

Ordinary Meeting of Council - 24 October 2022 Attachments

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City of Kalgoorlie-Boulder

Objective

This report is to provide the audit committee with an update on the progress of actions taken by management to implement audit recommendations. The information is to help the audit committee monitor the timeliness of agreed actions and understand the reason for any delay.

Source and year	Report Date	Recommendation (record details)	Risk Rating	Manager responsible	Original completion date	Revised completion date	Status	Management Comments on action taken
Audit Findings 2019/20 – Grant Thornton/OAG	09/12/2020	Airport revenue supporting documentation – Recommend a documented review process be put in place to limit the risk of under reporting the number of passengers by the airlines	Moderate	David Trevaskis	June 2021	30/11/2022	Open	Airport has implemented a Conditions of Use Document over the Aerodrome, subject to commence July 2022. This document shall formalise the current informal arrangement and give the City audit capability over these metrics

<p>Audit Findings 2019/20 – Grant Thornton/OAG</p>	<p>09/12/2020</p>	<p>Documentation inconsistencies in IT policies – recommend management:</p> <ul style="list-style-type: none"> • Incorporate missing elements into existing documentation as listed • Finalise the implementation of formal policies where lacking and • Ensure that existing requirements be documented 	<p>Minor</p>	<p>Alyce Spokes</p>	<p>June 2021</p>	<p>30/11/2022</p>	<p>Open</p>	<p>Due to staff turnover during FY2021 this has been delayed. Policies will be updated during FY2022. (noted as a finding again 2021 audit)</p>
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<p>Audit Findings 2019/20 – Grant Thornton/OAG</p>	<p>30/04/2022</p>	<p>Disaster recovery plan - The City should ensure the DRP is adequately defined to meet these recovery requirements and tested on a regular basis. These tests should be used to confirm key IT systems and services can be restored or recovered within the required timeframes. The tests should also be used to verify that key staff are familiar with the plan and their specific roles and responsibilities in a disaster situation. The results of these tests should be documented, and relevant actions taken to improve the plan where necessary</p>	<p>Moderate</p>	<p>Alyce Spokes</p>	<p>30/06/2022</p>	<p>31/12/2022</p>	<p>Open</p>	<p>The City awarded a managed services contract to an external consultant in July 2021. Urgent works to address immediate shortcomings within the ICT environment were a priority. A full disaster recovery solution will be in place by June 2022. Currently all data and servers are backed up off site in Perth to ensure minimal loss to the business in the event of a disaster</p>
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<p>Audit Findings 2019/20 – Grant Thornton/OAG</p>	<p>30/04/2022</p>	<p>Cybersecurity testing - Management should perform tests to assess vulnerabilities of the IT environment on a periodic basis in order to identify potential vulnerabilities and improve the strength of IT security measures</p>	<p>Moderate</p>	<p>Alyce Spokes</p>	<p>31/12/2022</p>	<p>31/12/2022</p>	<p>Open</p>	<p>Since the audit was completed a Cyber Security process has been implemented, including social engineering fraud and threat testing. The City has run multiple threat tests in the last few months and have performed end user training to assist in mitigating end user risks. ICT are currently working to upgrade all ICT equipment, having already completed the main firewall upgrade and implemented 24x7 cyber security services to also mitigate this risk. All works aiming to be completed by December 2022</p>
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Financial Management Review June 2022 – Hall Chadwick	14/09/2022	Bank reconciliations and petty cash management – Bank, trust fund and petty cash reconciliations are recommended to be completed within 15 business days after month end.	Minor/low	Xandra Curnock	30/09/2022	30/09/2022	Resolved	Reconciliations to be completed as recommend.
Financial Management Review June 2022 – Hall Chadwick	14/09/2022	Credit card purchases – Recommend CKB to update its credit card policy to reflect updated processes (use of mobile phone app)	Moderate	Xandra Curnock	31/10/2022	31/10/2022	Open	Credit Card Policy to be reviewed and updated as recommended.

Resolution Register 2021							
OCM Meeting Date	Item No	Item Name	Author	Responsible Officer	Department	Council Resolution	Action Progress
23-Aug-21	14.2.3	INTEGRITY STRATEGY FOR WA PUBLIC AUTHORITIES 2020 -2023	David Trevaskis	John Walker	Deputy CEO	That Council: 1.Receive the Integrity Strategy for WA Public Authorities 2020 - 2023; and 2.Advise the CEO to complete the Integrity Snapshot Tool to help identify areas for development or more focus that should be included in the City's Risk Register.	1.Received - no further action 2. Integrity Snapshot Tool still to be completed
23-Aug-21	14.2.4	STRATEGIC RISK REGISTER	Eve Reitmajer	David Trevaskis	Deputy CEO	That Council: 1.Adopt the August 2021 Strategic Risk Register; and 2.Recommend the Finance and Audit Committee, once reconstituted after the election, consider the matter of the strategic risk register and the frequency of its review, with a view to: (a) Moving to a six (6) monthly review; and/or (b) Having an independent audit of the register carried out.	1.Received - no further action 2. (a) completed 2. (b) independent audit still to be completed
13-Dec-21	15.1.7	Name Change of the Committee & Committee Meeting Schedule 2022	Emma Holtum	David Trevaskis	Deputy CEO	That Council: 1.Change the name of the Finance and Audit Committee to the Audit and Risk Committee and update the Terms of Reference for this change. 2.Approve the following meeting dates for the Committee for the calendar year 2022: Wednesday 16 March 2022, Wednesday 15 June 2022, Wednesday 14 September 2022, Wednesday 7 December 2022.	1.Terms of Reference to be updated at OCM September 2022 2. Completed
13-Dec-21	15.1.8	Straetgic Risk Register	David Trevaskis	David Trevaskis	Deputy CEO	That Council: 1.Receives the November 2021 Strategic Risk Register as reviewed by the Committee. 2. Amend the City of KAlgoorlie-Boulder Finance and Audit Committee Work Plan to include 6 monthly review of the Strategic Risk Register. 3. Request the CEO to engage an independent consultant to conduct a review of the City's strategic risk register and submit recommendations to the committee for consideration.	1. no further action 2. completed 3. Hall Chadwick engaged to complete work. Report due end of September 2022

Resolution Register 2022							
OCM Meeting Date	Item No	Item Name	Author	Responsible Officer	Department	Council Resolution	Action Progress
28-Mar-22	14.2.1	Compliance Audit Return 2021	Emma Holtum	David Trevaskis	DCEO	That Council: 1. Receive and endorse the submission of the Compliance Audit Return for the period 1 January 2021 – 31 December 2021 to the Department of Local Government, Sport and Cultural Industries in accordance with the Local Government (Audit) Regulations 1996; and 2. Note the actions being undertaken as described in the report to address the issues identified in the Compliance Annual Return.	Complete
28-Mar-22	14.2.2	Financial Management Systems Review 2022	Xandra Curnock	David Trevaskis	DCEO	That Council: 1. Note the requirement for the financial management systems review to be compliant with regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 2. Approve the budget amendment of up to \$25,000 for an external consultant to perform the financial management systems review	Hall Chadwick has been engaged. Review commenced in June 2022. Report due end of September 2022
28-Mar-22	14.2.3	Altus Update - March 2022	Xandra Curnock	David Trevaskis	DCEO	That Council receive the update for the implementation of Altus Core Financials .	Complete
28-Mar-22	14.2.4	Audit and Risk Committee Standing Items March 2022	David Trevaskis	David Trevaskis	DCEO	That Council receive the information.	Complete
23-May-22	14.1.1	2020-21 Annual Financial Report	Xandra Curnock	David Trevaskis	DCEO	That Council: 1. Accepts the Annual Financial Report of the City of Kalgoorlie-Boulder and the accompanying Independent Audit Report for the financial year 2020. 2. Accepts the Auditors Management Report / Findings Report in respect of the financial audit for the financial year 2020-21.	Complete
25-Jul-22	14.1.1	Financial Management Systems Review 2022	Xandra Curnock	David Trevaskis	Directorate Corporate and Commercial	That Council accepts the update on the Finance Management Review for 2022	Complete
25-Jul-22	14.1.2	Audit and Risk Committee Standing Items June 2022	David Trevaskis	David Trevaskis	Directorate Corporate and Commercial	That Council receive the information.	Complete
25-Jul-22	14.1.3	Strategic Risk Register	David Trevaskis	David Trevaskis	Directorate Corporate and Commercial	That Council receives the June 2022 Strategic Risk Register as reviewed by the committee	Complete
25-Jul-22	14.1.4	Reserves at 30 June 2022	Xandra Curnock	David Trevaskis	Directorate Corporate and Commercial	That Council accepts the estimated reserve position at 30 June 2022	Complete
25-Jul-22	14.1.5	Update on loan borrowings	Xandra Curnock	David Trevaskis	Directorate Corporate and Commercial	That Council note the closing position of the loan borrowings at 30 June 2022	Complete



Financial Management Review

City of Kalgoorlie Boulder

June 2022

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1. INDEPENDENT REVIEWER'S REPORT

INDEPENDENT REVIEWER'S REPORT TO THE CHIEF EXECUTIVE OFFICER (CEO) OF THE CITY OF KALGOORLIE BOULDER

At the request of the CEO, Hall Chadwick Audit (WA) Pty Ltd was engaged to conduct a limited assurance review of the appropriateness and effectiveness of the City of Kalgoorlie Boulder's financial management systems and procedures. The objective of the review is to assist the CEO discharge responsibilities in respect to Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended). The review was conducted for the period 1 July 2021 to 30 June 2022.

CEO's Responsibility for Maintaining and Reviewing Financial Management Systems and Procedures

The CEO is responsible for implementing policies, procedures and controls which are designed to ensure the effective and efficient management of the City's resources. In accordance with Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended), the CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures. At least once in every four financial years the CEO is to report the results of those reviews to Council.

Our Responsibility

Our responsibility is to provide a report expressing limited assurance, designed to enhance the confidence of the CEO to assist reporting on the appropriateness and effectiveness of the financial management systems as required by Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended). We conducted our engagement in accordance with Australian Standard on Assurance Engagements ASAE 3500 Performance Engagements issued by the Australian Auditing and Assurance Standards Board and the Audit Guidelines, in order to state whether, based on the procedures performed, anything has come to our attention that causes us to believe that the City's financial management systems have not been operating effectively. Our engagement provides limited assurance as defined in ASAE 3500.

Our objectives in our tender letter were agreed by the City on the 5th May 2022.

Limitations of Use

This report is made solely to the CEO of the City of Kalgoorlie Boulder for the purpose of reporting under Local Government (Financial Management) Regulation 5(2)(c). We disclaim any assumption of responsibility for any reliance on this report to any person other than the CEO of the City of Kalgoorlie Boulder, or for any purpose other than that for which it was prepared. We disclaim all liability to any other party for all costs, loss, damages, and liability that the other party might suffer or incur arising from or relating to or in any way connected with the contents of our report, the provision of our report to the other party, or the reliance on our report by the other party.



Inherent Limitations

A limited assurance engagement is substantially less in scope than a reasonable assurance engagement conducted in accordance with ASAE 3500 and consequently does not allow us to obtain assurance that we would become aware of all significant matters that might be identified in a reasonable assurance engagement. Accordingly, we will not express an opinion providing reasonable assurance.

We cannot, in practice, examine every activity and procedure, nor can we be a substitute for management's responsibility to maintain adequate controls over all levels of operations and its responsibility to prevent and detect irregularities, including fraud. Accordingly, readers of our reports should not rely on the report to identify all potential instances of non-compliance which may occur.

Any projection of the evaluation of the level of compliance to future periods is subject to the risk that the systems may become inadequate because of changes in conditions, or that the degree of compliance with management procedures may deteriorate.

Independence

In conducting our engagement, we have complied with the independence requirements of the Australian professional accounting bodies.

Conclusion

Based on our work described in this report (which is not an audit), nothing has come to our attention to indicate the City of Kalgoorlie Boulder has not established and maintained, in all material respects, appropriate and effective financial management systems and procedures during the period covered by our review being 1 July 2021 to 30 June 2022.

For those aspects of the City of Kalgoorlie Boulder's Financial Management system and procedures which were assessed as having opportunities for improvement, our findings are summarised at Section 2 of this report and detailed observations and comments are within Section 4 of this report.

HALL CHADWICK AUDIT (WA) PTY LTD
ABN: 42 163 529 682

MICHAEL HILLGROVE
Director

Dated this 14th of September 2022
Perth, Western Australia

2. EXECUTIVE SUMMARY

The objective of our engagement as outlined in our tender letter dated 5 May 2022 is to provide a report expressing limited assurance designed to enhance the confidence of the intended user (in this instance the CEO) in the performance of the control environment of the financial management system of the City of Kalgoorlie Boulder (administered by City staff being the Responsible Party) for which the intended user (CEO) is ultimately responsible in accordance with the Act and Regulations.

It includes the performance of assurance procedures designed to test the financial management system and report to the CEO on the appropriateness and effectiveness of the control environment within, as required by Financial Management Regulation 5(2)(c).

Summary of Results

The following is a summary of areas reviewed where nothing has come to our attention to indicate appropriate and effective financial management systems and procedures had not been established and maintained.

AREAS REVIEWED
<p>BANK RECONCILIATION AND PETTY CASH MANAGEMENT Internal controls over bank reconciliations and procedures are operating effectively.</p>
<p>TRUST FUNDS Trust funds adequately controlled and statutory requirements met.</p>
<p>RECEIPTS AND RECEIVABLES Internal controls over receipts and receivables are operating effectively.</p>
<p>FEES AND CHARGES Internal controls over fees and charges are operating effectively and statutory requirements were met.</p>
<p>PURCHASES, PAYMENTS AND PAYABLES (INCLUDING PURCHASE ORDERS) Internal controls over purchases and payables are operating effectively.</p>
<p>PAYROLL Internal controls over payroll are operating effectively.</p>
<p>CREDIT CARD PROCEDURES Internal controls over credit cards are operating effectively.</p>
<p>FIXED ASSETS Internal controls over fixed assets system and procedures are operating effectively.</p>
<p>MINUTES AND MEETINGS Procedures and protocols surrounding meetings and the quality of minutes of a satisfactory standard and in accordance with legislative requirements.</p>
<p>FINANCIAL REPORTS Financial Reports of a satisfactory standard and in compliance with legislative requirements.</p>
<p>BUDGET The adopted budget was of satisfactory form and content and met all statutory requirements.</p>
<p>DELEGATIONS The delegations register complies with statutory requirements.</p>
<p>AUDIT COMMITTEE The audit committee complies with statutory requirements.</p>
<p>INSURANCE Insurance up to date and reviewed annually.</p>
<p>STORAGE OF DOCUMENTS/RECORD KEEPING Records management systems are operating effectively.</p>
<p>GENERAL COMPLIANCE AND OTHER MATTERS Internal controls and restrictions over general journal entries and investments maintained properly. IT general environment considered appropriate for the City's needs.</p>

2. EXECUTIVE SUMMARY

Recommendations

As referred to in Section 1, a brief summary of our findings identified are as follows:

FINDINGS	RATING
<p>CREDIT CARD PROCEDURES</p> <ul style="list-style-type: none"> The policy needs to be updated to reflect the current procedures performed 	Moderate
<p>BANK RECONCILIATIONS</p> <ul style="list-style-type: none"> All Cash and Trust Reconciliations must be performed in a timely manner 	Low

The findings are given a risk rating as an indication of the potential risk if not satisfactorily resolved.

Risk Level	Action Required
Very High	Senior management attention needed and should have a very high priority for immediate action. Immediate action is generally required.
High	Senior management attention needed and should have a high priority for immediate action. Immediate action is generally required.
Moderate	Management responsibility and timeframe for risk reduction must be specified. Corrective action is generally required as soon as possible.
Low	Manage by routine procedures – action when resources permit. Corrective action is required but with a lower priority than higher risks.

Further details are in Section 4 of this report, including our recommendations to assist the City in maintaining an appropriate and effective financial management systems and procedures.

Conclusion

Based on our work performed, nothing has come to our attention to indicate that the City has not established and maintained, in all material respects, appropriate and effective financial management systems and procedures during the period covered by our review being 1 July 2021 to 30 June 2022.

