	45,698	68,587
<b>3910 - Civic Centre - Operating Total</b>	<b>713,030</b>	<b>179,945</b>	<b>322,557</b>	<b>658,146</b>
<b>7910 - Civic Centre - Capital</b>				
150 - Capital Grants Received	(290,286)	0	0	(290,286)
705 - Purchases	50,000	30,733	33,038	50,000
710 - Building Project	289,420	20,135	24,333	289,420
955 - Transfer from Reserves	(104,630)	0	0	(56,000)
<b>7910 - Civic Centre - Capital Total</b>	<b>(55,496)</b>	<b>50,868</b>	<b>57,371</b>	<b>(6,866)</b>
<b>Civic Centre Total</b>	<b>657,534</b>	<b>230,813</b>	<b>379,927</b>	<b>651,280</b>
<b>Sport and Recreation Management</b>				
<b>3260 - Sport and Recreation Management - Operating</b>				
105 - Fees & Charges	(1,400)	(850)	(1,050)	(1,250)
125 - Reimbursements	(2,300)	(301)	(542)	(1,000)
460 - Building Operations	2,150	367	702	1,360
500 - Building Maintenance	1,800	828	1,367	1,800
550 - Grounds Maintenance	0	0	348	0
980 - Overhead Allocation	10,032	4,683	6,213	9,901
<b>3260 - Sport and Recreation Management - Operating Total</b>	<b>10,282</b>	<b>4,727</b>	<b>7,038</b>	<b>10,811</b>
<b>Sport and Recreation Management Total</b>	<b>10,282</b>	<b>4,727</b>	<b>7,038</b>	<b>10,811</b>

# Shire of Esperance

## Budget Review

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## Management Accounting Report

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Television &amp; Radio</b>				
<b>3270 - Television &amp; Radio - Operating</b>				
420 - Operations	12,390	6,102	8,406	12,393
540 - Maintenance	5,335	1,580	2,370	5,335
980 - Overhead Allocation	3,083	1,410	1,884	3,025
<b>3270 - Television &amp; Radio - Operating Total</b>	<b>20,808</b>	<b>9,092</b>	<b>12,660</b>	<b>20,753</b>
<b>7270 - Television &amp; Radio - Capital</b>				
705 - Purchases	160,000	0	0	160,000
955 - Transfer from Reserves	(160,000)	0	0	(160,000)
<b>7270 - Television &amp; Radio - Capital Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Television &amp; Radio Total</b>	<b>20,808</b>	<b>9,092</b>	<b>12,660</b>	<b>20,753</b>
<b>Library</b>				
<b>3710 - Library - Operating</b>				
105 - Fees & Charges	(8,200)	(5,647)	(7,734)	(10,050)
115 - Grants, Subsidies & Contributions	(5,690)	0	0	0
125 - Reimbursements	(100)	0	0	(100)
300 - Employee Costs	461,000	254,488	327,067	467,878
350 - Administration Expenses	56,300	20,515	26,146	52,561
370 - Special Projects	10,646	171	727	10,646
460 - Building Operations	41,863	21,630	26,511	43,844
500 - Building Maintenance	61,300	26,536	31,883	61,300
550 - Grounds Maintenance	13,840	4,044	5,599	13,840
940 - Non Cash Expense	73,576	36,788	49,050	73,576
960 - Transfer from Unspent Grant Reserves	(8,546)	(8,546)	(8,546)	(8,546)
980 - Overhead Allocation	176,151	74,582	113,392	182,372
<b>3710 - Library - Operating Total</b>	<b>872,140</b>	<b>424,561</b>	<b>564,095</b>	<b>887,321</b>
<b>Library Total</b>	<b>872,140</b>	<b>424,561</b>	<b>564,095</b>	<b>887,321</b>
<b>Community Grants Program</b>				
<b>3780 - Community Development</b>				
115 - Grants, Subsidies & Contributions	(13,955)	(13,023)	(33,477)	(33,504)
125 - Reimbursements	0	(2,223)	(2,223)	(2,223)
300 - Employee Costs	253,900	141,737	179,077	258,116
350 - Administration Expenses	0	3,648	4,621	5,407
405 - Grants/Donations Paid	472,898	199,933	240,942	472,898
455 - Programs and Events	121,600	90,039	101,250	169,439
960 - Transfer from Unspent Grant Reserves	(88,949)	(63,949)	(63,949)	(88,949)
980 - Overhead Allocation	25,520	12,695	16,425	25,978
<b>3780 - Community Development Total</b>	<b>771,014</b>	<b>368,857</b>	<b>442,665</b>	<b>807,162</b>
<b>Community Grants Program Total</b>	<b>771,014</b>	<b>368,857</b>	<b>442,665</b>	<b>807,162</b>
<b>Esperance Period Village</b>				
<b>3790 - Esperance Period Village - Operating</b>				
105 - Fees & Charges	(103,000)	(48,883)	(66,017)	(100,500)
125 - Reimbursements	(11,000)	(3,136)	(4,343)	(11,000)
460 - Building Operations	39,213	16,100	20,788	36,994
500 - Building Maintenance	128,470	23,762	27,661	128,470
940 - Non Cash Expense	49,904	24,952	33,270	49,904
980 - Overhead Allocation	89,870	65,513	78,456	90,239
<b>3790 - Esperance Period Village - Operating Total</b>	<b>193,457</b>	<b>78,308</b>	<b>89,814</b>	<b>194,107</b>
<b>7790 - Esperance Period Village - Capital</b>				
710 - Building Project	40,944	2,840	2,840	40,944
955 - Transfer from Reserves	(40,944)	0	0	(40,944)
<b>7790 - Esperance Period Village - Capital Total</b>	<b>0</b>	<b>2,840</b>	<b>2,840</b>	<b>0</b>
<b>Esperance Period Village Total</b>	<b>193,457</b>	<b>81,148</b>	<b>92,654</b>	<b>194,107</b>