3. SCOPE

Scope

Our review covered the period 1 July 2021 to 30 June 2022 and encompass the following financial systems and procedures of the City:

- Purchases, Payments and Payables (Including Purchase Orders)
- Receipts/Receivables
- Payroll
- Rates
- Bank Reconciliations
- Trust Fund
- Fees and Charges
- Minutes and Meetings
- Financial Reports
- Budget
- Plan for the Future
- Fixed Assets
- Delegations
- Registers
- Audit Committee
- Insurance
- Storage of Documents/Record Keeping
- Credit Card Procedures
- General Compliance and Other Matters

Our review did not cover any provisions of the Act or Regulations which were non-financial in nature.

4. AREAS EXAMINED WITH FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

4.1 Bank Reconciliations and Petty Cash Management

Bank Reconciliations

Reviews of bank reconciliations and procedures for the agreed period were performed with the following observations noted:

Findings / Observations	Recommendations
HC randomly selected two months of bank reconciliations and noted an instance where bank reconciliation was prepared after 15 business days.	Bank reconciliations are recommended to be completed within 15 business days after month end.
HC randomly selected two months of bank reconciliations and noted three instances where outstanding deposits and unrepresented cheques standing stale for more than a month.	Outstanding deposits and unrepresented cheques are recommended to be follow up after a month.

Trust Funds

Reviews of trust fund bank reconciliations and procedures for the agreed period were performed with the following observations noted:

Findings / Observations	Recommendations
10 months of bank reconciliations are reviewed and there are 9 instances where the bank reconciliations are not prepared promptly.	Trust fund reconciliations are recommended to be completed within 15 business days after month end.

Petty Cash Management

Reviews of trust fund bank reconciliations and procedures for the agreed period were performed with the following observations noted:

Findings / Observations	Recommendations
HC randomly selected three months of petty cash reconciliations and noted two instances in GOA reconciliation were signed but not dated; and noted one instance in Admin reconciliation were performed before month end.	Petty Cash reconciliation are recommended to be completed within 15 business days after month end.

4.2 Receipts and Receivables

Review of the receipts and receivables process and procedures, together with randomly selected receipt samples for the agreed period were performed without any weaknesses/observations noted.

4.3 Rates

Review of the rating procedures, including inspection of the rate notices, instalment notices and valuation reconciliation were performed, together with testing of randomly selected samples for the agreed period. There were no weaknesses/observations noted.

4.4 Fees and Charges

Review of the fees and charges procedures, including allocations were performed, together with testing of randomly selected samples for the agreed period. There were no weaknesses/observations noted.

4. AREAS EXAMINED WITH FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

4.5 Purchases, Payments and Payables (including Purchase Orders)

A sample of 15 payment transactions were randomly selected and tested to determine whether purchases were authorized, budgeted and payments were supported, and correctly allocated. The City’s purchases, payments and payables system was also examined to determine if adequate controls were in place in ensuring liabilities are properly recorded and payments are properly controlled.

In general, controls and procedures over payments and payables are operating effectively and are appropriate for the City’s current scope of operations, with the following exceptions being assessed as having the opportunity for improvement:

Findings / Observations	Recommendations
We noted that for purchase above tender threshold, regularly used suppliers would become part of the City’s list of preferred suppliers on VendorPanel and all suppliers are free to apply to be invited to VendorPanel. Evaluation process only starts at the evaluation of quotes.	Every expense area ranging from expenses below tender threshold to above tender threshold should have a preferred supplier list taking into account the price, quality of goods & services. Evaluation of supplier should happen when supplier applied to become preferred supplier on VendorPanel to ensure all suppliers on preferred supplier listing are of high quality.
Noted three instances where proforma invoices dated after actual invoice; one instance where purchase order dater after invoice; four instances where invoice received before requisition occur.	The purchase procedure of Budget > Quote/Tender > Requisition > Purchase Order > Invoice should be followed to ensure every purchase are well budgeted for.

4.6 Payroll

A random sample of 15 individual employees was selected from one randomly selected pay run and for each employee’s pay, the following testing was performed to help ensure:

- the employee existed;
- the correct rate of pay was used;
- non-statutory deduction authorities are on hand;
- time sheets were properly completed and authorised;
- hours worked were properly authorised; and
- allocations were reasonable and correctly posted.

We also tested the first pay of two new employees and the last pay of two terminating employees (randomly selected) from the same pay run.

The City’s payroll system was also reviewed to determine if adequate controls were in place to help ensure wages and salaries were properly processed and payments are properly controlled.

The system described to us and its supporting controls were found to be operating effectively, except for the following:

Findings / Observations	Recommendations
We noted there is no notification given to employees in regard to a pay rise resulting from awards adjustment as per EBA. Awards are adjusted as per EBA from the first pay period after date specified in EBA. There is an instance where we couldn’t match the pay rate as per employment contract to pay rate as per payslips due to this increment from EBA, as no further supporting documents were issued to the employee since the first contract.	Though increment from EBA may be fixed from the beginning of the employment, it is recommended that CKB issue a notification letter to the relevant employee advising the pay rate change on the effective date. This ensure pay rate changes are captured.

4. AREAS EXAMINED WITH FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

Salaries and wages are compared to budget as a whole and was performed monthly.	It is recommended that the comparison to be done for each department so better cost control can be implemented.
Long service leave information is not held in Definitiv, and spreadsheet is prepared yearly to account for LSL eligibility.	Long service leave reconciliation should be done every month to capture errors timely.

4.7 Credit Card Procedures

A review of the City’s credit card procedures was performed to determine if adequate controls were in place.

26 credit cards are currently in use. We randomly selected 10 credit card transactions across the cards to determine whether they are legitimate and usual in the context of the City’s operations. This included:

- sighting tax invoices;
- ascertaining whether the transaction is for bona fide City business;
- ensuring the purchase is budgeted for;
- determining whether transactions are in line with the City’s policy; and
- determining whether the credit card reconciliation and reporting are carried out as per the City’s credit card policy.

Upon review, the following observations noted:

Findings / Observations	Recommendations
<p>As per the City’s credit card policy, as part of the process for credit card reconciliation and reporting, the cardholder sign and date the credit card statement with supporting documentation attached stating 'all expenditure is of business nature'. In our findings, CKB have moved to an electronic coding system and no longer have manual approvals of statements.</p> <p>As per the City’s credit card policy, the allocation of the credit card was approved by the CEO & copy of the credit card application form signed by the cardholder and two signatories to the City’s bank account. In our findings, CKB mentioned they don’t require two signatories on the bank account for the credit card application. They require their manager, General Manager and CEO approval.</p> <p>Credit card policy is not up to date with all the changes taken place.</p>	<p>Recommend CKB to update its credit card policy to reflect the updated process.</p>

4.8 Fixed Assets

Review of the fixed assets procedures, including controls over acquisition and disposal of assets, updating of the fixed assets register and reconciliation of the fixed assets register to the general ledger, together with selected depreciation samples for the agreed period were performed. There were no weaknesses/observations noted.

4. AREAS EXAMINED WITH FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

4.9 Minutes and Meetings

Council and Committee meeting minutes were reviewed to ensure compliance with procedures and protocols with no weaknesses/observations noted.

4.10 Financial Reports

The previous period annual report for the 2021 Financial year (including financial report) and monthly financial reports were reviewed for compliance with legislative requirements with no weaknesses/observations noted. At the time of producing this report, the financial report for the current period 2022 has not been finalised thus we have relied on the prior year's report.

4.11 Budget

We obtained an understanding of the budget process without any weaknesses/observations noted.

4.12 Plan for the Future

The City currently has in place the Long-Term Financial Plan (2020 – 2030), Strategic Community Plan (2020-2030) and Corporate Business Plan (2021 – 2024). From examination, all plans appear to meet all statutory requirements and no issues are noted.

4.13 Registers

From our reviews of all Registers, we are satisfied that they meet all regulatory requirements, no other matters were noted.

4.14 Delegations

From our reviews performed on the areas of scope, in relation to the delegation of duties, no matters were noted.

4.15 Audit Committee

The City's establishment of its audit committee and the constituted membership was examined as well as the review of all committee minutes during the period. No concerns noted.

4.16 Insurance

No matters were noted from our discussions with management and review of insurance policy documents. Insurance policies are purchased and updated annually.

4.17 Storage of Documents / Record Keeping

We note that the City follows their Record Keeping Policy which includes online storage or all documentation as well as physical archived storage. No matters were noted from our discussions with management.

4. AREAS EXAMINED WITH FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

4.18 General Compliance and Other Matters

Investments

Internal control procedures and restrictions over investments are properly maintained and complied with the Local Government (Financial Management) Regulation.

General Journals

Internal control procedures over general journals are properly maintained for the level of operations.

IT General Environment

We have obtained an understanding of the City's IT general environment, including general controls such as access to the computer system, regular changes to passwords and data back-up. An IT Disaster recovery test occurred with no incidents occurring, thus we are satisfied.

5. DISCLAIMER

The objective of this review as outlined Section 1 of this report as presented, is to assist the Chief Executive Officer of the City of Kalgoorlie Boulder discharge responsibilities in respect to Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (as amended).

It has been prepared by Hall Chadwick Audit (WA) Pty Ltd for this sole purpose. It is not intended to be used by any other individual or organisation.

Confidential – this document and the information contained in it are confidential and should not be used or disclosed in any way without our prior consent.

Western Australian Auditor General's Report



Fraud Risk Management – Better Practice Guide



Report 20: 2021-22

22 June 2022

**Office of the Auditor General
Western Australia**

Report team:

Carl Huxtable
Chiara Galbraith

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for those with visual impairment.

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Fraud Risk Management
– Better Practice Guide**

Report 20: 2021-22
June 2022

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

FRAUD RISK MANAGEMENT – BETTER PRACTICE GUIDE

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

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

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

CAROLINE SPENCER
AUDITOR GENERAL
22 June 2022

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Auditor General's overview

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



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

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

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

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

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

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

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

Part 1: Introduction

1.1 About this guide

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

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

1.2 Who should use this guide

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

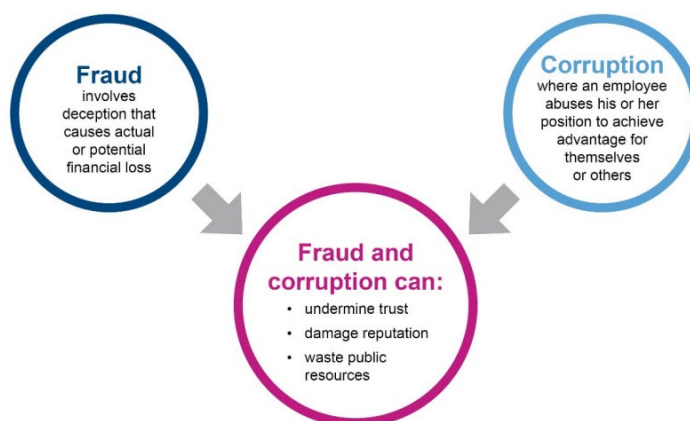
Parts 1 and 2 are intended for directors general, chief executive officers, managers and other key decision makers. Part 1 outlines the high-level principles entities should apply to fraud and corruption risk management and Part 2 highlights the importance of entities implementing an effective fraud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

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

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

1.3 What is fraud and corruption

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



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

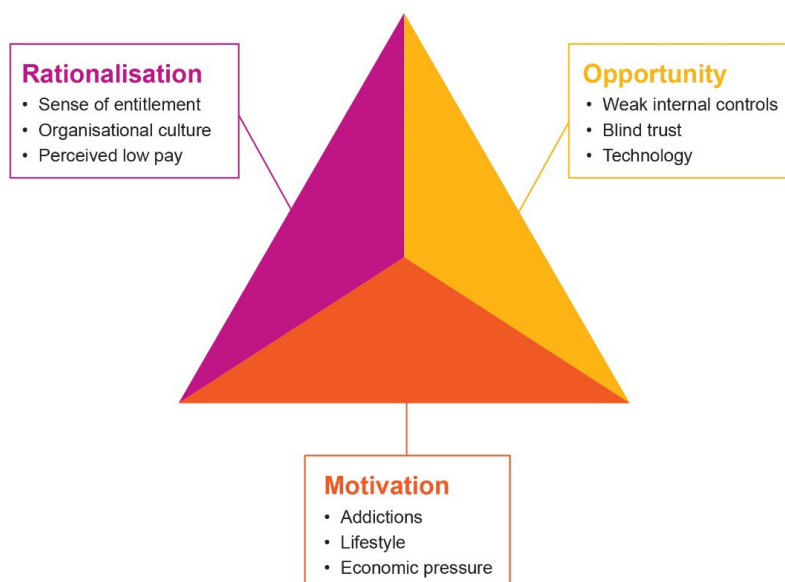
Figure 1: Definitions of fraud and corruption

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

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

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

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



Source: OAG adapted from Other People’s Money¹

Figure 2: The fraud triangle

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

1.4 Fraud control principles

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

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

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

Source: OAG

Table 1: Foundation principles for fraud control

1.5 Acknowledgements

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

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

Part 2: Why develop a fraud risk management program

2.1 Overview

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

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

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

2.2 Public sector requirements

Entities are required to consider their risks and implement protections.

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

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

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

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

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

2.3 Impact of fraud in the WA public sector

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

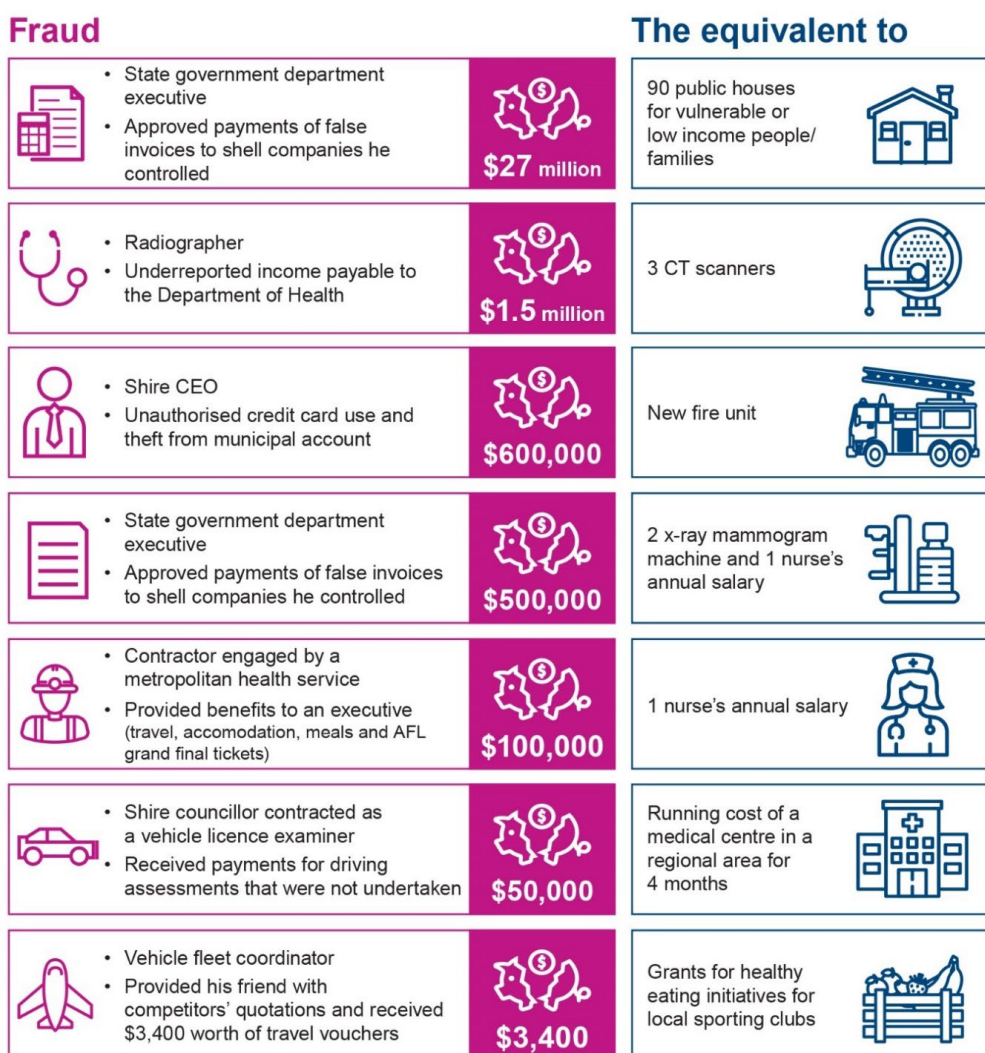
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annual turnover.³ If this estimate is an accurate reflection of actual fraud losses within the WA public sector, the impact on the people of WA, and the services to them, is considerable.

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

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



Source: OAG

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

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

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

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

2.4 Status of fraud control maturity across the sector

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

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

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

Source: OAG

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

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

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

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

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

Source: OAG

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

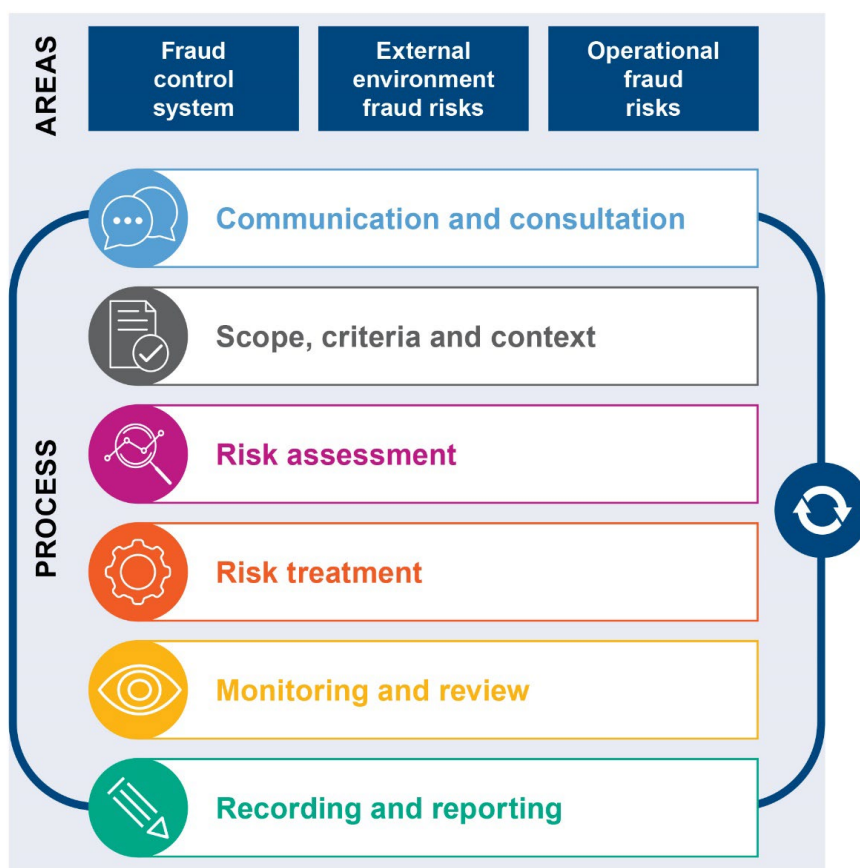
Part 3: How to develop a fraud risk management program

3.1 Overview

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

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

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



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

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

3.2 Where to look for fraud vulnerabilities

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

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

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

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

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

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

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

Table 4: Elements of a fraud control system

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

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

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

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

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

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

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

Table 5: External factors that can impact an entity

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

3.3 Fraud risk management process

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

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

Communication and consultation

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



Communication and consultation are intended:
“...to assist stakeholders in understanding risk, the basis on which decisions are made and the reasons why particular actions are required.”⁵

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

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

Source: OAG

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

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

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

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

Scope, context, and criteria

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



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

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

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

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

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

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

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

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

Source: OAG

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

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

Risk assessment

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

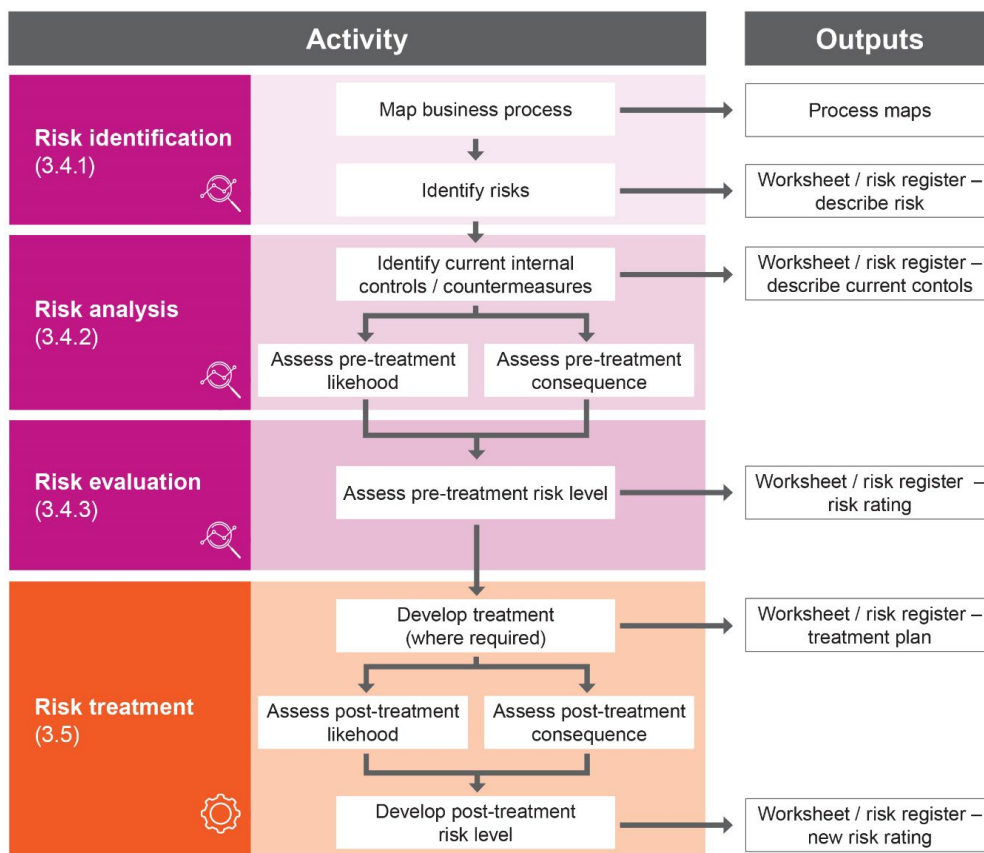
If an entity has a detailed risk assessment approach, then it is logical and likely more efficient to apply that for fraud risks as well.

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

- risk identification
- risk analysis
- risk evaluation.

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





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

Figure 5: Risk assessment and treatment stages overview

Identifying risks

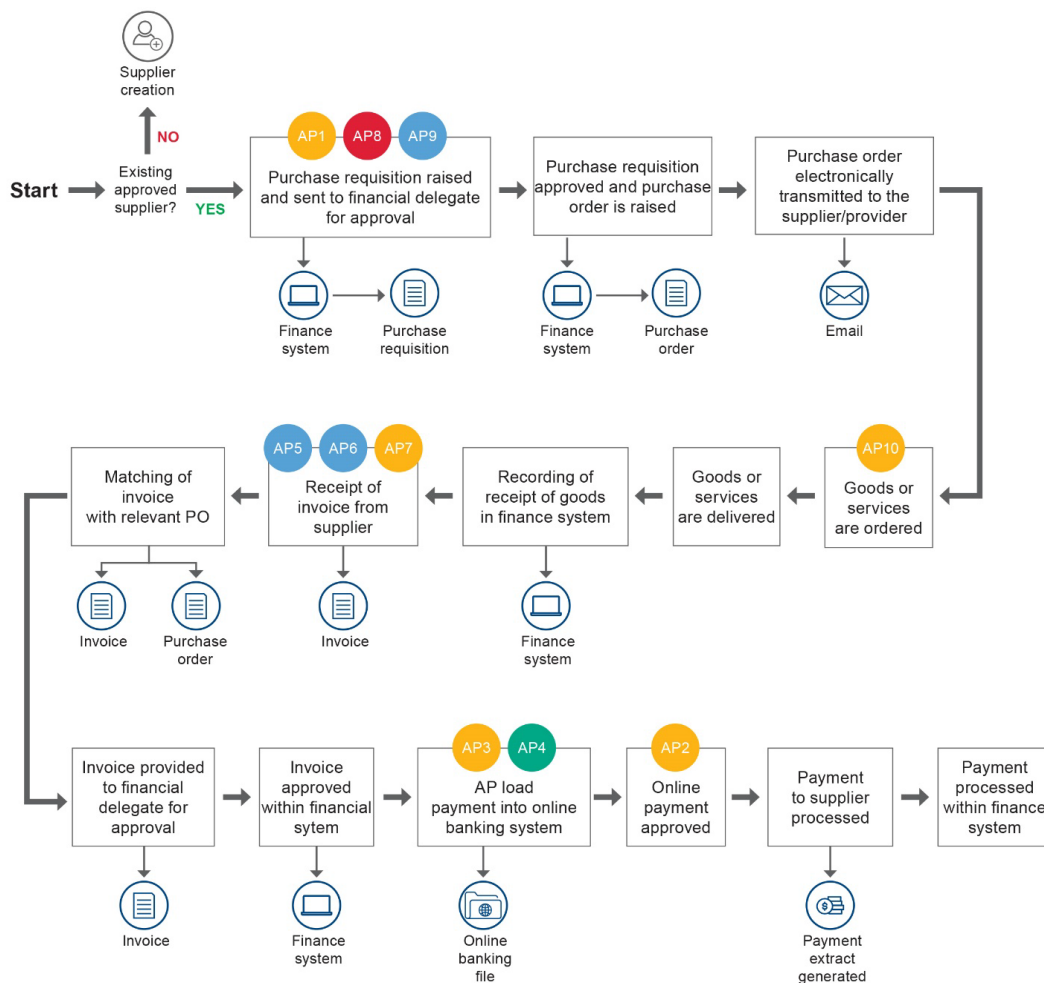
Think like a fraudster. Discover what you don't know.

Risk identification involves:
 "... finding, recognising and describing risks that might help or prevent an organisation achieve its objectives."⁷

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

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

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



Source: OAG

Figure 6: Accounts payable process map

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

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

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

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

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

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

Appendix 5.3 includes:

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

Analysing fraud risks

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

Risk analysis is:

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

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

An analysis of each risk includes considering:

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

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

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

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

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

Source: OAG

Figure 7: Example of a risk assessment matrix

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

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

Source: OAG

Table 8: Better practice examples of the risk analysis stage

Evaluating fraud risks

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

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

The purpose of risk evaluation is to:

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

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

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

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

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

Source: OAG

Table 9: Better practice examples of the risk evaluation stage

Risk treatment

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



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

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

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

The aim of risk treatment is to:
 “.. *select and implement options for addressing risk.*”¹²

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

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

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

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

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

Source: OAG

Table 10: Better practice examples of the risk treatment stage

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

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

Monitoring and review

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



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

Monitoring and review is:

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

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

Source: OAG

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

Recording and reporting

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



Risk management process and its outcomes should be:

“... documented and reported through appropriate mechanisms.”¹⁴

¹³ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.6.

¹⁴ AS ISO 31000:2018 *Risk management - Guidelines* Clause 6.7.

The fraud risk assessment worksheet details several key processes and outcomes that should be documented including the methodology for the risk assessment, the results and the response.

Recording and reporting	Better practice
Detailed recording of fraud risk assessment process	<ul style="list-style-type: none"> Worksheets include adequate information that demonstrates reason for decisions made and actions taken
Ongoing monitoring and periodic review of the fraud risk management process and its outcomes is planned, and responsibilities clearly defined	<ul style="list-style-type: none"> Updates provided to senior management and those charged with governance on progress Monitoring through audit committee Documented responsibilities for undertaking fraud risk management are outlined in the entities' FCS

Source: OAG

Table 12: Better practice examples of the recording and reporting stage

Conclusion

Fraud is a pervasive and growing issue within Australia. Fraud can be initiated by employees or close associates of an entity and, increasingly, by parties with no apparent connection to the entity. It can also involve collusion between internal and external parties.

Historically, the approach of many Australian entities to fraud risk management has been wholly reactive. Entities that embrace adequate and proportionate approaches to managing fraud risks will increase their chance of reducing fraud events.

We encourage entities to use this guide along with the tools and any other available resources when applying AS ISO 31000:2018 – *Risk management - Guidelines* and AS 8001:2021 – *Fraud and corruption control* to manage the risk of fraud against their entity. While fraud risks cannot be eliminated, a robust and well-resourced fraud risk management program can minimise the likelihood and consequences of fraud events.

Appendix 1: Glossary

Term	Definition
Better practice guide (BPG)	A fraud risk assessment better practice guide (this report).
Bribery	Offering, promising, giving, accepting or soliciting of an undue advantage of any value (either financial or non-financial) directly or indirectly, and irrespective of location(s), in violation of applicable law, as an inducement or reward for a person acting or refraining from acting in relation to the performance of that person's duties.
Cloud computing	The practice of using a network of remote servers hosted on the internet to store, manage, and process data, rather than a local server or a personal computer.
Close associate	A person with a close connection with the organisation other than an employee (e.g. director, consultant, contractor).
Collusive tendering	The act of multiple tenderers for a particular contract colluding in preparation of their bids – also often referred to as bid rigging.
Conflict of interest	A situation in which a person is in a position to derive personal benefit from actions or decisions made in their official capacity.
Corruption	Dishonest activity in which a person associated with an entity (e.g. director, executive or employee) acts contrary to the interests of the entity and abuses their position of trust in order to achieve personal advantage or advantage for another person or entity.
Cryptocurrency	A digital currency in which transactions are verified and records maintained by a decentralised system using cryptography, rather than by a centralised authority.
Data theft	Also known as information theft. The illegal transfer or storage of personal, confidential, or financial information.
Enterprise risk	Risks arising from the general operation of an entity that can impact on the entity's ability to meet its objectives (refer also definition of 'risk' below).
FCS	Fraud Control System - a framework for controlling the risk of fraud against or by an entity.
Fraud	Dishonest activity causing actual or potential gain or loss to any person or entity including theft of moneys or other property by persons internal and/or external to the entity and/or where deception is used at the time, immediately before or immediately following the activity.
Identity fraud	Also known as identity theft or crime. It involves someone using another individual's personal information without consent, often to obtain a benefit.
Internal control	Internal control is a process, effected by an entity's board of directors, management and other personnel, designed to provide reasonable assurance that information is reliable, accurate and timely.
Malware	Malicious software intentionally designed to cause disruption to a computer, server, client, or computer network, leak private information, gain unauthorised access to information or systems, deprive user's access to information or which unknowingly interferes with the user's computer security and privacy.

Term	Definition
Nepotism and/or Cronyism	Where the appointee is inadequately qualified to perform the role to which he or she has been appointed. The appointment of friends and associates to positions of authority, without proper regard to their qualifications.
OAG	The Office of the Auditor General.
PESTLE model	Consideration of 6 external environmental factors that can impact an entity, namely the political, economic, social, technological, legal and environmental factors.
Phishing and/or Spear-phishing	Cyber-intrusion. Theft of intellectual property or other confidential information through unauthorised systems access.
Ransomware	Form of malware designed to encrypt files on a device, rendering any files and the systems that rely on them unusable.
Risk	The effect of uncertainty on objectives. An effect is a deviation from the expected. It can be positive, negative or both, and can address, create or result in opportunities and threats.
Risk appetite	The level of overall risk an entity is prepared to accept in pursuing its objectives.
Risk tolerance	The level of risk an entity is prepared to accept in relation to specific aspects of its operation – the practical application of the concept of ‘risk appetite’ to specific risk categories (relevantly to the subject of this guide, this can include application of an entity’s risk appetite to the concept of fraud risk).
Social engineering	A broad range of malicious activities accomplished through human interactions (e.g. psychological manipulation of people into performing actions or divulging confidential information).

Appendix 2: References

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Appendix 3: Fraud control system benchmarking tool

An important component of the periodic assessment of the efficacy of an entity's FCS is to determine whether an entity's FCS aligns with the requirements and guidance set out in the standard, in effect, a benchmarking of the entity's fraud control program against the requirements and guidance of the standard. An organisation's performance against each element of the standard can be assessed in accordance with a 5-element rating scheme as set out below.