**Shire of Esperance**  
**Budget Review**  
*For the year ending 30th June 2023*

**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Esperance Museum</b>				
<b>3870 - Esperance Museum - Operating</b>				
105 - Fees & Charges	(48,500)	(14,670)	(27,172)	(45,000)
300 - Employee Costs	2,000	0	0	2,000
350 - Administration Expenses	17,800	7,116	10,328	21,316
370 - Special Projects	10,000	0	0	10,000
455 - Programs and Events	19,000	3,050	3,157	19,000
460 - Building Operations	59,681	28,260	34,713	47,326
500 - Building Maintenance	112,450	36,686	38,431	112,450
940 - Non Cash Expense	97,286	48,643	64,857	97,286
980 - Overhead Allocation	79,182	37,540	53,434	82,174
<b>3870 - Esperance Museum - Operating Total</b>	<b>348,899</b>	<b>146,623</b>	<b>177,748</b>	<b>346,552</b>
<b>Esperance Museum Total</b>	<b>348,899</b>	<b>146,623</b>	<b>177,748</b>	<b>346,552</b>
<b>Culture</b>				
<b>3720 - Culture - Operating</b>				
350 - Administration Expenses	200	0	0	200
460 - Building Operations	3,834	3,828	3,828	3,828
500 - Building Maintenance	69,500	13,292	17,881	69,500
940 - Non Cash Expense	62,008	31,004	41,339	62,008
980 - Overhead Allocation	30,948	14,925	19,839	32,810
<b>3720 - Culture - Operating Total</b>	<b>166,490</b>	<b>63,048</b>	<b>82,886</b>	<b>168,346</b>
<b>Culture Total</b>	<b>166,490</b>	<b>63,048</b>	<b>82,886</b>	<b>168,346</b>
<b>Self Supporting Loans</b>				
<b>4900 - Self Supporting Loans - Operating</b>				
125 - Reimbursements	(59,412)	(30,903)	(46,916)	(59,412)
390 - Interest Paid	59,412	14,160	27,117	59,412
<b>4900 - Self Supporting Loans - Operating Total</b>	<b>0</b>	<b>(16,742)</b>	<b>(19,799)</b>	<b>0</b>
<b>8900 - Self Supporting Loans - Capital</b>				
196 - Loan Repayments	(198,229)	(130,345)	(147,413)	(198,229)
790 - Principal Repayments	198,229	78,731	139,599	198,229
<b>8900 - Self Supporting Loans - Capital Total</b>	<b>0</b>	<b>(51,615)</b>	<b>(7,814)</b>	<b>0</b>
<b>Self Supporting Loans Total</b>	<b>0</b>	<b>(68,357)</b>	<b>(27,613)</b>	<b>0</b>
<b>Public Halls</b>				
<b>3290 - Public Halls - Operating</b>				
125 - Reimbursements	(11,000)	(9,123)	(9,123)	(11,000)
460 - Building Operations	32,888	25,061	26,442	27,847
500 - Building Maintenance	284,448	32,226	34,955	284,448
940 - Non Cash Expense	250,512	125,253	167,005	250,512
980 - Overhead Allocation	74,472	52,696	63,478	74,641
<b>3290 - Public Halls - Operating Total</b>	<b>631,320</b>	<b>226,113</b>	<b>282,756</b>	<b>626,448</b>
<b>7290 - Public Halls - Capital</b>				
710 - Building Project	100,000	0	0	100,000
955 - Transfer from Reserves	(100,000)	0	0	(100,000)
<b>7290 - Public Halls - Capital Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Public Halls Total</b>	<b>631,320</b>	<b>226,113</b>	<b>282,756</b>	<b>626,448</b>

## Shire of Esperance

### Budget Review

For the year ending 30th June 2023

## Management Accounting Report

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Bay of Isles Leisure Centre</b>				
<b>3730 - BOILC - Admin - Operating</b>				
105 - Fees & Charges	(191,650)	(82,814)	(111,492)	(186,900)
125 - Reimbursements	(2,500)	(370)	0	(1,000)
300 - Employee Costs	629,103	424,233	517,484	764,512
350 - Administration Expenses	97,800	30,875	60,885	92,624
360 - Professional Services	13,250	1,150	1,150	10,000
460 - Building Operations	423,350	227,757	289,400	461,599
470 - Kiosk	51,000	32,021	40,716	51,000
471 - Pro Shop	13,000	6,507	6,853	13,000
500 - Building Maintenance	266,350	139,950	189,876	271,350
550 - Grounds Maintenance	8,950	2,891	4,321	8,950
940 - Non Cash Expense	276,092	139,778	186,371	279,556
980 - Overhead Allocation	225,536	98,987	144,170	229,649
<b>3730 - BOILC - Admin - Operating Total</b>	<b>1,810,281</b>	<b>1,020,965</b>	<b>1,329,733</b>	<b>1,994,340</b>
<b>3740 - BOILC - Pool - Operating</b>				
105 - Fees & Charges	(620,000)	(263,136)	(369,574)	(610,000)
115 - Grants, Subsidies & Contributions	0	(999)	(999)	(999)
472 - Pool Operations	538,700	275,946	353,647	536,817
473 - Swim School	103,500	81,514	93,901	150,483
<b>3740 - BOILC - Pool - Operating Total</b>	<b>22,200</b>	<b>93,324</b>	<b>76,975</b>	<b>76,301</b>
<b>3750 - BOILC - Dry - Operating</b>				
105 - Fees & Charges	(220,000)	(123,783)	(160,660)	(255,000)
474 - Dry Operations	195,116	121,140	160,791	250,843
<b>3750 - BOILC - Dry - Operating Total</b>	<b>(24,884)</b>	<b>(2,643)</b>	<b>131</b>	<b>(4,157)</b>
<b>7730 - BOILC - Admin - Capital</b>				
150 - Capital Grants Received	(275,000)	0	0	(275,000)
190 - Proceeds on Sale of Assets	0	(43)	(43)	(43)
710 - Building Project	529,406	656,909	819,596	1,000,000
<b>7730 - BOILC - Admin - Capital Total</b>	<b>254,406</b>	<b>656,867</b>	<b>819,554</b>	<b>724,957</b>
<b>Bay of Isles Leisure Centre Total</b>	<b>2,062,003</b>	<b>1,768,513</b>	<b>2,226,394</b>	<b>2,791,441</b>
<b>Coastal Infrastructure</b>				
<b>3220 - Coastal Infrastructure - Operating</b>				
105 - Fees & Charges	(70,000)	(16,441)	(32,491)	(48,500)
115 - Grants, Subsidies & Contributions	(150,000)	0	0	0
125 - Reimbursements	(14,000)	(4,460)	(6,695)	(14,000)
300 - Employee Costs	0	0	2,584	0
370 - Special Projects	78,290	23,317	23,317	78,290
420 - Operations	45,420	35,881	41,164	52,227
540 - Maintenance	861,332	269,192	441,574	711,332
565 - Coastal Roads Maintenance	34,000	12,626	12,626	34,000
940 - Non Cash Expense	731,009	401,413	535,217	802,826
955 - Transfer from Reserves	(22,000)	0	0	(22,000)
980 - Overhead Allocation	69,048	35,169	45,630	68,273
<b>3220 - Coastal Infrastructure - Operating Total</b>	<b>1,563,099</b>	<b>756,697</b>	<b>1,062,927</b>	<b>1,662,448</b>
<b>7220 - Coastal Infrastructure- Capital</b>				
150 - Capital Grants Received	(1,010,778)	0	0	(1,010,778)
715 - Infrastructure Project	1,714,022	3,262	46,280	1,652,883
960 - Transfer from Unspent Grant Reserves	(2,479)	(2,479)	(2,479)	(2,479)
<b>7220 - Coastal Infrastructure- Capital Total</b>	<b>700,765</b>	<b>783</b>	<b>43,801</b>	<b>639,626</b>
<b>Coastal Infrastructure Total</b>	<b>2,263,864</b>	<b>757,480</b>	<b>1,106,727</b>	<b>2,302,074</b>