Alignment with AS 8001:2021 – Fraud and corruption control best practice model		Rating
Meeting better practice		5
Approaching better practice		4
Minimum acceptable level		3
Inadequate but some progress made towards better practice		2
Inadequate - no progress towards achieving better practice		1

The following are the relevant steps required to prepare and deliver an FCS benchmarking project:

Step 1	Consult and collaborate across the entity in a consideration of the FCS benchmarking model and determine which, if any, elements of the model are not relevant to the entity's own circumstances, make necessary adjustments to the model in preparation for analysis. ¹⁵
Step 2	Gather all entity documentation pertaining to the control of fraud risk within the entity – this would include: <ul style="list-style-type: none"> • current FCS documentation • current governing body charter • most recent fraud risk assessment • the entity's disciplinary procedures • recent analysis of awareness raising activities within the entity • most recent external environmental scan analysis

¹⁵ e.g. requirements and guidance of AS 8001:2021 Section 3.6 Performance Based Targets may not be relevant to public sector entities and could therefore be removed from the model.

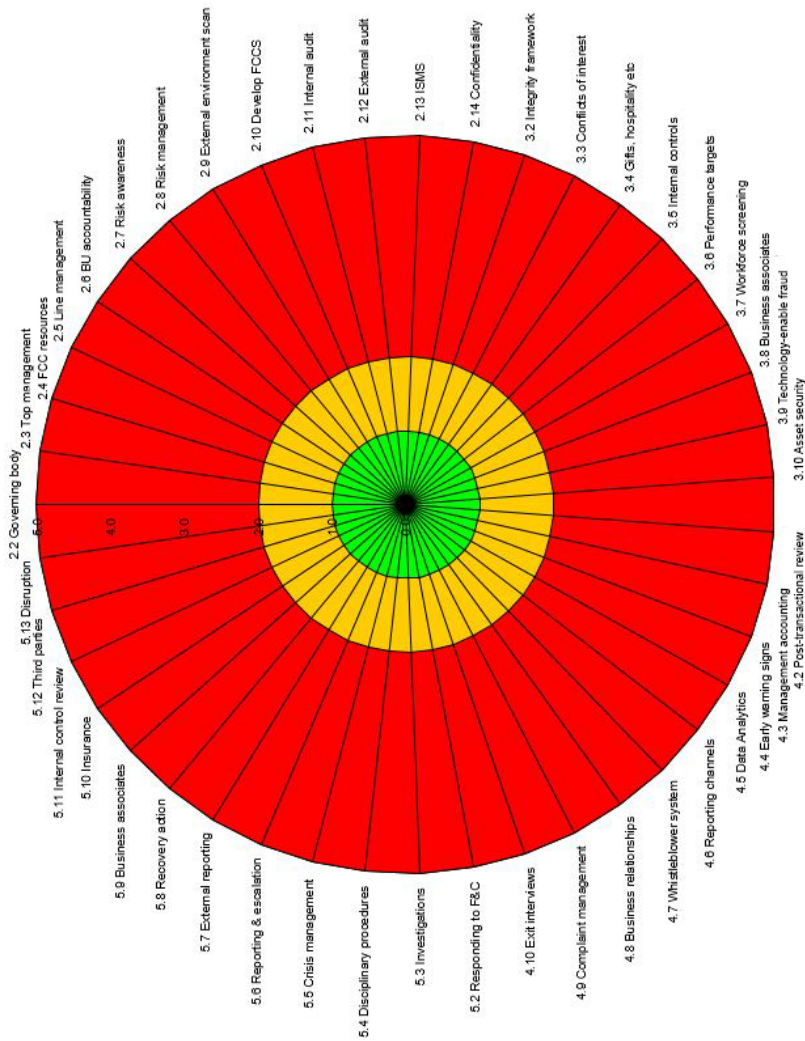
	<ul style="list-style-type: none"> • internal audit charter • any recent internal audit reports in relation to fraud risk management • all integrity related documentation • current workforce screening policy • current cybersecurity / information system management policies • a summary of the last 5 years fraud incidents covering results could provide insight into common activities, themes and weaknesses. Details such as number of events per year, fraud theme (procurement, CC etc), quantum, fraud substantiated Y/N, vulnerability identified, how vulnerability treated, date vulnerability treated • reports of analysis of internal control efficacy including pressure testing transactions.
Step 3	<p>Consult broadly across the entity to arrive at a realistic and reliable assessment of the entity's current performance against each relevant element of AS8001:2021. Consultation would include:</p> <ul style="list-style-type: none"> • if a relevant policy or procedure is currently in place or is proposed • the frequency of review of all relevant policies and procedures • if there is adequate resourcing to ensure that the FCS is properly and effectively administered • the culture within the entity in terms of adherence to the key elements of the FCS.
Step 4	<p>Collaborate with relevant system and process owners to arrive at a rating on a scale of 1 to 5 for each element of the FCS being assessed in terms of its current alignment with AS 8001:2021.</p>
Step 5	<p>Consult broadly within the organisation in relation to initiatives currently in train for implementation in the future, collaborate with relevant system and process owners to arrive at a rating on a scale of 1 to 5 for each element of the FCS being assessed in terms of its future alignment with AS 8001:2021 on the assumption that the initiative is fully implemented.</p>
Step 6	<p>Enter scores into the model and review the output chart.</p>
Step 7	<p>Present to the relevant oversight committee within the entity.</p>
Step 8	<p>Implement remedial action required for the entity to better align with the better practice model per AS 8001:2021.</p>
Step 9	<p>Monitor the ongoing efficacy of the FCS in light of this analysis over time.</p>

Presentation of the benchmarking analysis

The outcome of this analysis can be usefully presented in a variety of tabular or graphical formats. The way in which the benchmarking analysis results are presented will depend on the needs of the entity. One particularly visual way of presenting the outcomes of the benchmarking analysis is by way of a 'spider-web' diagram as shown below.

A Microsoft Excel tool is provided on our website with detailed instructions to assist in the preparation of this analysis and production of the spider web diagram is detailed below.

The spider web diagram is particularly useful for presenting current and future state alignment of an entity's FCS with AS 8001:2021 and for showing improvement over time. For example, if a spider web diagram depicting the current and anticipated alignment of the entity's FCS with AS 8001:2021 is presented to each meeting of the relevant oversighting committee (e.g. an audit committee) the committee would be able to efficiently monitor progress against action items initiated to address identified gaps.



The green area	Represents the entity's current alignment with the requirements and guidance of AS 8001:2021.
The amber area	Represents the entity's anticipated future alignment with the requirements and guidance of AS 8001:2021 once initiatives currently in train are fully implemented. Theoretically, the amber area should progressively turn to green over the projected implementation timeframe.
The red area	Represents the current 'gap' between either the current alignment (green) or anticipated future alignment (amber) with the requirements and guidance of AS 8001:2021.

Appendix 4: External threat assessment tool

Assessment of external threats using the PESTLE model requires a rigorous 7-step process as follows:

- Step 1:** Consult and collaborate across the entity, make necessary adjustments to the worksheet in preparation for analysis.
- Step 2:** Gather all documentation pertaining to external threats in the environment in which the entity operates or is considering operations.
- Step 3:** Consider the most recent fraud risk assessment conducted in relation to the entity's operation.
- Step 4:** In collaboration with risk and process owners, consider the six PESTLE factors that could impact the entity's fraud risks.
- Step 5:** Identify external factors that need to be addressed by the entity to more effectively control fraud risks.
- Step 6:** Develop risk treatments for risks that need to be further mitigated and adjust in fraud risk assessment and fraud control system.
- Step 7:** Review external threats periodically.

The following is an example worksheet for assessing external threats against an entity using the PESTLE model.

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
Political			
To identify the political situation of the country in which the organisation operates, including the stability and leadership of the government, whether there is a budget deficit or surplus, lobbying interests and international political pressure.	<ol style="list-style-type: none"> Has there been a recent change in government (at local, state or federal level)? Is there any anticipated change in government funding foreshadowed? How will a change in funding impact the entity's fraud exposure (e.g. an increase in funding for grants or a decrease in funding for administration)? Is there any legislative change anticipated in relation to employment law that may impact the entity's ability to manage its fraud exposure? 	Insert text	Insert text

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
	<ol style="list-style-type: none"> 4. Is there a likely increase or reduction in government mandated regulation? 5. If yes, will that give rise to an increase in the entity's fraud exposure (either internally or externally initiated fraud)? 6. Are there any other political factors the entity should consider? 		
Economic			
<p>To determine the economic factors that could have an impact on the organisation, including interest rates, inflation, unemployment rates, foreign exchange rates and monetary or fiscal policies.</p>	<ol style="list-style-type: none"> 1. Are all economies in which the entity operates currently stable? 2. If there are indications of instability in an economy in which the entity operates, to what degree will this impact the risk of fraud within or against the entity? 3. Are there any key economic decisions (either recently implemented or in contemplation) likely to have an impact on the entity's fraud exposure (e.g. rising interest rates, a change in taxation rates)? 4. Is there currently significant pressure on wages and salaries that could act to reduce disposable income of the general population and to what degree could that impact on the entity's fraud exposure? 5. Is there likely to be a change in employment levels in the economy in the next three to five years? 	<p>Insert text</p>	<p>Insert text</p>

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
	and the general public? 3. Does the entity embrace leading edge cyber-security? 4. Does the entity have strict policies governing the use of its IT equipment by the workforce for personal purposes? 5. Does the entity have strong controls over the use of technology in the course of remote working? 6. Does the entity closely monitor developments in technology-enabled fraud? 7. Are there any other technological factors that the entity should consider?		
	Legal To identify how specific legislation, including industry specific regulations, and case law are affecting or could affect the organisation's future operations.		
	1. Does the entity have a strong compliance function? 2. Does the entity have a strong sense of its own duties of integrity when interacting with external parties (i.e. is there a risk of the entity itself being accused of fraudulent or other illegal conduct)? 3. Are there indicators of significant change in the regulatory landscape affecting the entity? 4. Is the entity aware of its vicarious liabilities in relation to the conduct of members of its own		

PESTLE factor	Example questions to consider	External threat assessment	Action to be taken (risk assessment, risk treatments, fraud control system)
	workforce?		
5.	Are there any other legal factors that the entity should consider?		
Environmental			
To identify how local, national and international environmental issues are affecting or could affect the organisation.	1. Does the entity operate in circumstances where there is a likelihood of a high environmental impact?		
	2. If so, does this give rise to any raised risk of manipulation of financial or non-financial reporting?		
	3. Are there any other environmental factors that the entity should consider?		

Appendix 5: Tools to support the fraud risk management process



A5.1 Communication and consultation tool

Fraud risk owners can sometimes encounter problems with those responsible for developing, implementing and maintaining fraud controls relating to their risks. This may be because a control owner is experiencing staffing or funding constraints or they lack the requisite expertise. In these circumstances the person tasked with performing the fraud risk program can assist through:

- requesting progressive pieces of work
- fostering productive linkages between parties responsible for fraud control
- providing expert advice to stakeholders
- seeking strategic support from the senior staff to formulate solutions to impediments at the operational or program level.

The table below describes some methods for communication and consultation across an entity.

<p>Structured one-on-one discussion with the process / risk owners</p>	<p>Speak with relevant business units – the people who work with the systems and processes every day. Meet one-on-one to facilitate an enhanced understanding of relevant risk and control issues.</p>
<p>Convene focus groups with process and risk owners and stakeholders</p>	<p>Facilitate detailed discussion of fraud risks with focus groups along with one-on-one meetings as an effective way to identify risks, internal controls that should mitigate those risks, whether they are operating as intended (think like a fraudster), assessing risks and developing effective risk treatments.</p>
<p>Seek input on fraud risk matters from across the entity</p>	<p>Invite the entire workforce to provide their input in relation to the entity's fraud exposures in an online survey.</p>
<p>Regular reporting to the project management committee</p>	<p>A project to manage fraud risk should be subject to a rigorous program of two-way communication between the oversight committee and the practitioner/team tasked with the project.</p>
<p>External communication and consultation</p>	<p>The project committee and the team responsible for delivering the project should consider the benefits of communication and consultation with parties external to the entity such as regulators, subject matter experts and peer organisations.</p>
<p>Reporting to the audit and risk committee</p>	<p>It is important for an audit and risk committee to be informed of developments in relation to fraud risks because they are responsible for overseeing the entity's risk management and internal controls.</p>



A5.2 Scope context and criteria tool

Fraud risk assessment “XX Process”	
Factor	Definition
Scope	<p>The boundaries within which the fraud risk assessment will take place.</p> <ul style="list-style-type: none"> • The specific parts of the XX process to be assessed for fraud risks. • The business units and operational teams involved in the processes to be assessed. • Tools to be used in the fraud risk assessment. • Logistical considerations, milestones and timelines for completing the fraud risk assessment.
Context	<p>The internal and external factors influencing the environment the entity operates in.</p> <p>Internal factors may include:</p> <ul style="list-style-type: none"> • The strategic objectives of the entity and how this influences the XX process. • The existing employee level in the XX process and their experience, as well as their level of training in identifying indicators of potential fraud. <p>External factors include:</p> <ul style="list-style-type: none"> • Increasing fraud trends targeting XX process. • Recent known scams in the public domain that have been uncovered.
Criteria	<p>Likelihood and consequence criteria aligned to an entity’s existing risk framework that can be used to rate fraud risks identified in the fraud risk assessment.</p> <ul style="list-style-type: none"> • Likelihood criteria is a rating scale (i.e Extremely unlikely to Almost certain) set by the entity to identify the expected frequency of a fraud risk in the XX process being realised, both with no internal controls in place (inherent) and existing controls in place (residual). • Consequence criteria is a rating scale (Low – Catastrophic) across a number of defined loss factors (i.e. financial damage, reputational damage, legal damage), to identify the expected impact of a fraud risk in the XX process being realised both with no internal controls in place (inherent) and existing controls in place (residual). • What is acceptable frequency / consequence.



A5.3 Risk assessment tools

A5.3.1 Example fraud risk assessment worksheet

A fraud risk assessment worksheet can be used to document all relevant information for each risk identified and assessed. Having applied the worksheet for this purpose it can also then be used as a risk register (alternatively, identified and assessed fraud risks could be included in the entity's enterprise risk register).

Fraud Risk (Short Title)		Risk Level		Description of Risk		
AP 1	Corruption in procurement (kickbacks)	Pre-treatment Very High	Post-treatment High	Procurement employee obtains a benefit from a supplier on the understanding that the employee will award work to the supplier.		
Current Internal Controls		Overall Ratings		Proposed Treatment (if Applicable)		
Rating		System Business Unit		Rating Responsibility		
Documented policies and procedures for procurement transactions >\$50,000 are in place.	Partially Effective	Pre-treatment	Internal Control	Training and awareness initiatives for staff.	Effective HJG	High
Conflict of interest declaration forms are required to be completed by all staff.	Effective	Consequence	Likelihood	Regular review of the conflict of interest declaration register.	Effective HJG	Medium
Independent evaluation of tender bids are undertaken	Ineffective	Post-treatment	Likelihood	Documented evaluation reports to be prepared and submitted to those charged with governance.	Effective HJG	High
Missing control: There is no regular transaction review of purchases over \$50,000.	Ineffective	Internal Control	Consequence	Finance to review regular reports (i.e. monthly) with expenditure broken down by vendor.	Effective HJG	Medium
Due diligence is performed on successful vendors.	Partially Effective	Likelihood	Likelihood	Due diligence checks should include open source information background checks on Directors.	Effective HJG	Low
An independent party reviews any vendor complaints from the tender process.	Partially Effective	Internal Control	Likelihood			
Risk Owner HJG	Department Procurement	System Business Unit Accounts Payable	Division Finance	Entered By JNH	Date Assessed 13 May 22	

The following is a short summary of the information that would be recorded on each risk assessment sheet (note that much of the information referred to in the following table will not have been prepared in the risk identification stage when the fraud risk worksheet is first created. The worksheet is intended to build over time as the entity works its way through the identification, analysis, evaluation and treatment development phases).

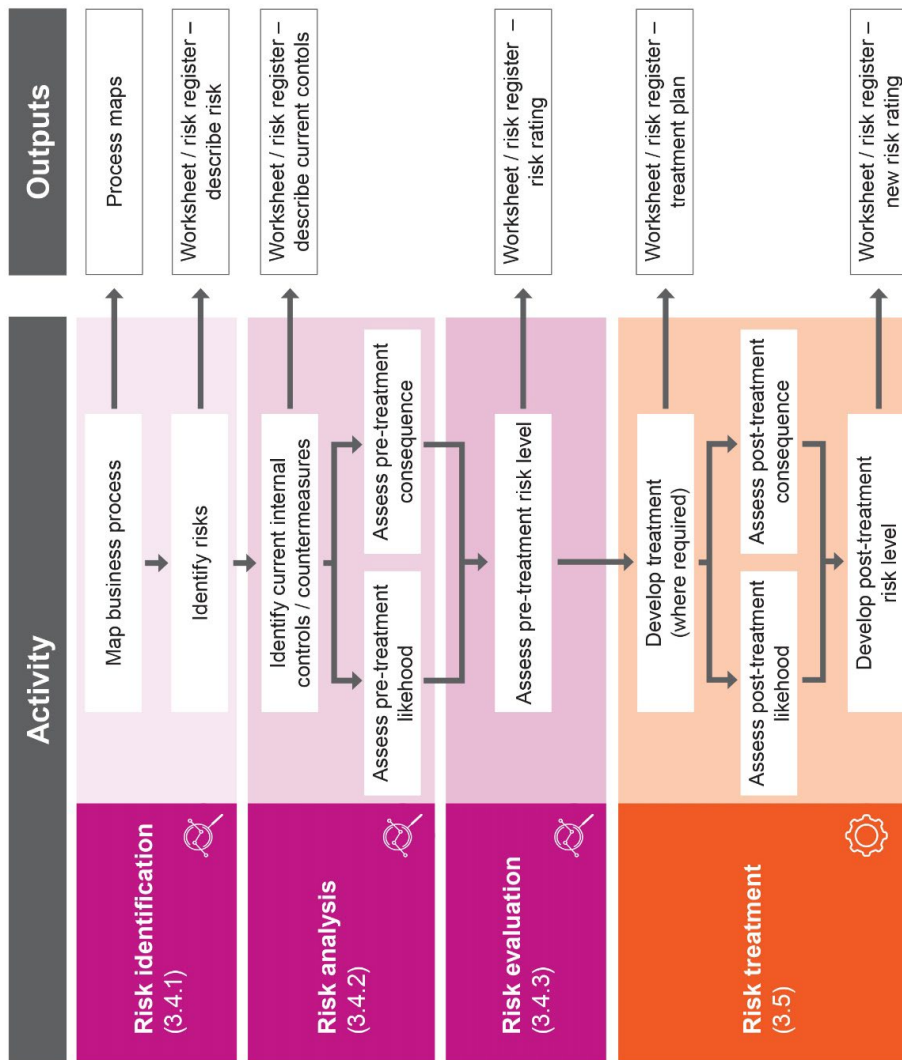
As noted above, each identified risk should be recorded on a separate risk assessment worksheet. The risk assessment worksheet can then be used as the entity's register of fraud risks. Alternatively, identified and assessed fraud risks can be recorded in the entity's enterprise risk register.

Data field	Information to be recorded (for each risk)
Fraud Risk Number	A reference number unique to each risk – the risk number is used in all outputs of the risk assessment process.
Fraud Risk (Short Title)	Short description of the risk that is generally used to identify the risk being discussed in relevant outputs.
Description of Risk	A more detailed outline of the risk consistent with the short title.
Risk Owner	The individual or position within the business unit who has primary responsibility for the business systems relevant to the identified fraud risk.
Department	The department to which the business unit belongs (see below).
System Business Unit	The business unit that has most control of the business systems and processes relevant to the identified risk.
Entered By	The individual or position who entered the fraud risk particulars into the risk assessment worksheet.
Date Assessed	The date on which the worksheet was populated.
Current Internal Controls	A short active title / description of each existing internal control (e.g. "System controls only allow limited authorised users to change bank accounts") and a short statement as to how the internal control mitigates the risk.
Current Internal Controls Rating	A rating on an appropriate scale (i.e. "Ineffective", "Partially Effective" or "Effective") of the effectiveness of each internal control on mitigating the risk.
Proposed Treatment (If Applicable)	Treatments the entity proposes to take to strengthen the existing internal control framework and reduce the risk rating to an acceptable level.
Proposed Treatment (If Applicable) Rating	A rating on an appropriate scale (i.e. "Ineffective", "Partially Effective" or "Effective") of the effectiveness of each treatment on mitigating the risk.
Proposed Treatment Priority	The proposed priority of the treatment.
Overall Ratings – Pre-treatment Internal Control	A rating on an appropriate scale (i.e. "Ineffective", "Partially Effective" or "Effective") of the overall effectiveness of the existing internal control framework on mitigating the risk.

Data field	Information to be recorded (for each risk)
Overall Ratings – Pre-treatment Likelihood	A rating on an appropriate scale (i.e. “Almost Certain” to “Rare”) of the likelihood of a risk being realised with the existing internal control framework.
Overall Ratings – Pre-treatment Consequence	A rating on an appropriate scale (i.e. “Extreme” to “Negligible”) of the consequence of a risk being realised with the existing internal control framework.
Overall Ratings – Post-treatment Internal Control	A rating on an appropriate scale (i.e. “Ineffective”, “Partially Effective” or “Effective”) of the overall effectiveness of the post-treatment internal control framework on mitigating the risk.
Overall Ratings – Post-treatment Likelihood	A rating on an appropriate scale (i.e. “Almost Certain” to “Rare”) of the likelihood of a risk being realised with the post-treatment internal control framework.
Overall Ratings – Post-treatment Consequence	A rating on an appropriate scale (i.e. “Extreme” to “Negligible”) of the consequence of a risk being realised with the post-treatment internal control framework.
Overall Risk Rating Pre-treatment	A rating on an appropriate scale (i.e. “Very High” to “Low”) of the fraud risk level by reference to the risk matrix (taking into account the assessed effectiveness of pre-existing internal controls).
Overall Risk Rating Post-treatment	A rating on an appropriate scale (i.e. “Very High” to “Low”) of the fraud risk level by reference to the risk matrix taking into account the assessed effectiveness of the post-treatment internal control framework.



A5.3.2 Risk assessment and treatment process overview



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



A5.3.3 Key fraud risk identification questions

Some key questions to ask when trying to identify fraud risks are listed below.

Key questions that need to be asked in identifying fraud risks
If I wanted to steal from this entity, knowing what I know about the current business systems process and internal controls, how would I do it?
If I wanted to get some sort of improper financial or non-financial advantage out of my position, how would I do it?
What do I know about this process that nobody else knows or checks?
Who has sole control over specific systems or processes that nobody else has visibility over?
What forms of payment does this process have – is it cash, card, EFT etc?
How can this process be made easier for the process owner at the expense of the entity?

A5.3.4 Commonwealth Fraud Prevention Centre’s ‘Actor, Action, Outcome’ method of describing fraud risks¹⁶

An effective method for describing fraud risk is to consider the actor, action and outcome. The level of detail is important when describing fraud risks. Without sufficient detail it becomes difficult to consider the factors (i.e. actors and actions) that contribute to the fraud risk and how fraud controls will specifically address these contributing factors.

An example of a poorly defined fraud risk from the invoice payment process provided would be “Fraud in the invoice payment process”.

The following are more accurately defined fraud risks from the same example:

- “a service provider (Actor) submits a falsified invoice (Action) to receive a payment for services not provided (Outcome)”
- “a service provider (Actor) coerces an official to approve and/or process a falsified invoice (Action) to receive a payment for services not provided (Outcome)”
- “an official (Actor) manipulates the finance system (Action) to divert an invoice payment to their own bank account (Outcome)”.

Judgement should be applied in striking a balance between capturing sufficient detail and documenting a manageable number of fraud risks. This could be achieved by combining similar risks and clearly documenting the various contributing factors (actors and actions).

¹⁶ Commonwealth Fraud Prevention Centre ‘Fraud Risk Assessment – Leading Practice Guide’.

The description can help with an entity's assessment of its fraud risks and how it considers ways in which to control it. Some of these controls may already exist and some may be new.

For example, an entity might limit the opportunity for an accounts payable officer to submit and processes a fictitious invoice that pays into an employee's account by:

- splitting the authorising powers (submit and process)
 - segregation of duties between invoice entry and payment authority
- validating the invoice details (fictitious invoice)
 - third party verification of goods/services being received
- check supplier details in your supplier master file are an exact match to public records (e.g. Australian Business Register)
- cross-checking internal records (employee account)
 - compare bank accounts in supplier payment file against employee bank accounts.

Entities can link each of the above controls back to distinct parts (actor, action, outcome) of the fraud description.



A5.3.5 Example diagrammatic presentation of assessed fraud risks

It can be useful to present identified and assist fraud risks in diagrammatic form.

The following example shows the relative ratings of likelihood and consequence and the resulting overall risk rating for ten accounts payable related fraud risks. Diagrammatic analysis is also useful to show the projected change in risk rating as a result of implementation of a treatment plan introducing new or revised internal controls / fraud controls. The change in rating in relation to risk PR-1 is due to the introduction of new or revised internal controls that will reduce the consequence of the risk if it did occur (although in this example the likelihood remains unchanged).

Accounts payable





A5.3.6 Example public sector fraud risks

The following is a short summary of fraud risks that are commonly found in the public sector environment. This summary is not intended to be an exhaustive list, but it can be used as a ‘thought provoker’ in the identification of operational risks types facing the entity being assessed.

Accounts payable fraud	
False invoicing (creation of a fictitious vendor)	A fictitious vendor is created in the finance system to which payments for false invoices are made for goods/services not ordered and not delivered (typically fraud of this type involves personnel within the entity but it can be perpetrated at times by external parties acting alone or by external parties operating in collusion with a member of the target entity’s workforce)
Fraudulent change to vendor master file	Fraudulent change to the entity’s vendor master file (i.e. change of bank details to divert legitimate vendor payments to an account controlled by the perpetrator) – this can be done by a person internal to the entity, a person external to the entity or by collusion between internal and external persons
Online banking fraud	Manipulation of vendor or other payments in the online banking system immediately prior to execution of the payment file in the entity’s online banking system – the fraudulent manipulation of the online payment file is concealed by making false entries in the entity’s accounting records
False invoicing (existing vendor)	Manipulation and processing of fraudulent payments for invoices apparently rendered by a legitimate vendor but, in fact, fraudulently generated and issued by the perpetrator who is generally a member of the entity’s own workforce
Duplicate payments for the invoices already settled	More than one payment is made for the same invoice – this can be initiated inadvertently by a vendor who issues the same invoice twice in error but the vendor then fails to report the double receipt and fraudulently converts the duplicate payment
Procurement and tendering	
Corruption of the procurement process (involving personnel within the entity)	Corruption involving an employee of the entity and a vendor in the selection of a winning bid or tender often involving bribery / kickbacks but often motivated by personal or family association between the bidder and the entity’s employee without direct financial reward – corruption can involve provision of a confidential bid price, contract details or other sensitive information to gain an advantage for one tenderer over other tenderers
Bid rigging (excluding personnel within the entity)	Collusive tendering between multiple bidders for the same contract for mutual advantage (no involvement of the entity’s personnel)

Procurement and tendering	
Conflicts of interest	Undeclared association between an employee of an entity and a tenderer giving rise to an actual or perceived bias in awarding of a contract
Improperly receiving hospitality, gifts and benefits	An employee receiving or soliciting hospitality, gifts or benefits from a vendor or potential vendor hoping to gain a commercial advantage in doing so – depending on the circumstances, this behaviour may constitute fraud
Falsification and manipulation of claims for work-related expenditure	
Use of the entity's funds for personal expenditure	Claiming employee expenses for business-related expenditure not incurred or incurred for personal use or benefit (supported by false or inflated receipts / invoices)
Double-dipping	Claiming multiple reimbursements for the same expenses or claiming for expenses paid personally using receipts for purchases already made via another of the entity's reimbursement systems
Diversion of incoming funds	
Accounts receivable fraud	Redirection of incoming receipts to a spurious account followed by write-off of accounts receivable balance
Unauthorised discounts	Processing unauthorised discounts for early payment of invoices where the discount value is fraudulently transferred to the employee's own bank account
An authorised application of unknown receipts	Funds can be received by an entity where the source of the funds is unknown and the funds are allocated to a suspense account pending rectification – a possible fraud involves the transfer of part of the balance of the suspense account to an employee's own benefit with a manipulation of the accounting system to conceal the theft
Inflating invoice value	Inflating the value of an invoice raised by the entity with receipts in payment of the invoice directed to a spurious account controlled by the staff member concerned who then redirects the correct (reduced) value of the invoice to the entity's correct account
Vendor overpayment	Deliberately overpay a vendor in payment of an invoice for goods or services validly received, claim a refund for the overpayment and then direct the remittance to a spurious bank account
Theft of cash all funds received	Fraudulently failing to record receipt of cash received and then misappropriate for own benefit

Payroll	
Timesheet fraud	Fraudulent submission of falsified timesheets for casual employees who did not work with diversion of resulting remuneration generated to own account
Fraudulent alteration of remuneration rates	Alteration of remuneration rates (salaries or hourly rates) in the payroll system in relation to the employee making the change or for another employee in exchange for personal benefit
Ghost employee fraud	Fabrication of fictitious employees on the payroll with remuneration paid to own account
Fraudulently failing to record personal leave	An employee taking personal leave (annual, long-service, sick or carer's leave) without recording the leave in the HR system
Worker's compensation fraud	Worker's compensation fraud – fraudulent claims for injuries not sustained
Assets and Inventory	
Asset theft	Theft of the entity's assets, including computers and other IT related assets
Information theft	Theft or abuse of proprietary or confidential information (customer information, intellectual property, pricing schedules, business plans, etc)
Unauthorised private use of employer property	Use of employer property for personal use or benefit
Cash theft	Theft of petty cash
Manipulation of financial reporting	
Fraudulent manipulation of an entity's financial reporting	Fraudulent manipulation of financial reports in order to make it appear that a business entity has performed better (in financial or non-financial terms) than it has actually performed – this can be motivated by a need to demonstrate a certain level of personal performance in order to secure a performance bonus but may also be driven in the public sector by the need to meet political expectations

Cyber-borne attack	
Business email compromise	Emails impersonating vendors or an executive instructing payment to be made to a spurious bank account or a change to existing bank details
Phishing emails	Emails designed to dupe employees into providing personal information (i.e. by clicking on a link or opening an attachment)
Malware	Installing malware onto a computer or computer system within the entity which then issues fraudulent instructions (e.g. to change the bank account of a vendor in the vendor masterfile or change the payroll bank account of one or more employees)

A5.4 Risk treatment tools



A5.4.1 SMART principle for co-designing fraud controls¹⁷

Think about the fraud risk you have described and ways in which you might be able to prevent, monitor or detect the exploitation.

The following table outlines the ‘SMART’ principle which can be applied to help co-design controls with key risk stakeholders.

Specific	The control should have a clear and concise objective. They should also be well defined and clear to anyone with a basic knowledge of the work. Consider: who, what, where, when and why.
Measurable	<p>The control and its progress should be measurable. Consider:</p> <ul style="list-style-type: none"> • What does the completed control look like? • What are the benefits of the control and when they will be achieved? • The cost of the control (both financial and staffing resources).
Achievable	<p>The control should be practical, reasonable and credible and should also consider the available resources. Consider:</p> <ul style="list-style-type: none"> • Is the control achievable with available resources? • Does the control comply with policy and legislation?
Relevant	<p>The control should be relevant to the risk. Consider:</p> <ul style="list-style-type: none"> • Does the control modify the level of risk (through impacting the causes and consequences)? • Is the control compatible with the entity's objectives and priorities?
Timed	The control should specify timeframes for completion and when benefits are expected to be achieved.

¹⁷ Commonwealth Fraud Prevention Centre 'Fraud Risk Assessment – Leading Practice Guide'.

A5.4.2 Example internal controls that may be effective in controlling fraud risks

The following is a short summary of internal controls that experience has shown may be effective in controlling fraud risks in each of the categories contemplated in A5.3.6 above.

Once again, this is not intended as an exhaustive list and is intended to promote consideration of current and possible internal controls within each WA public sector entity when undertaking a targeted fraud risk assessment. It is anticipated that these internal controls may be effective in controlling fraud by:

- preventing a fraudulent transaction from being processed
- quickly detecting a fraudulent transaction after it has been processed thereby preventing any further transactions and minimising loss
- assisting an entity to respond to fraud incidents that have been detected.