**Shire of Esperance**  
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DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Parks</b>				
<b>3210 - Parks - Operating</b>				
105 - Fees & Charges	(1,000)	0	0	(500)
115 - Grants, Subsidies & Contributions	0	(38,000)	(38,000)	(38,000)
125 - Reimbursements	(2,000)	(5,265)	(19,257)	(19,257)
350 - Administration Expenses	19,300	5,839	5,839	19,300
420 - Operations	128,813	49,256	66,299	134,686
460 - Building Operations	3,330	1,845	1,944	3,734
500 - Building Maintenance	6,000	823	1,340	6,000
540 - Maintenance	1,417,789	684,053	919,945	1,423,139
940 - Non Cash Expense	1,105,500	601,395	801,859	1,218,289
980 - Overhead Allocation	31,130	18,176	22,777	30,974
<b>3210 - Parks - Operating Total</b>	<b>2,708,862</b>	<b>1,318,122</b>	<b>1,762,746</b>	<b>2,778,365</b>
<b>7210 - Parks - Capital</b>				
150 - Capital Grants Received	(863,850)	0	0	(863,850)
190 - Proceeds on Sale of Assets	(59,500)	0	0	(84,409)
705 - Purchases	205,500	7,708	7,708	214,071
715 - Infrastructure Project	1,126,362	387,541	524,967	1,274,874
955 - Transfer from Reserves	0	0	0	(150,511)
<b>7210 - Parks - Capital Total</b>	<b>408,512</b>	<b>395,249</b>	<b>532,675</b>	<b>390,175</b>
<b>Parks Total</b>	<b>3,117,374</b>	<b>1,713,371</b>	<b>2,295,421</b>	<b>3,168,540</b>
<b>Sporting Complexes</b>				
<b>3240 - Sporting Complexes - Operating</b>				
105 - Fees & Charges	(137,000)	(26,327)	(56,558)	(120,000)
115 - Grants, Subsidies & Contributions	(150,000)	0	0	(150,000)
125 - Reimbursements	(76,500)	(556)	(790)	(74,700)
300 - Employee Costs	77,250	50,144	72,025	84,311
350 - Administration Expenses	6,000	690	690	5,500
370 - Special Projects	260,395	0	0	260,395
460 - Building Operations	187,000	95,240	115,640	159,993
500 - Building Maintenance	262,150	29,228	81,937	262,150
940 - Non Cash Expense	405,816	203,000	270,667	406,000
955 - Transfer from Reserves	(149,000)	0	0	(126,000)
980 - Overhead Allocation	30,865	19,790	24,326	30,808
<b>3240 - Sporting Complexes - Operating Total</b>	<b>716,976</b>	<b>371,209</b>	<b>507,938</b>	<b>738,457</b>
<b>7240 - Sporting Complexes - Capital</b>				
150 - Capital Grants Received	(365,000)	0	0	0
710 - Building Project	952,129	0	30	587,129
960 - Transfer from Unspent Grant Reserves	(250,000)	(250,000)	(250,000)	(250,000)
<b>7240 - Sporting Complexes - Capital Total</b>	<b>337,129</b>	<b>(250,000)</b>	<b>(249,970)</b>	<b>337,129</b>
<b>Sporting Complexes Total</b>	<b>1,054,105</b>	<b>121,209</b>	<b>257,968</b>	<b>1,075,586</b>

**Shire of Esperance**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Sporting Grounds</b>				
<b>3230 - Sporting Grounds - Operating</b>				
105 - Fees & Charges	(225,000)	(60,961)	(173,562)	(240,000)
115 - Grants, Subsidies & Contributions	(50,000)	0	0	(50,000)
125 - Reimbursements	(40,500)	(21,905)	(24,760)	(48,500)
370 - Special Projects	85,000	11,574	97,916	121,652
420 - Operations	77,287	19,702	28,420	72,343
460 - Building Operations	18,462	5,812	7,755	13,686
540 - Maintenance	446,255	250,357	305,813	446,264
980 - Overhead Allocation	28,022	16,554	20,723	27,875
<b>3230 - Sporting Grounds - Operating Total</b>	<b>339,526</b>	<b>221,133</b>	<b>262,304</b>	<b>343,320</b>
<b>7230 - Sporting Grounds - Capital</b>				
715 - Infrastructure Project	330,000	169,906	174,834	380,000
955 - Transfer from Reserves	(22,500)	0	0	(22,500)
<b>7230 - Sporting Grounds - Capital Total</b>	<b>307,500</b>	<b>169,906</b>	<b>174,834</b>	<b>357,500</b>
<b>Sporting Grounds Total</b>	<b>647,026</b>	<b>391,039</b>	<b>437,138</b>	<b>700,820</b>
<b>Water Supply</b>				
<b>3250 - Water Supply - Operating</b>				
105 - Fees & Charges	(100,000)	(14,795)	(31,999)	(75,000)
420 - Operations	19,330	5,636	8,834	18,234
540 - Maintenance	162,930	128,912	186,549	192,930
980 - Overhead Allocation	18,185	8,424	11,203	17,969
<b>3250 - Water Supply - Operating Total</b>	<b>100,445</b>	<b>128,177</b>	<b>174,586</b>	<b>154,133</b>
<b>Water Supply Total</b>	<b>100,445</b>	<b>128,177</b>	<b>174,586</b>	<b>154,133</b>
<b>11 - Recreation &amp; Culture Total</b>	<b>12,916,761</b>	<b>6,366,415</b>	<b>8,513,051</b>	<b>13,905,374</b>