The internal controls set out below can be used to:

- identify internal controls already in place during the risk analysis phase of the risk assessment
- identify internal controls that may be useful in further mitigating fraud risk in the risk evaluation phase of the risk assessment.

Accounts payable fraud
• Separate procurement and payment functions
• Separate handling (receipt and deposit) functions from record keeping functions (recording transactions and reconciling accounts)
• Require reconciliation to be completed by an independent person who does not have record keeping responsibilities
• Monitor the entity's financial activity, compare actual to budgeted revenues and expenses
• Require procurement and accounts payable employees to take leave of a minimum duration (e.g. two weeks at a time) with another member of the team performing their role in their absence
• If the entity is so small that duties cannot be separated, require an independent check of work being done supplemented by appropriate and effective data analytics and other reviews appropriate to the entity's situation

Procurement and tendering
<ul style="list-style-type: none"> Implement a tendering / contracting panel made up of independent personnel (i.e. unconnected to the procurement processes), to oversight the awarding of contracts
<ul style="list-style-type: none"> Standard contract conditions and specifications to be used with variations to be approved by senior management
<ul style="list-style-type: none"> Use evaluation criteria as agreed by the contract panel prior to tendering
<ul style="list-style-type: none"> Contract terms and conditions should be those of the purchasing department and not subject to change without the written approval of senior management
<ul style="list-style-type: none"> Clear audit trails with written records including formal authorisation of changes to original documentation
<ul style="list-style-type: none"> Independent post-transactional review of a substantial sample of tendering and contracting transactions with a particular focus on high-risk transaction types
<ul style="list-style-type: none"> Splitting of contacts should not be permitted unless authorised by senior management
<ul style="list-style-type: none"> Management reviews of the reasonableness and competitiveness of prices
<ul style="list-style-type: none"> Ensure contractors with a poor performance record are removed from the approved supplier's list
Falsification and manipulation of claims for work-related expenditure
<ul style="list-style-type: none"> Limit the number of entity issued purchasing cards and users
<ul style="list-style-type: none"> Set account limits with purchasing card providers (value, items that can be purchased etc.)
<ul style="list-style-type: none"> Require employees with entity issued purchasing cards to submit itemised, original receipts for all purchases followed by lodgement of hard copy supporting documentation
<ul style="list-style-type: none"> Independent rigorous examination of credit card transactions each month including detailed review of relevant receipts, invoices and other supporting documentation

Falsification and manipulation of claims for work-related expenditure
<ul style="list-style-type: none"> • Periodic review of a sample of hardcopy supporting documentation • Monitor the entity's financial activity, compare actual to budgeted revenues and expenses • Require an explanation of significant variations from budget
Diversion of incoming receipts
<ul style="list-style-type: none"> • Send official notification to all regular providers / suppliers with particulars of the entity's bank account with statement that this is the only account to which refunds should be remitted • Independent post-transactional view of a sample of invoices rendered to identify any manipulations • Independent post-transactional review of emails between accounts payable / accounts receivable personnel within the entity and customers / clients to determine if there is any indication of manipulation of invoices raised or payments made
Payroll
<ul style="list-style-type: none"> • Payroll system procedures and training • Segregation of duties preventing payroll batch file payments or payroll master file changes without two approvers • Limited system administrator access to the payroll system • System controls to prevent changes to pay rates or salaries without approval • Changes to payroll masterfile (e.g. particularly for bank account numbers) only available to employees via an HR 'kiosk' in the HR system – system unable to process a change of bank account number outside of the HR kiosk • HR system to automatically generate a confirmation email to the employee where there has been a change of masterful data • Rigorous approval process for creation of new employees in the payroll system

Payroll
<ul style="list-style-type: none"> • Timely notification process from HR to Payroll of employees due to resign from the entity
<ul style="list-style-type: none"> • Periodic review of payroll system audit logs
<ul style="list-style-type: none"> • Management review of variance reports from previous payroll run to confirm reasons for significant differences
<ul style="list-style-type: none"> • Employee background checks for new hires with access to the payroll system – this should include criminal record screening and specific questions about any previous integrity concerns / disciplinary findings etc.
<ul style="list-style-type: none"> • Mandatory password changes for those with access to the payroll system to a suitable strength and complexity
<ul style="list-style-type: none"> • Physical security of computers used by payroll staff with direct system access
<ul style="list-style-type: none"> • Electronic timesheet systems and approval process for overtime
Assets and inventory
<ul style="list-style-type: none"> • Physical security of desirable assets (i.e. laptops, IT equipment)
<ul style="list-style-type: none"> • Password protection and remote wiping capability in the case a laptop is lost or stolen
<ul style="list-style-type: none"> • Regular stocktakes of assets and inventory and updating asset registers
<ul style="list-style-type: none"> • Security of cash (i.e. petty cash) and gift vouchers in locked tins or a safe
<ul style="list-style-type: none"> • Tracking systems for assets and approval process for transfer of location
<ul style="list-style-type: none"> • Maintain vehicle logs, listing the dates, times, mileage or odometer readings, purpose of the trip, and name of the employee using the vehicle

Manipulation of financial reporting
<ul style="list-style-type: none"> Active engagement with entity's external auditor in relation to the annual audit (i.e. working collaboratively with the auditor to identify any manipulation of the financial reporting)
<ul style="list-style-type: none"> Analysis to identify unusual activity
<ul style="list-style-type: none"> Detailed review of journal and other adjustments to the general Ledger with a focus, as a minimum, on high value transactions
Cyber-borne attack
<ul style="list-style-type: none"> BitLocker protection of all IT assets to ensure security of data
<ul style="list-style-type: none"> Access to databases/systems require unique user logon identification and password authentication
<ul style="list-style-type: none"> Document authorisation that is needed to establish accountability and issue, alter, or revoke user access
<ul style="list-style-type: none"> Prohibit shared user logon IDs and passwords, and user logon IDs and passwords
<ul style="list-style-type: none"> Set database user access permissions that are based on the principles of privilege and separation of duties
<ul style="list-style-type: none"> Restrict access to servers and office locations which contain sensitive and confidential data by physical security to authorised personnel
<ul style="list-style-type: none"> Access to databases/systems require unique user logon identification and password authentication

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Auditor General's 2021-22 reports

Number	Title	Date tabled
19	Forensic Audit – Construction Training Fund	22 June 2022
18	Opinion on Ministerial Notification – FPC Sawmill Volumes	20 June 2022
17	2022 Transparency Report – Major Projects	17 June 2022
16	Staff Rostering in Corrective Services	18 May 2022
15	COVID-19 Contact Tracing System – Application Audit	18 May 2022
14	Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities Part 2: COVID-19 Impacts	9 May 2022
13	Information Systems Audit Report 2022 – State Government Entities	31 March 2022
12	Viable Cycling in the Perth Area	9 December 2021
11	Forensic Audit Report – Establishment Phase	8 December 2021
10	Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities	24 November 2021
9	Cyber Security in Local Government	24 November 2021
8	WA's COVID-19 Vaccine Roll-out	18 November 2021
7	Water Corporation: Management of Water Pipes – Follow-Up	17 November 2021
6	Roll-out of State COVID-19 Stimulus Initiatives: July 2020 – March 2021	20 October 2021
5	Local Government COVID-19 Financial Hardship Support	15 October 2021
4	Public Building Maintenance	24 August 2021
3	Staff Exit Controls	5 August 2021
2	SafeWA – Application Audit	2 August 2021
1	Opinion on Ministerial Notification – FPC Arbitration Outcome	29 July 2021



**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

Perth BC, PO Box 8489
PERTH WA 6849

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



@OAG_WA



Office of the Auditor General for
Western Australia

Western Australian Auditor General's Report



Information Systems Audit Report 2022 – Local Government Entities



Report 22: 2021-22

28 June 2022

**Office of the Auditor General
Western Australia**

Audit team:

Aloha Morrissey
Kamran Aslam
Svetla Alphonso
Ben Goodwin
Khubaib Gondal
Michael Chumak
Sayem Chowdhury
Reshma Vikas
Sooraj Suresh
Tuck Owyong
Karen Telford
Paul Tilbrook
Fareed Bakhsh

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Information Systems Audit Report 2022 –
Local Government Entities**

Report 22: 2021-22
June 2022

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

INFORMATION SYSTEM AUDIT REPORT 2022 – LOCAL GOVERNMENT ENTITIES

This report has been prepared for submission to Parliament under the provisions of section 24 of the *Auditor General Act 2006*.

Information systems audits focus on the computer environments of entities to determine if these effectively support the confidentiality, integrity and availability of information they hold.

This is the third local government annual information systems audit report by my Office. The report summarises the results of our 2021 annual cycle of information systems audits across a selection of 45 local government entities.

I wish to acknowledge the entities' staff for their cooperation with these audits.

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

CAROLINE SPENCER
AUDITOR GENERAL
28 June 2022

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Auditor General's overview

This report summarises important findings and recommendations from our 2020-21 annual cycle of information systems audits at 45 local government entities (entities).

Entities rely on information systems to operate and deliver services to their communities. In doing so, they collect and store vast amounts of information about their residents and operations. As information and cyber security threats continue to evolve, it is increasingly important that entities implement appropriate controls to protect their valuable information and systems. My November 2021 audit report¹ on cyber security highlighted the need for entities to improve their management of cyber security risks and this year's general computer controls (GCC) audits at entities show that information security remains a significant area of concern.

Like last year, none of the 12 entities where we performed capability maturity assessments met our benchmark for information security and none of the entities met our expectations across all 6 control categories. While we saw some improvements in the management of IT risks, physical security and IT operations, change control showed the most progress.

Included in this report are case studies which highlight how weak controls can potentially compromise entities and result in system breaches, loss of sensitive and confidential information and financial loss. Entities need to continuously review and improve their practices to establish robust safeguards and enhance their resilience against cyber threats. Complex networks and systems require smaller entities to also dedicate resources to manage their information and cyber security.

Entities should use the recommendations in this report to address weaknesses in their information systems controls and improve their capability maturity. Given the nature of findings this year, I have chosen again not to identify the audited entities.



¹ Auditor General for Western Australia, [Cyber Security in Local Government](#), Report 9: 2021-22, November 2021.

Introduction

Local government entities (entities) rely on information systems to prepare their financial statements and to deliver a wide range of services to their communities. Our general computer controls (GCC) audits assess if entities have effective system controls in place to support the confidentiality, integrity and availability of their IT systems and financial reporting. These audits are performed as an integral part of, and inform, our financial audit program.

This report summarises the GCC audit findings reported to 45 entities for 2020-21. For 12 of these entities, generally medium to large, we also performed capability maturity assessments. A GCC audit with a capability maturity assessment is the most comprehensive information systems audit we undertake. We use these findings to inform our financial audit risk assessment and work program for the sector.

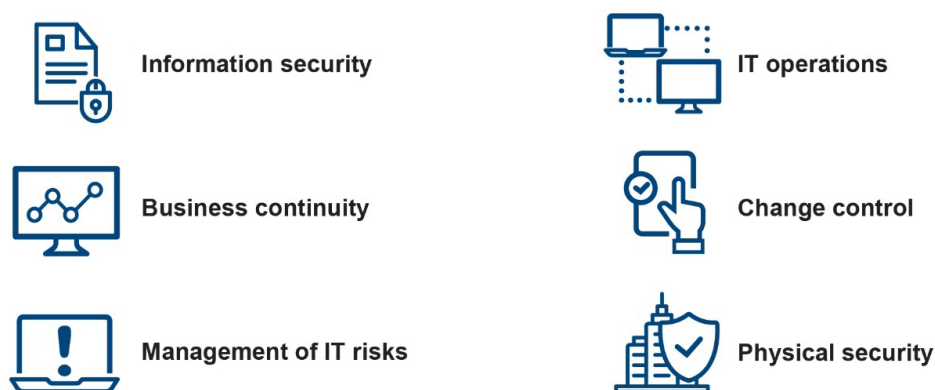
For our capability maturity assessments, we asked the 12 entities to self-assess against the provided capability maturity model. We then compared their results to ours (which were based on the results of our GCC audits). These assessments are a way to see how well-developed and capable entities' established IT controls are.

For the remaining 33 entities, our contract audit firms or our financial audit teams examined the GCCs but did not undertake capability maturity assessments. Information system findings identified during these audits are included in this report.

The methodology we have developed for our GCC audits is based on accepted industry good practice. Our assessment is also influenced by various factors including:

- business objectives of the entity
- level of dependence on IT
- technological sophistication of computer systems
- value of information managed by the entity.

We focused on the following 6 categories (Figure 1) for both our GCCs and capability maturity assessments.



Source: OAG

Figure 1: GCC categories

Throughout the report we have included case studies that illustrate the significant impact poor controls can have on entities.

Conclusion

We reported 358 control weaknesses to 45 entities this year, compared to 328 weaknesses at 50 entities last year. Ten percent (37) of this year's weaknesses were rated as significant and 71% (254) as moderate. These weaknesses represent a considerable risk to the confidentiality, integrity and availability of entities' information systems and need prompt resolution.

Fifty-six percent (202) of the findings were unresolved issues from last year. Entities need to address these weaknesses to reduce the risk of their systems and information being compromised.

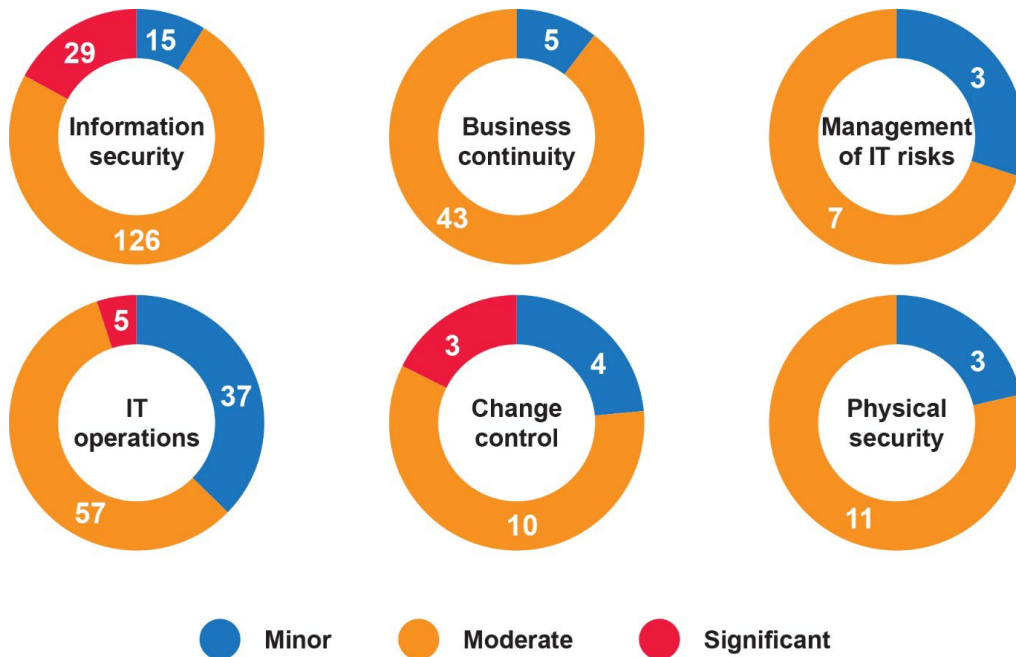
None of the 12 entities that had capability maturity assessments met our expectations across all 6 control categories, a similar finding to last year. Information security remains a significant risk again this year and needs urgent attention. Compared to 2019-20, there have been some improvements in change control, management of IT risks, physical security and IT operations. However, entities need to improve in all 6 control categories.

What we found: General computer controls

In 2020-21, we reported 358 findings to the 45 entities we audited. We reported the weaknesses we found to each entity in a management letter. As management letters are often made public, we removed any sensitive technical details which could increase an entity's risk of cyber attacks. To assist entities to address weaknesses we reported these sensitive details to them in separate confidential letters. Entities generally agreed to implement our recommendations.

Figure 2 summarises the distribution and significance of our findings across the 6 control categories.

Like last year, we rated most of our findings as moderate. Entities that fail to address these moderate risks can, over time, become more exposed to vulnerabilities. We have included in this report specific case studies to highlight how weak controls can potentially compromise entities' systems.