## Shire of Esperance

### Budget Review

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## Management Accounting Report

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>12 - Transport</b>				
<b>Roads &amp; Streets</b>				
<b>3930 - Road &amp; Street - Operating</b>				
115 - Grants, Subsidies & Contributions	(11,000)	(6,554)	(6,554)	(11,000)
125 - Reimbursements	0	(14,401)	(15,765)	(15,765)
485 - Roadwise	4,775	5	5	4,775
486 - Community Assistance	12,000	5,449	10,197	15,000
555 - Town Roads	645,630	325,741	414,917	643,980
556 - Rural Roads	3,519,783	2,075,181	2,609,553	4,019,783
557 - Crossovers	18,500	1,508	3,835	10,000
558 - Drainage	128,193	62,430	76,410	136,293
559 - Car Parks	26,000	23,199	23,590	26,000
560 - Street Trees	272,600	134,158	193,853	272,600
561 - Footpaths	106,000	105,163	124,288	150,000
562 - Street Lights	353,000	195,659	228,682	404,000
563 - Gravel Pits	54,000	15,763	67,697	54,000
564 - Landscaping	24,530	(629)	9,809	24,530
567 - Town Road Verges	255,000	236,177	325,518	330,000
940 - Non Cash Expense	14,233,732	7,260,298	9,680,398	14,520,596
960 - Transfer from Unspent Grant Reserves	(1,775)	(1,775)	(1,775)	(1,775)
<b>3930 - Road &amp; Street - Operating Total</b>	<b>19,640,968</b>	<b>10,417,372</b>	<b>13,744,659</b>	<b>20,583,017</b>
<b>7930 - Road &amp; Street - Capital</b>				
150 - Capital Grants Received	(1,155,031)	(9,091)	(9,091)	(1,164,122)
151 - Roads to Recovery	(2,238,162)	0	0	(2,238,162)
152 - BlackSpot	(961,600)	(761,066)	(1,145,053)	(1,496,520)
153 - Main Roads	(4,445,809)	(2,555,699)	(2,555,699)	(4,445,809)
154 - Main Roads - Direct	(773,688)	(854,184)	(854,184)	(854,184)
755 - Town Roads - BlackSpot	1,220,000	734,185	762,465	1,470,000
757 - Town Roads - MainRoads	813,600	301,147	301,635	813,600
758 - Town Roads - Municipal Allocation	1,602,667	25,414	52,922	1,602,667
760 - Rural Roads - BlackSpot	432,775	33,429	35,760	483,975
761 - Rural Roads - Roads to Recovery	2,854,112	512,753	580,431	2,854,112
762 - Rural Roads - MainRoads	5,890,273	1,565,988	3,214,933	6,026,773
763 - Rural Roads - Municipal Allocation	5,368,026	3,524,625	3,624,463	5,046,746
766 - Drainage	45,000	1,088	1,088	45,000
767 - Car Park	280,000	41,872	63,841	289,091
769 - Footpaths	967,407	250,920	276,316	967,407
<b>7930 - Road &amp; Street - Capital Total</b>	<b>9,899,570</b>	<b>2,811,380</b>	<b>4,349,826</b>	<b>9,400,574</b>
<b>Roads &amp; Streets Total</b>	<b>29,540,538</b>	<b>13,228,752</b>	<b>18,094,485</b>	<b>29,983,591</b>
<b>Rural Depots &amp; Housing</b>				
<b>3570 - Rural Depots &amp; Housing - Operating</b>				
125 - Reimbursements	(1,000)	(596)	(596)	(1,000)
350 - Administration Expenses	2,300	953	1,334	2,300
460 - Building Operations	22,612	14,259	16,252	25,408
500 - Building Maintenance	79,650	24,846	28,630	81,604
550 - Grounds Maintenance	2,200	739	739	2,200
940 - Non Cash Expense	57,326	28,663	38,217	57,326
<b>3570 - Rural Depots &amp; Housing - Operating Total</b>	<b>163,088</b>	<b>68,864</b>	<b>84,577</b>	<b>167,838</b>
<b>Rural Depots &amp; Housing Total</b>	<b>163,088</b>	<b>68,864</b>	<b>84,577</b>	<b>167,838</b>

**Shire of Esperance**  
**Budget Review**  
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DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Road Making Plant</b>				
<b>3540 - Road Making Plant - Operating</b>				
115 - Grants, Subsidies & Contributions	(5,000)	(5,000)	(5,000)	(5,000)
125 - Reimbursements	(250)	0	0	(250)
130 - Non Cash Income	(36)	0	0	(36)
350 - Administration Expenses	28,000	10,525	12,273	29,000
940 - Non Cash Expense	306,913	73,150	97,533	354,688
<b>3540 - Road Making Plant - Operating Total</b>	<b>329,627</b>	<b>78,675</b>	<b>104,806</b>	<b>378,402</b>
<b>7540 - Road Making Plant - Capital</b>				
190 - Proceeds on Sale of Assets	(620,050)	(233,842)	(492,446)	(706,243)
705 - Purchases	3,147,072	1,544,727	1,694,480	3,245,688
<b>7540 - Road Making Plant - Capital Total</b>	<b>2,527,022</b>	<b>1,310,885</b>	<b>1,202,034</b>	<b>2,539,445</b>
<b>Road Making Plant Total</b>	<b>2,856,649</b>	<b>1,389,560</b>	<b>1,306,840</b>	<b>2,917,847</b>
<b>Licensing Department</b>				
<b>3880 - Licensing Department - Operating</b>				
105 - Fees & Charges	(260,000)	(107,797)	(152,128)	(260,000)
125 - Reimbursements	(2,000)	0	0	(3,000)
300 - Employee Costs	223,560	113,160	141,630	221,757
350 - Administration Expenses	5,030	2,867	4,372	6,380
980 - Overhead Allocation	80,472	36,111	49,224	79,557
<b>3880 - Licensing Department - Operating Total</b>	<b>47,062</b>	<b>44,340</b>	<b>43,098</b>	<b>44,694</b>
<b>Licensing Department Total</b>	<b>47,062</b>	<b>44,340</b>	<b>43,098</b>	<b>44,694</b>
<b>Esperance Airport</b>				
<b>3510 - Esperance Airport - Operating</b>				
105 - Fees & Charges	(1,385,000)	(457,345)	(577,382)	(1,365,100)
115 - Grants, Subsidies & Contributions	0	0	0	(8,756)
125 - Reimbursements	(7,500)	(20,341)	(21,705)	(24,000)
130 - Non Cash Income	(33,500)	0	0	(33,500)
300 - Employee Costs	378,371	176,698	227,459	380,867
350 - Administration Expenses	47,900	22,601	30,693	43,593
370 - Special Projects	91,200	67,893	73,291	111,200
420 - Operations	188,038	106,758	132,850	206,284
575 - Airside Maintenance	37,500	6,639	17,781	42,356
576 - Landside Building Maintenance	286,950	19,422	31,553	286,950
577 - Landside Grounds Maintenance	34,000	27,875	29,900	56,500
940 - Non Cash Expense	344,918	160,973	214,631	346,192
955 - Transfer from Reserves	(165,000)	0	0	(165,000)
980 - Overhead Allocation	121,311	61,637	82,236	126,413
<b>3510 - Esperance Airport - Operating Total</b>	<b>(60,812)</b>	<b>172,810</b>	<b>241,308</b>	<b>3,999</b>
<b>7510 - Esperance Airport - Capital</b>				
190 - Proceeds on Sale of Assets	(46,500)	0	0	(46,500)
705 - Purchases	224,957	76,795	76,795	224,957
775 - Airside Projects	200,000	0	0	200,000
776 - Landside Projects	25,000	0	0	25,000
955 - Transfer from Reserves	(403,457)	0	0	(403,457)
<b>7510 - Esperance Airport - Capital Total</b>	<b>0</b>	<b>76,795</b>	<b>76,795</b>	<b>0</b>
<b>Esperance Airport Total</b>	<b>(60,812)</b>	<b>249,605</b>	<b>318,102</b>	<b>3,999</b>
<b>12 - Transport Total</b>	<b>32,546,525</b>	<b>14,981,121</b>	<b>19,847,102</b>	<b>33,117,969</b>

**Shire of Esperance**  
**Budget Review**  
*For the year ending 30th June 2023*

**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>13 - Economic Services</b>				
<b>Rural Services</b>				
<b>3350 - Rural Services - Operating</b>				
115 - Grants, Subsidies & Contributions	(100,000)	(47,925)	(47,925)	(100,000)
420 - Operations	800	272	326	600
435 - Wild Dog Control	390,707	74,313	113,675	390,707
545 - Water Supply Maintenance	17,000	3,429	3,429	17,000
960 - Transfer from Unspent Grant Reserves	(280,707)	(280,707)	(280,707)	(280,707)
980 - Overhead Allocation	30,060	13,626	18,241	29,568
<b>3350 - Rural Services - Operating Total</b>	<b>57,860</b>	<b>(236,993)</b>	<b>(192,961)</b>	<b>57,168</b>
<b>7350 - Rural Services - Capital</b>				
150 - Capital Grants Received	(125,000)	0	0	(125,000)
715 - Infrastructure Project	0	1,047	1,047	1,047
<b>7350 - Rural Services - Capital Total</b>	<b>(125,000)</b>	<b>1,047</b>	<b>1,047</b>	<b>(123,953)</b>
<b>Rural Services Total</b>	<b>(67,140)</b>	<b>(235,946)</b>	<b>(191,914)</b>	<b>(66,785)</b>
<b>Tourism &amp; Area Promotion</b>				
<b>3900 - Tourism &amp; Area Promotion - Operating</b>				
105 - Fees & Charges	(25,000)	(37,904)	(48,631)	(65,000)
125 - Reimbursements	(4,000)	(2,813)	(3,858)	(6,000)
370 - Special Projects	214,800	120,775	154,423	213,665
376 - Marketing	50,000	1,675	1,675	50,000
420 - Operations	2,600	1,126	1,563	2,700
460 - Building Operations	49,680	41,920	46,327	71,946
500 - Building Maintenance	36,200	3,801	7,317	36,200
540 - Maintenance	80,893	42,154	48,394	76,893
940 - Non Cash Expense	19,118	9,559	12,745	19,118
955 - Transfer from Reserves	(70,000)	0	0	(64,545)
980 - Overhead Allocation	28,080	14,775	18,674	29,491
<b>3900 - Tourism &amp; Area Promotion - Operating Total</b>	<b>382,371</b>	<b>195,067</b>	<b>238,629</b>	<b>364,468</b>
<b>Tourism &amp; Area Promotion Total</b>	<b>382,371</b>	<b>195,067</b>	<b>238,629</b>	<b>364,468</b>
<b>Caravan Park</b>				
<b>4210 - Shire Caravan Park - Operating</b>				
105 - Fees & Charges	(200,000)	(71,857)	(71,857)	(220,000)
360 - Professional Services	0	3,500	3,500	3,500
980 - Overhead Allocation	48,035	26,437	33,532	48,291
<b>4210 - Shire Caravan Park - Operating Total</b>	<b>(151,965)</b>	<b>(41,919)</b>	<b>(34,825)</b>	<b>(168,209)</b>
<b>Caravan Park Total</b>	<b>(151,965)</b>	<b>(41,919)</b>	<b>(34,825)</b>	<b>(168,209)</b>
<b>Esperance Visitor Centre</b>				
<b>3920 - Esperance Visitor Centre - Operating</b>				
105 - Fees & Charges	(185,000)	(81,178)	(124,312)	(194,055)
300 - Employee Costs	343,850	163,650	210,980	337,130
350 - Administration Expenses	32,650	13,443	19,844	31,968
460 - Building Operations	13,630	5,539	7,607	13,123
469 - Resale	91,000	38,788	53,319	96,000
500 - Building Maintenance	21,600	7,532	8,722	21,600
940 - Non Cash Expense	4,929	2,464	3,286	4,929
980 - Overhead Allocation	78,355	37,429	52,246	79,227
<b>3920 - Esperance Visitor Centre - Operating Total</b>	<b>401,014</b>	<b>187,668</b>	<b>231,692</b>	<b>389,922</b>
<b>Esperance Visitor Centre Total</b>	<b>401,014</b>	<b>187,668</b>	<b>231,692</b>	<b>389,922</b>