Source: OAG

Figure 2: Distribution and significance of GCC findings in each control category

What we found: Capability assessments

We conducted in-depth capability maturity assessments at 12 entities. We used a 0 to 5 rating scale² (Figure 3) to evaluate each entity’s capability maturity in each of the 6 GCC categories. Our model allows us to compare entity results from year to year. We expect entities to achieve a level 3 (Defined) rating or better across all 6 categories.

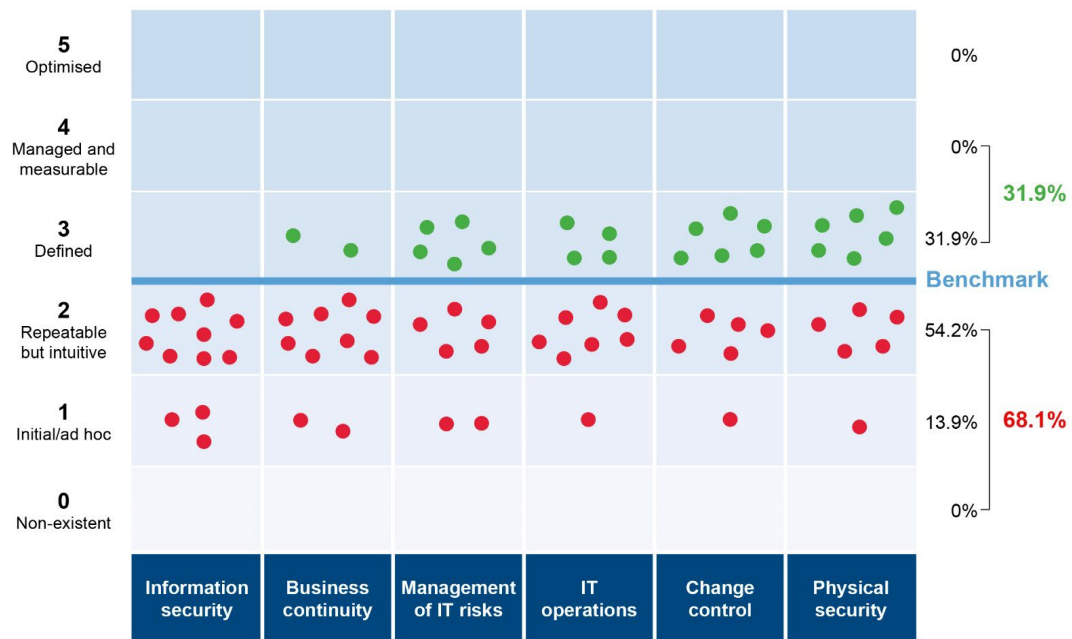


Source: OAG

Figure 3: Rating scale and criteria

Figure 4 shows the results of our capability assessments across all 6 control categories for the 12 entities we assessed in 2020-21.

² The information within this maturity model assessment is derived from the criteria defined within COBIT 4.1, released in 2007 by ISACA.



Source: OAG

Figure 4: 2020-21 capability maturity model assessment results

The percentage of entities rated level 3 or above for individual categories was as follows:

Category	2020-21 %		2019-20 %
Information security	0	—	0
Business continuity	17	↓	18
Management of IT risks	42	↑	27
IT operations	33	↑	18
Change control	50	↑	18
Physical security	50	↑	45

Source: OAG

Table 1: Percentage of entities rated level 3 or above

None of the 12 entities met our expected benchmark (level 3 Defined) across all control categories.

There were some improvements in the management of IT risks, IT operations, change control and physical security, however, most entities still fell below our benchmark. Information security remains a significant concern, with all entities below our benchmark and not able to demonstrate adequate controls. A lack of robust controls can expose entities and impact critical services provided to the public.

Information security

Cyber intrusions are becoming more sophisticated and frequent. Transitioning to digital services to achieve efficiencies increases the risk profile of many entities. Protection of sensitive and critical information that entities hold within their financial and operational systems should be managed with the highest priority using better practice information security controls to mitigate risks.

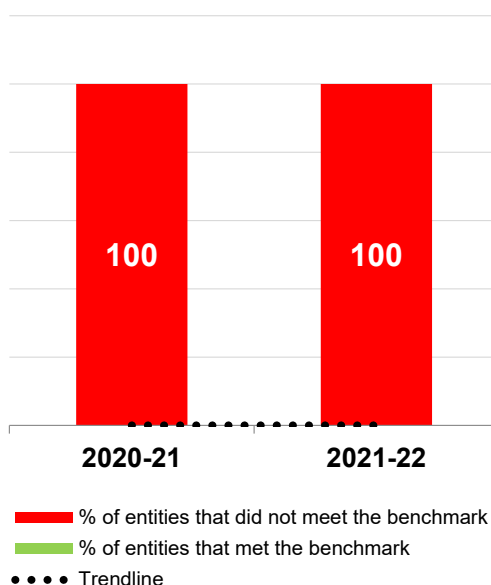
Our GCC audits and capability maturity assessments assess against better practice controls for information and cyber security. Figure 5 lists some of these controls.



Source: OAG

Figure 5: Information security – Better practice controls

None of the 12 entities met our benchmark for information security either because they did not have documented policies, processes and controls or they were not effective (Figure 6). Entities have a responsibility to implement adequate and robust controls to protect key systems and information.



Source: OAG

Figure 6: Information security – percentage of entities that met/did not meet our benchmark

Common weaknesses we found included:

- **Inadequate information and cyber security policies** – policies did not sufficiently cover key areas of information and cyber security or were out of date.
- **Multifactor authentication not used** – a number of systems did not have multifactor authentication to strengthen access.
- **Administrator privileges not managed well** – administrators did not have separate unprivileged accounts for normal day to day tasks. Limiting privileges and separating administrative accounts are important mitigations against network and system compromise.
- **Vulnerability management is not effective** – entities did not have appropriate processes to identify and address vulnerabilities, which increases the risk of compromise.
- **Network segregation not appropriate** – networks were not segregated to limit and contain the impact of a compromise. Partitioning the network into smaller zones and limiting the communication between these zones is an important control.
- **Unauthorised device connectivity** – there are a lack of controls to detect or prevent unauthorised devices from connecting to entity internal networks. These devices can serve as an attack point and spread malware or listen in on network traffic.
- **Emails not protected** – entities did not have controls to ensure the integrity and authenticity of emails to reduce the likelihood of successful phishing attacks. Controls such as domain-based message authentication reporting and conformance (DMARC), sender policy framework (SPF) and domain keys identified mail (DKIM) were not implemented to prevent email impersonation.

- **Lack of data loss prevention controls** – no processes to detect or block unauthorised transfers of sensitive data outside of the entities.

The importance and potential impact of common information and cyber security weaknesses are illustrated in the following case studies.

Case study 1: No policy to manage information and cyber security



Information security policy

One entity did not have a policy to manage cyber and information security. This means, systems or services may not meet security expectations of senior management and the entity may fail to achieve its objectives.

Adequate and clear policies are needed to ensure the security of information systems.

Case study 2: Weak password results in a network compromise



Password

One entity experienced a security breach when a cybercriminal was able to guess a weak password on an account used to access a public facing server through remote desktop protocol (RDP). A lack of network segregation allowed the attacker to access other parts of the network, gain privileged access to the domain controller and maliciously encrypt servers and information.

The use of strong password/passphrases, network segregation and multi-factor authentication reduce the risk of compromise.

Case study 3: No controls to mitigate malware infections



Malware protection

One entity had anti-malware protection installed on some servers but not others. It did not have application whitelisting and blocking in place or only allow trusted macros. These controls prevent delivery and execution of malicious programs.

Without appropriate controls to protect systems against malware, there is an increased risk of compromise to the confidentiality, integrity and availability of entity information or data.

Case study 4: Default domain administrator account is not controlled



Limit admin privilege

One entity shared the highly privileged default domain administrator account with individuals in different business units and had not changed the account password since 2005. The account was also heavily used for day to day operations and services, instead of using separate dedicated service accounts.

Inappropriate management of the account increases the risk that the entity will not be able to hold individuals to account for unauthorised modifications to its systems and information.

Case study 5: Poor management of technical vulnerabilities



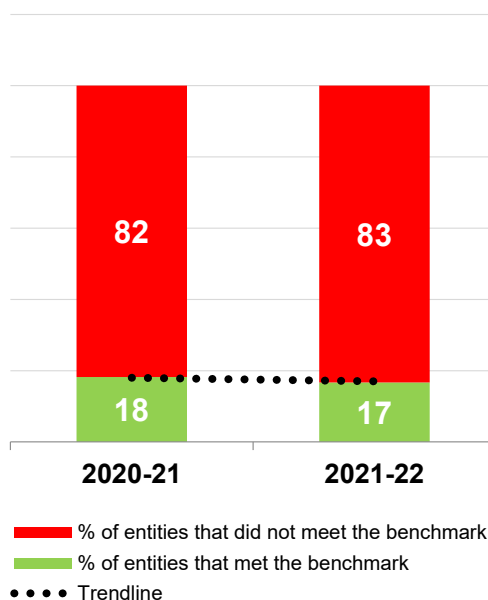
Vulnerability management

An audited entity did not have a process to manage technical vulnerabilities and system currency. It had not tested the adequacy of its external network controls to detect and prevent cyber attacks. Its process to apply software patches was also not operating well as we identified critical and high severity vulnerabilities dating back to 2013 that had not been patched.

Without effective procedures and processes to manage technical vulnerabilities in a timely manner, entities leave their IT systems exposed to malicious attackers. This could result in unauthorised access and system compromise.

Business continuity

There was no material change from last year with only 2 of the 12 entities (17%) meeting our benchmark in this category (Figure 7). Business continuity and disaster recovery plans help entities to promptly restore key business functions and processes during or after an unplanned disruption. Without these plans, entities could suffer extended outages and disruption to the delivery of important services to their communities.



Source: OAG

Figure 7: Business continuity – percentage of entities that met/did not meet our benchmark

Common weaknesses we found included:

- **Lack of business continuity and disaster recovery plans** – entities did not have appropriate business continuity and disaster recovery plans, or they were out-of-date.
- **Disaster recovery plans not tested** – without appropriate testing of disaster recovery plans, entities cannot be certain the plan will work when needed.

Documented up-to-date business continuity and disaster recovery plans help entities to promptly recover critical information systems in the event of an unplanned disruption to their operations and services. The plans should identify critical business functions and IT systems along with their recovery time objectives.

The effectiveness of these plans should be periodically tested to identify improvements where required. Tests can also be used to check that key staff are familiar with the plans and their specific roles and responsibilities in a disaster situation.

The following case study illustrates common weaknesses in recovery procedures.

Case study 6: Configuration backups are not performed



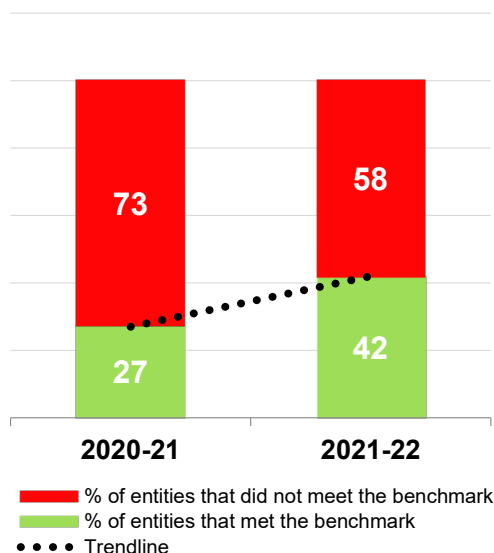
An audited entity did not backup the configuration of its firewall which protects its network from cyber attacks. In the event of an emergency, the entity may not be able to recover its firewall in a timely manner, which will impact delivery of services and security of its network.

**Configuration
backups**

Management of IT risks

Forty-two percent of entities met our benchmark for this category in 2020-21, compared to 27% last year (Figure 8).

Entities should be aware of information and cyber security risks associated with IT including operational, strategic and project risks. All entities should have risk management policies and processes to assess, prioritise, address and monitor the risks that affect key business objectives.



Source: OAG

Figure 8: Management of IT risks – percentage of entities that met/did not meet our benchmark

Common weaknesses we found included:

- **Out-of-date policies and processes to identify, assess and treat IT risks** – without appropriate policies and processes entities cannot effectively manage their IT risks.
- **Inadequate risk registers** – risk registers did not record controls and treatment action plans and risk ratings were not appropriately assessed.

Without IT risk management policies and practices to identify, mitigate and manage threats within reasonable timeframes, entities may not meet their business objectives to deliver key services to their communities.

The following case study illustrates that entities need processes to identify their risks.

Case study 7: Entity is not aware of its information and cyber risks



Information and cyber security risk management

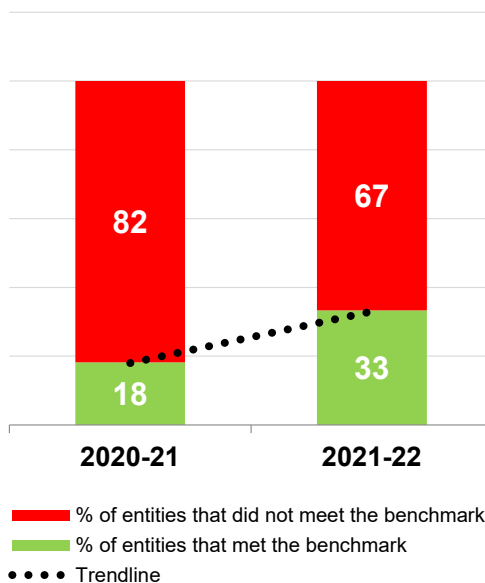
An audited entity maintained other corporate and financial risks, but it did not have a process to identify and address its cyber security risks.

The entity is at an increased risk of information and cyber security breaches.

IT operations

Entities improved in this category with 33% meeting our benchmark in 2020-21 (Figure 9). However, we identified similar weaknesses to those highlighted in last year’s report.

IT operations maintain and support the delivery of entity services. Clearly defined and effectively managed IT operations support IT infrastructure that can withstand and recover from errors and failures.



Source: OAG


Figure 9: IT operations – percentage of entities that met/did not meet our benchmark

Common weaknesses we found included:

- **Processes are not defined** – a lack of or out of date procedures to support day to day operations, such as incident and problem management.
- **Inadequate monitoring of events** – entities did not have policies and procedures to monitor event logs. System logs provide an opportunity to detect suspicious or malicious behaviour in key business applications.
- **Supplier performance not monitored** – supplier performance was not reviewed to identify and manage instances of non-compliance with agreed service levels.
- **Background checks for new starters were not performed** – staff in privileged IT positions did not go through background checks (e.g. police clearance).
- **Access was not reviewed** – regular checks were not done to validate users had the level of access to systems applicable to their role or function, and revoke user access upon termination.

The following case study illustrates a common weakness in IT operations.

Case study 8: Contractor access was not revoked in a timely manner



User account management

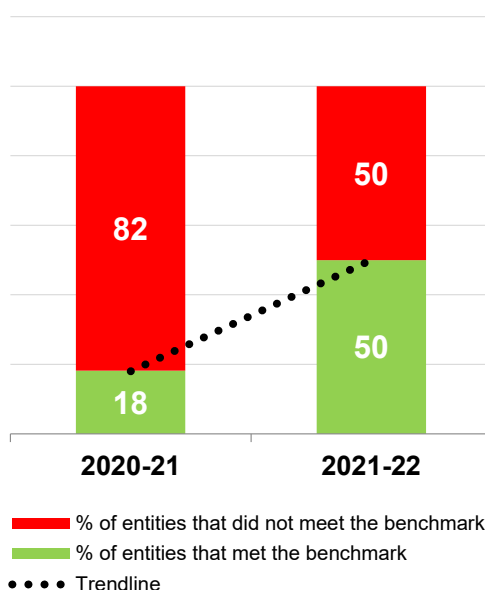
One entity did not have a central record of contract staff and therefore could not easily assess if their network access was appropriate. We sampled 13 active accounts and found that 8 belonged to terminated contract staff who no longer worked with the entity.

Poor processes to manage contract staff increases the risk of unauthorised access to the entity’s IT systems and information.

Change control

Fifty percent of entities met our benchmark in 2020-21 (Figure 10), the largest improvement across the 6 control categories. This is 1 of the 2 categories where at least half of the entities met the benchmark and it is pleasing to see significant year on year improvement.