## Shire of Esperance

### Budget Review

For the year ending 30th June 2023

## Management Accounting Report

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Building Services</b>				
<b>4020 - Building Services - Operating</b>				
105 - Fees & Charges	(92,412)	(46,812)	(58,178)	(95,462)
115 - Grants, Subsidies & Contributions	0	(3,135)	(3,135)	(3,135)
300 - Employee Costs	306,210	120,079	160,901	263,058
350 - Administration Expenses	14,700	7,488	13,653	21,964
360 - Professional Services	8,000	6,200	6,200	7,000
980 - Overhead Allocation	114,836	59,912	79,748	118,679
<b>4020 - Building Services - Operating Total</b>	<b>351,334</b>	<b>143,732</b>	<b>199,189</b>	<b>312,104</b>
<b>8020 - Building Services - Capital</b>				
190 - Proceeds on Sale of Assets	(13,000)	0	0	(13,000)
705 - Purchases	48,000	36,110	36,110	48,000
<b>8020 - Building Services - Capital Total</b>	<b>35,000</b>	<b>36,110</b>	<b>36,110</b>	<b>35,000</b>
<b>Building Services Total</b>	<b>386,334</b>	<b>179,841</b>	<b>235,298</b>	<b>347,104</b>
<b>Shire Building Management</b>				
<b>4030 - Shire Building Management - Operating</b>				
115 - Grants, Subsidies & Contributions	0	(4,500)	(5,260)	(15,000)
125 - Reimbursements	0	(39,511)	(39,511)	(90,000)
300 - Employee Costs	72,262	86,614	137,116	168,782
350 - Administration Expenses	13,300	7,082	10,156	13,200
985 - Overhead Recovered	(85,562)	(50,220)	(66,029)	(76,982)
<b>4030 - Shire Building Management - Operating Total</b>	<b>0</b>	<b>(535)</b>	<b>36,471</b>	<b>0</b>
<b>Shire Building Management Total</b>	<b>0</b>	<b>(535)</b>	<b>36,471</b>	<b>0</b>
<b>Economic Development</b>				
<b>4170 - Economic Development - Operating</b>				
115 - Grants, Subsidies & Contributions	(60,000)	0	0	(60,000)
130 - Non Cash Income	(1,500)	0	0	(1,500)
300 - Employee Costs	84,685	30,764	42,858	67,772
350 - Administration Expenses	11,750	3,763	3,922	6,210
370 - Special Projects	107,565	19,163	19,693	107,565
955 - Transfer from Reserves	(30,000)	0	0	(30,000)
960 - Transfer from Unspent Grant Reserves	(22,565)	(22,565)	(22,565)	(22,565)
980 - Overhead Allocation	112,561	60,890	80,899	124,887
<b>4170 - Economic Development - Operating Total</b>	<b>202,496</b>	<b>92,015</b>	<b>124,806</b>	<b>192,369</b>
<b>8170 - Economic Development - Capital</b>				
190 - Proceeds on Sale of Assets	(13,500)	0	(10,578)	(13,500)
705 - Purchases	36,000	36,110	36,110	36,110
<b>8170 - Economic Development - Capital Total</b>	<b>22,500</b>	<b>36,110</b>	<b>25,532</b>	<b>22,610</b>
<b>Economic Development Total</b>	<b>224,996</b>	<b>128,124</b>	<b>150,338</b>	<b>214,979</b>
<b>13 - Economic Services Total</b>	<b>1,175,610</b>	<b>412,300</b>	<b>665,690</b>	<b>1,081,479</b>

**Shire of Esperance**  
**Budget Review**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>14 - Other Property &amp; Services</b>				
<b>Private Works</b>				
<b>3600 - Private Works - Operating</b>				
146 - Private Works Income Work Orders	(70,000)	(84,589)	(85,033)	(140,000)
490 - Private Works Expenses	50,000	61,051	118,441	100,000
<b>3600 - Private Works - Operating Total</b>	<b>(20,000)</b>	<b>(23,537)</b>	<b>33,408</b>	<b>(40,000)</b>
<b>Private Works Total</b>	<b>(20,000)</b>	<b>(23,537)</b>	<b>33,408</b>	<b>(40,000)</b>
<b>Asset Management Planning</b>				
<b>3470 - Asset Management Planning - Operating</b>				
300 - Employee Costs	325,613	163,785	217,747	358,119
350 - Administration Expenses	18,200	3,085	3,848	15,000
370 - Special Projects	10,000	0	10,080	10,000
980 - Overhead Allocation	89,447	45,748	63,847	90,150
<b>3470 - Asset Management Planning - Operating Total</b>	<b>443,260</b>	<b>212,619</b>	<b>295,522</b>	<b>473,269</b>
<b>Asset Management Planning Total</b>	<b>443,260</b>	<b>212,619</b>	<b>295,522</b>	<b>473,269</b>
<b>Project Management</b>				
<b>3460 - Project Management - Operating</b>				
300 - Employee Costs	156,550	4,158	4,158	4,158
350 - Administration Expenses	6,900	1,396	1,396	1,396
940 - Non Cash Expense	3,000	0	0	0
980 - Overhead Allocation	(163,450)	0	0	0
<b>3460 - Project Management - Operating Total</b>	<b>3,000</b>	<b>5,554</b>	<b>5,554</b>	<b>5,554</b>
<b>7460 - Project Management - Capital</b>				
190 - Proceeds on Sale of Assets	(13,000)	0	0	0
705 - Purchases	48,000	0	0	0
<b>7460 - Project Management - Capital Total</b>	<b>35,000</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Project Management Total</b>	<b>38,000</b>	<b>5,554</b>	<b>5,554</b>	<b>5,554</b>
<b>Industrial Park Development</b>				
<b>4190 - Shark Lake Industrial Park Development - Operating</b>				
105 - Fees & Charges	(10,500)	(7,570)	(7,570)	(9,500)
115 - Grants, Subsidies & Contributions	(10,000)	(10,000)	(10,000)	(10,000)
130 - Non Cash Income	(100,000)	0	0	(1,400,000)
350 - Administration Expenses	2,000	18	27	2,000
390 - Interest Paid	37,254	16,188	16,188	37,254
980 - Overhead Allocation	9,099	6,021	7,350	9,079
<b>4190 - Shark Lake Industrial Park Development - Operating Total</b>	<b>(72,147)</b>	<b>4,656</b>	<b>5,994</b>	<b>(1,371,167)</b>
<b>8190 - Shark Lake Industrial Park Development - Capital</b>				
190 - Proceeds on Sale of Assets	(200,000)	(869,796)	(1,784,048)	(2,800,000)
715 - Infrastructure Project	0	0	0	30,000
790 - Principal Repayments	52,417	25,916	25,916	52,417
955 - Transfer from Reserves	0	0	0	(30,000)
<b>8190 - Shark Lake Industrial Park Development - Capital Total</b>	<b>(147,583)</b>	<b>(843,881)</b>	<b>(1,758,133)</b>	<b>(2,747,583)</b>
<b>Industrial Park Development Total</b>	<b>(219,730)</b>	<b>(839,225)</b>	<b>(1,752,139)</b>	<b>(4,118,750)</b>

**Shire of Esperance**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Flinders Development</b>				
<b>4180 - Flinders Development - Operating</b>				
130 - Non Cash Income	(390,000)	0	0	(337,500)
350 - Administration Expenses	4,000	148	921	7,000
360 - Professional Services	0	0	0	100,000
955 - Transfer from Reserves	0	0	0	(100,000)
980 - Overhead Allocation	5,864	2,650	3,547	5,751
<b>4180 - Flinders Development - Operating Total</b>	<b>(380,136)</b>	<b>2,798</b>	<b>4,469</b>	<b>(324,749)</b>
<b>8180 - Flinders Development - Capital</b>				
190 - Proceeds on Sale of Assets	(780,000)	(337,155)	(337,155)	(675,000)
715 - Infrastructure Project	2,378,823	1,084,494	1,727,200	2,378,823
955 - Transfer from Reserves	(2,378,823)	0	0	(2,378,823)
<b>8180 - Flinders Development - Capital Total</b>	<b>(780,000)</b>	<b>747,338</b>	<b>1,390,045</b>	<b>(675,000)</b>
<b>Flinders Development Total</b>	<b>(1,160,136)</b>	<b>750,137</b>	<b>1,394,513</b>	<b>(999,749)</b>
<b>Asset Management</b>				
<b>3200 - Asset Management - Operating</b>				
115 - Grants, Subsidies & Contributions	(11,960)	0	0	0
125 - Reimbursements	(1,500)	(1,470)	(1,745)	(2,000)
300 - Employee Costs	1,360,490	630,288	828,775	1,294,132
350 - Administration Expenses	193,500	95,809	147,737	207,500
940 - Non Cash Expense	45,986	9,976	13,135	37,986
980 - Overhead Allocation	338,221	145,014	215,031	341,987
<b>3200 - Asset Management - Operating Total</b>	<b>1,924,737</b>	<b>879,618</b>	<b>1,202,934</b>	<b>1,879,605</b>
<b>7200 - Asset Management - Capital</b>				
190 - Proceeds on Sale of Assets	(64,500)	(40,909)	(55,215)	(88,636)
705 - Purchases	211,000	117,090	117,090	213,109
<b>7200 - Asset Management - Capital Total</b>	<b>146,500</b>	<b>76,181</b>	<b>61,875</b>	<b>124,473</b>
<b>Asset Management Total</b>	<b>2,071,237</b>	<b>955,798</b>	<b>1,264,809</b>	<b>2,004,078</b>
<b>Depot, Store &amp; Office</b>				
<b>3580 - Depot, Store &amp; Office - Operating</b>				
105 - Fees & Charges	(9,150)	(83)	(83)	(9,150)
125 - Reimbursements	0	(873)	(873)	(1,000)
300 - Employee Costs	270,000	167,230	214,322	294,221
350 - Administration Expenses	53,000	30,968	33,933	51,150
460 - Building Operations	87,272	43,263	56,146	90,049
487 - Stock Purchased	2,000	0	0	2,000
500 - Building Maintenance	149,950	52,219	64,930	79,950
550 - Grounds Maintenance	61,500	70,926	82,873	104,500
940 - Non Cash Expense	89,292	45,318	60,424	90,636
<b>3580 - Depot, Store &amp; Office - Operating Total</b>	<b>703,864</b>	<b>408,969</b>	<b>511,672</b>	<b>702,356</b>
<b>7580 - Depot, Store &amp; Office - Capital</b>				
705 - Purchases	0	87,924	87,924	87,924
955 - Transfer from Reserves	0	0	0	(87,924)
<b>7580 - Depot, Store &amp; Office - Capital Total</b>	<b>0</b>	<b>87,924</b>	<b>87,924</b>	<b>0</b>
<b>Depot, Store &amp; Office Total</b>	<b>703,864</b>	<b>496,893</b>	<b>599,596</b>	<b>702,356</b>
<b>Outside Works</b>				
<b>3590 - Outside Works - Operating</b>				
115 - Grants, Subsidies & Contributions	0	(2,148)	(2,148)	(2,148)
125 - Reimbursements	(80,000)	(31,745)	(31,745)	(80,000)
300 - Employee Costs	2,092,615	1,163,428	1,592,706	2,137,635
350 - Administration Expenses	338,000	251,753	316,847	454,000
980 - Overhead Allocation	282,767	131,816	178,835	285,102
985 - Overhead Recovered	(5,261,983)	(2,754,558)	(3,591,013)	(5,376,550)
<b>3590 - Outside Works - Operating Total</b>	<b>(2,628,601)</b>	<b>(1,241,454)</b>	<b>(1,536,518)</b>	<b>(2,581,961)</b>
<b>Outside Works Total</b>	<b>(2,628,601)</b>	<b>(1,241,454)</b>	<b>(1,536,518)</b>	<b>(2,581,961)</b>

**Shire of Esperance**  
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**Management Accounting Report**

DESCRIPTION	2022-23 Original Budget	Actuals as at December 2022 (50%)	Actuals as at 28 February 2023	Predicted Actuals to June 2023
<b>Plant &amp; Vehicle Operations</b>				
<b>3550 - Plant &amp; Vehicles - Operating</b>				
115 - Grants, Subsidies & Contributions	(175,000)	(66,308)	(84,190)	(165,000)
125 - Reimbursements	(18,000)	(920)	(920)	(5,000)
300 - Employee Costs	394,013	245,691	311,538	408,348
350 - Administration Expenses	46,000	23,863	30,580	49,360
395 - Vehicle Costs	2,329,013	1,396,213	1,897,157	2,526,000
410 - Insurance	205,000	247,179	247,179	247,179
940 - Non Cash Expense	23,016	12,168	16,224	24,334
980 - Overhead Allocation	(593,769)	(512,832)	(589,583)	(838,201)
985 - Overhead Recovered	(2,201,579)	(899,516)	(1,195,722)	(2,247,020)
<b>3550 - Plant &amp; Vehicles - Operating Total</b>	<b>8,694</b>	<b>445,538</b>	<b>632,263</b>	<b>0</b>
<b>Plant &amp; Vehicle Operations Total</b>	<b>8,694</b>	<b>445,538</b>	<b>632,263</b>	<b>0</b>
<b>Plant Depreciation</b>				
<b>3560 - Plant Depreciation - Operating</b>				
940 - Non Cash Expense	1,253,172	631,229	840,286	1,262,399
985 - Overhead Recovered	(1,253,172)	(553,223)	(735,456)	(1,262,399)
<b>3560 - Plant Depreciation - Operating Total</b>	<b>0</b>	<b>78,006</b>	<b>104,831</b>	<b>0</b>
<b>Plant Depreciation Total</b>	<b>0</b>	<b>78,006</b>	<b>104,831</b>	<b>0</b>
<b>Other Properties &amp; Services</b>				
<b>3490 - Other Properties &amp; Services - Operating</b>				
105 - Fees & Charges	(12,500)	(6,200)	(7,867)	(19,500)
350 - Administration Expenses	6,000	432	1,583	3,000
460 - Building Operations	11,700	11,637	11,887	12,137
500 - Building Maintenance	0	0	0	5,000
550 - Grounds Maintenance	1,575	2,401	6,260	4,000
980 - Overhead Allocation	41,444	28,536	34,546	41,548
<b>3490 - Other Properties &amp; Services - Operating Total</b>	<b>48,219</b>	<b>36,806</b>	<b>46,410</b>	<b>46,185</b>
<b>7490 - Other Properties &amp; Services - Capital</b>				
190 - Proceeds on Sale of Assets	(260,000)	0	0	0
705 - Purchases	0	0	401,608	417,000
715 - Infrastructure Project	882,016	74,871	114,765	731,505
955 - Transfer from Reserves	(882,016)	0	0	(1,148,505)
<b>7490 - Other Properties &amp; Services - Capital Total</b>	<b>(260,000)</b>	<b>74,871</b>	<b>516,373</b>	<b>0</b>
<b>Other Properties &amp; Services Total</b>	<b>(211,781)</b>	<b>111,677</b>	<b>562,783</b>	<b>46,185</b>
<b>14 - Other Property &amp; Services Total</b>	<b>(975,193)</b>	<b>952,007</b>	<b>1,604,624</b>	<b>(4,509,018)</b>
<b>15 - Funds Transfer</b>				
<b>Funds Transfer</b>				
<b>8700 - Funds Transfer - Capital</b>				
956 - Transfer to Reserves	3,825,950	65,522	177,038	6,411,049
<b>8700 - Funds Transfer - Capital Total</b>	<b>3,825,950</b>	<b>65,522</b>	<b>177,038</b>	<b>6,411,049</b>
<b>Funds Transfer Total</b>	<b>3,825,950</b>	<b>65,522</b>	<b>177,038</b>	<b>6,411,049</b>
<b>15 - Funds Transfer Total</b>	<b>3,825,950</b>	<b>65,522</b>	<b>177,038</b>	<b>6,411,049</b>
<b>Total</b>	<b>24,635,933</b>	<b>(6,913,759)</b>	<b>1,960,394</b>	<b>24,110,733</b>



## Shire of Esperance Budget Review 2022-23

For the year ending 30th June 2023

## Management Budget Movements in Cash Reserves

	1-Jul-2022	Transfers In			Transfers Out				30-Jun-2023	Budget Year
Reserve Name	Opening Balance	Interest	Sum	Total	Operating	Carryovers	Capital	Total	Closing Balance	Net Change \$
Employee Entitlements - Long Service Leave R	1,098,366	29,698	-	29,698	-	-	-	-	1,128,064	29,698
Land Purchase & Development Reserve	4,159,763	112,472	3,475,000	3,587,472	(140,000)	(1,328,839)	(2,379,000)	(3,847,839)	3,899,396	(260,367)
Eastern Suburbs Water Pipeline Reserve	38,138	1,031	-	1,031	-	-	-	-	39,169	1,031
Jetty Reserve	173,245	4,684	140,000	144,684	-	-	-	-	317,929	144,684
Aerodrome Reserve	6,542,318	176,891	143,693	320,584	(175,000)	(37,457)	(366,000)	(578,457)	6,284,445	(257,873)
Off Street Parking (CBD) Reserve	542,898	14,679	-	14,679	-	-	-	-	557,577	14,679
Sanitation Reserve	9,976,261	269,730	1,349,858	1,619,588	-	(849,857)	-	(849,857)	10,745,992	769,731
EHC Asset Replacement Reserve	1,198,613	32,408	-	32,408	-	-	(679,146)	(679,146)	551,875	(646,738)
Esperance Homecare Fundraising Reserve	357,890	9,677	-	9,677	-	-	-	-	367,567	9,677
Unspent Grants Reserve	6,220,287	-	-	-	-	-	(6,220,287)	(6,220,287)	-	(6,220,287)
Plant Replacement Reserve	484,353	13,096	422,498	435,594	-	-	-	-	919,947	435,594
Building Maintenance & Renewal Reserve	1,644,550	44,465	-	44,465	(182,000)	(359,870)	(87,924)	(629,794)	1,059,221	(585,329)
Governance & Workers Compensation Reserve	77,632	2,099	80,000	82,099	(116,000)	-	-	(116,000)	43,731	(33,901)
IT System & Process Development Reserve	61,544	1,664	-	1,664	(30,000)	-	-	(30,000)	33,208	(28,336)
Esperance Homecare Annual Leave Reserve	402,635	10,886	-	10,886	-	-	-	-	413,521	10,886
Esperance Homecare Long Service Leave Rese	252,849	6,837	-	6,837	-	-	-	-	259,686	6,837
Priority Projects Reserve	727,990	19,683	50,000	69,683	(429,045)	(25,000)	-	(454,045)	343,628	(384,362)
	33,959,332	750,000	5,661,049	6,411,049	(1,072,045)	(2,601,023)	(9,732,357)	(13,405,425)	26,964,956	(6,994,376)



**10. MATTERS BEHIND CLOSED DOORS**

**11. CLOSURE**

The Presiding Member declared the meeting closed at 4:47pm.

**These Minutes were confirmed at a meeting held on \_\_\_\_\_**

**Signed \_\_\_\_\_**

**Presiding Member at the meeting at which the Minutes were confirmed.**

**Dated \_\_\_\_\_**