We reviewed entities’ approaches to managing IT changes to minimise the risks and impacts to stakeholders. We covered change authorisation, testing, implementation and outcomes. An overarching change control framework ensures changes are made consistently and reliably.



Source: OAG

Figure 10: Change control – percentage of entities that met/did not meet our benchmark

Common weaknesses we found included:


- **Change processes not followed** – changes to critical systems did not follow change procedures. If formal procedures are not followed, there is a risk changes may be applied inconsistently resulting in unplanned system downtime and interruption to critical services.

- **Change management processes not documented** – without documented processes, changes made to IT infrastructure can adversely affect entities’ operations leading to unplanned or excessive system downtime.
- **Changes were not assessed prior to implementation** – allowing significant changes without appropriate scrutiny or approval increases the risk of system outages.

Without appropriate change control, entities risk compromising the integrity of their systems and information. This can lead to excessive outages and downtime to key systems and impact their delivery of services.

The following case study illustrates the risks when IT changes are not controlled and monitored.

Case study 9: Poor change management practices could result in financial system instability



Change management

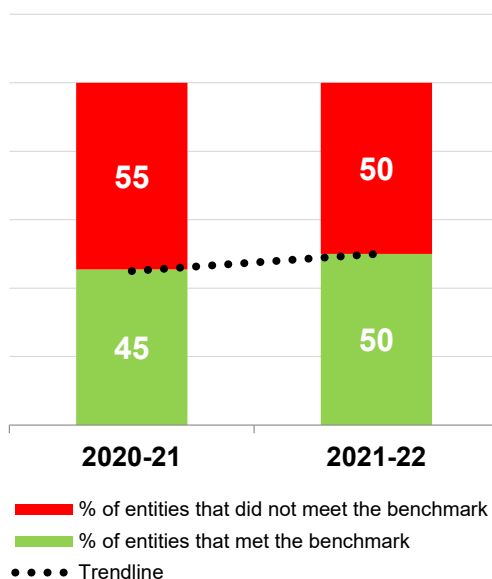
One entity made changes to its financial system without testing the impact on system integrity and availability in an independent test environment. Uncontrolled changes can have significant unintended consequences to systems and the delivery of key services.

These changes were also not recorded, contrary to the entity’s change management policy. Failure to record changes increases the effort required to respond, recover and restore business as usual operations.

Physical security

There was a small improvement in physical security with half the entities meeting our benchmark this year (Figure 11).

IT systems are housed in purpose-built server rooms, which must have restricted access and adequate cooling and power. We reviewed if IT systems were protected against potential environmental hazards and tested access restrictions to ensure only authorised individuals could access the server rooms.



Source: OAG


Figure 11: Physical security – percentage of entities that met/did not meet our benchmark

Common weaknesses we found included:

- **Combustible and non-essential items were stored in server rooms** – the risk of outages is higher if server rooms are not appropriately maintained.
- **Unnecessary access to server rooms** – staff and contractors were assigned access to server rooms that they did not require and visitor access to server rooms was not logged. Lack of controlled access increases the risk of system outages and compromise from unauthorised access.
- **Fire suppression systems were not installed** – without appropriate fire suppression systems, IT infrastructure is likely to be damaged in the event of a fire.

The following case study illustrates the risk of server room outages if not protected against physical and environmental hazards.

Case study 10: Poor management of server rooms



Physical security

One entity stored combustible materials such as furniture and cardboard boxes in their server room. In addition, an excessive number (114) of people had access to the server room and a visitor log was not maintained.

There is an increased risk of accidental or deliberate damage and unauthorised access to systems.

Recommendations

1. Information security

- a. Senior executives should implement appropriate policies and procedures to ensure the security of information systems and support their entity business objectives.
- b. Management should ensure good security policies and practices are implemented and continuously monitored for control areas identified in Figure 5, including:
 - i) patching and vulnerability management
 - ii) application hardening and control
 - iii) implement technical controls to prevent impersonation and detect/prevent phishing emails
 - iv) strong passphrases/passwords and multi-factor authentication
 - v) limit and control administrator privileges
 - vi) segregate network and prevent unauthorised devices
 - vii) secure cloud infrastructure, databases, email and storage, and know clearly 'who' they are handing entity and citizen data to through their use of cloud services
 - viii) cyber security monitoring, intrusion detection and protection from malware.

2. Business continuity

Entities should have appropriate business continuity, disaster recovery and incident response plans to protect critical systems from disruptive events. These plans should be periodically tested.

3. Management of IT risks

Entities should:

- a. understand their information assets and apply controls based on their value
- b. ensure IT risks are identified, assessed and treated within appropriate timeframes. Senior executives should have oversight of information and cyber security risks.

4. IT operations

Entities should implement policies and procedures to guide key areas of IT operations such as incident management and supplier performance monitoring.

5. Change control

Approved change control processes should be consistently applied when making changes to IT systems. All changes should go through planning and impact assessment to minimise the occurrence of problems. Change control documentation should be current and approved changes formally tracked.

6. Physical security

Entities should develop and implement physical and environmental control mechanisms to prevent unauthorised access, or accidental or environmental damage to IT infrastructure and systems.

Under section 7.12A of the *Local Government Act 1995*, the 45 audited entities are required to prepare an action plan to address significant matters relevant to their entity for submission to the Minister for Local Government within 3 months of this report being tabled in Parliament, and for publication on the entity's website. This action plan should address the points above, to the extent that they are relevant to their entity.

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Auditor General's 2021-22 reports

Number	Title	Date tabled
21	Delivering School Psychology Services	23 June 2022
20	Fraud Risk Management - Better Practice Guide	22 June 2022
19	Forensic Audit – Construction Training Fund	22 June 2022
18	Opinion on Ministerial Notification – FPC Sawmill Volumes	20 June 2022
17	2022 Transparency Report Major Projects	17 June 2022
16	Staff Rostering in Corrective Services	18 May 2022
15	COVID-19 Contact Tracing System – Application Audit	18 May 2022
14	Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities Part 2: COVID-19 Impact	9 May 2022
13	Information Systems Audit Report 2022 – State Government Entities	31 March 2022
12	Viable Cycling in the Perth Area	9 December 2021
11	Forensic Audit Report – Establishment Phase	8 December 2021
10	Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities	24 November 2021
9	Cyber Security in Local Government	24 November 2021
8	WA's COVID-19 Vaccine Roll-out	18 November 2021
7	Water Corporation: Management of Water Pipes – Follow-Up	17 November 2021
6	Roll-out of State COVID-19 Stimulus Initiatives: July 2020 – March 2021	20 October 2021
5	Local Government COVID-19 Financial Hardship Support	15 October 2021
4	Public Building Maintenance	24 August 2021
3	Staff Exit Controls	5 August 2021
2	SafeWA – Application Audit	2 August 2021
1	Opinion on Ministerial Notification – FPC Arbitration Outcome	29 July 2021



**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

Perth BC, PO Box 8489
PERTH WA 6849

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



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Office of the Auditor General for
Western Australia



Report 5: 2022-23 | 17 August 2022

FINANCIAL AUDIT RESULTS

Local Government 2020-21



**Office of the Auditor General
Western Australia**

Audit team:

Grant Robinson
Lyndsay Fairclough
Financial Audit teams

National Relay Service TTY: 133 677
(to assist people with hearing and voice impairment)

We can deliver this report in an alternative format for those with visual impairment.

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The Office of the Auditor General acknowledges the traditional custodians throughout Western Australia and their continuing connection to the land, waters and community. We pay our respects to all members of the Aboriginal communities and their cultures, and to Elders both past and present.

Image credit: Tyler Olson/shutterstock.com

WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Financial Audit Results –
Local Government 2020-21**

Report 5: 2022-23
17 August 2022

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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

FINANCIAL AUDIT RESULTS – LOCAL GOVERNMENT 2020-21

Under section 24 of the *Auditor General Act 2006*, this report covers the final year of a four year transition for my Office to conduct the annual financial audits of the local government sector, following proclamation of the *Local Government Amendment (Auditing) Act 2017*.

This report on the 2020-21 financial audits of 132 of the applicable 148 local government entities includes:

- results of the audits of local government entities' annual financial reports and their compliance with applicable legislation for the financial year ending 30 June 2021
- issues identified during these annual audits that are significant enough to bring to the attention of the Parliament.

I wish to acknowledge the assistance provided by the councils, chief executive officers, finance officers and others, including my staff and contract audit firms, throughout the financial audit program and in finalising this report.

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

CAROLINE SPENCER
AUDITOR GENERAL
17 August 2022

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Auditor General's overview

The 2020-21 financial year marked the end of a four-year transition of local government financial auditing to my Office. The transition has brought many challenges as local governments and regional councils (entities) adjusted to our robust audits and we have learnt about the intricacies of the sector. Despite the challenges, it has been rewarding to facilitate financial reporting improvements and increase transparency of this important layer of government which impacts all West Australians. I have included a brief review of the transition at the beginning of this report.



For the 2020-21 audit cycle, we have completed 132 of 148 audits by 30 June 2022, with 16 outstanding. We have seen a demonstrated effort by the sector to improve the quality and timeliness of their annual financial reports and pleasingly reported a 15% decrease in weaknesses in financial management controls. This follows a 12% decrease the year before. To see this reduction in management control issues, across a larger number of audited entities, shows a comprehensive response by the sector to improve their current practices and strengthen the integrity of their financial reporting environment.

However, two entities received a qualified opinion on their financial reports and there may be further qualifications on the opinions not yet issued. We also reported a higher rate of material non-compliance and information system control weaknesses than previously.

In this report I have also included previously unreported outstanding opinions from 2019-20 for the Shires of Wiluna and Yalgoo. For both entities I issued a disclaimer of opinion as I was unable to obtain sufficient appropriate audit evidence on their books and records because of deficiencies in their internal controls and record keeping. A disclaimer of opinion is a serious matter for my Office as there is a missed opportunity for assurance over financial accountability and continuous improvement. This leads to a lack of confidence in the appropriate use of public monies.

To support continuous improvement in the local government sector, I encourage entities to review the findings of their audits, as well as this audit results report. Each entity should consider our recommendations in the context of their own operating environments and governance frameworks.

I note the newfound willingness and leadership of the Department of Local Government, Sport and Cultural Industries to enhance financial reporting, reduce complexity and cost, and enable improved governance for the sector. This report also outlines its progress on our previous recommendations.

Finally, I wish to acknowledge my incredibly hardworking staff, our contract audit firm partners and staff in the audited entities for their dedication to this year's audit process. Your professionalism and cooperation in working through uncommon challenges to complete the audits is appreciated.

Executive summary

Review of the four-year transition

The 2020-21 financial audit was the first year the Auditor General had responsibility for all 148 local government audits, marking the end of the four-year transition provided in the *Local Government Amendment (Auditing) Act 2017*.

A challenging transition

The transition has not been easy for the Office of the Auditor General (OAG) or entities, but Parliament was correct to acknowledge that change and improvement was needed for the sector. In too many cases, the quality of both financial reporting and audit was not what ratepayers and communities would rightly expect.

Our audits have brought greater rigour, scrutiny and sector-wide oversight. While challenging for many local governments and regional councils (entities), they have responded positively, particularly when they have understood that this helps them provide better transparency, accountability and financial management.

How challenging entities have found it to adapt to our requirements and approach was not predictable. Many smaller entities, who we might have expected to struggle, have adapted relatively easily while some of the larger ones with greater capacity have found it difficult. This has been particularly interesting given that all entities, regardless of size and complexity have to comply with the same legislative and regulatory framework.

Setting the baseline

As is often the case, the initial stages of reform have revealed many of the issues that need fixing. For the local government sector this includes the quality and timeliness of financial reporting and the need to aim for better practice, not just meet minimum levels of compliance. Our office has prepared guidance on preparing financial statements¹ and other topics² which entities have been encouraged to use.

Achieving consistency in some key areas underpins ongoing improvement. One area we continue to report on each year³ is inconsistencies in property and asset valuation methodologies. Entities can see significant valuation swings depending on the valuer they appoint and the assumptions the valuer makes. While regulation changes mean a formal valuation is no longer required each year, entities still need to ensure their assets are recorded at fair value. Forthcoming guidance from the Australian Accounting Standards Board and in turn the Department of Local Government, Sport and Cultural Industries (DLGSC) may help.

Through the transition we have come to understand much better the extent of reporting and compliance required of entities, in some cases exceeding that required of the State government sector. We have advocated to, and worked with, the DLGSC for a reduction in these requirements and are pleased new model financial statements, with decreased reporting but without a loss of key disclosures, will be available for entities in 2022-23. We will continue to liaise with the DLGSC on other proposed reforms that aim to increase accountability, transparency and efficiency for the sector.

¹ Office of the Auditor General, [Western Australian Public Sector Financial Statements – Better Practice Guide](#), OAG, Perth, 2021.

² Office of the Auditor General, [‘Better Practice Guidance’](#), OAG, accessed August 2022.

³ Office of the Auditor General, [Audit Results Report – Annual 2017-18 Financial Audits of Local Government Entities](#), OAG, Perth, 2019, p. 20.

The transition has also identified areas of improvement for our Office. Specifically, we have had to increase the training of our employees and contract audit firms to adequately understand the local government environment, which differs in some significant ways to the State and tertiary sectors. We also intend to increase the time our auditors spend onsite to further improve the engagement, efficiency and timeliness of audits.

We are also determined not to allow any overruns from our State sector audits to impact our delivery of local government audits, as it did for the 2020-21 audit cycle (due to a record number of State government entity audit qualifications). This means if State entities are not audit-ready or we encounter delays undertaking their audits, our teams will move on to the local government program as scheduled, even if State entities are not finalised. Our resolve on this matter will be tested during the 2021-22 audits, but we look forward to reporting back to the Parliament and all our audited entities on how this approach unfolds.

Seeing results

While the timeliness and quality of annual financial reports have been significant issues through the transition, there are signs of improvement. The reduction since 2018-19 in financial management control weaknesses shows a clear effort by entities to improve their current practices and strengthen the integrity of their financial reporting environment. Although the upward trend in material matters on non-compliance indicates there is still improvement needed. The following table shows entities' audit results over the past four years.

Audit year	2017-18	2018-19	2019-20	2020-21
Number of entities subject to OAG audit	46	112	132	148
Clear audit opinions	44	107	129	130*
Qualified opinions	2	5	1	2*
Disclaimers of opinion	0	0	2	0*
Material matters of non-compliance	36	93	101	193*
Management control issues	198	802	704	601*

Source: OAG

* Some 2020-21 audits are still ongoing and therefore these results are for 132 entities only.

Table 1: Audit results for four year transition period

Understanding of the significant role of audit committees in the annual reporting and audit process has also improved. Better informed and active audit committees are now more suitably equipped to quality review the financial report and assess the accountability and integrity of entities' reporting, control environment and risk management practices.

Where to from here

There is still a long way to go but we are committed to working with entities, the DLGSC and sector associations⁴ to continue improving the sector and our own processes to aid timely reporting to the community and Parliament.

From the 2021-22 financial year audits we will recognise the top entities who demonstrate best practice in the sector, as we do for the State and tertiary sectors. Our best practice assessment criteria include:

⁴ Western Australian Local Government Association (WALGA) and Local Government Professionals Australia WA.

- clear opinions on financial reports and controls
- the number and significance of control weaknesses raised in management letters
- good quality financial reports, supported by reliable working papers and submitted for audit within the agreed timeframe
- management resolution of accounting standards and presentation issues
- availability of key staff during the audit process.

For 2020-21, OAG staff performed 21 audits in-house, with the other 127 performed by contract audit firms on our behalf. We expect to increase the number of audits we perform in-house over time. However, a large proportion will continue to be performed by our accredited contract audit firms. These are periodically re-tendered to provide open and fair competition and to ensure value for money.

Introduction

This report contains findings from our 2020-21 financial audits of the local government sector. It includes the results for 132 of the 148 entities (Appendix 1), with the remaining 16 entities' results to be tabled in Parliament once their audits are completed.

Our annual financial audits focus on providing assurance over an entity's financial report. The Auditor General provides an opinion on the report which can be:

- clear – this indicates satisfactory financial controls and that the financial report is based on proper accounts, presented fairly, complies with relevant legislation and applicable accounting standards, and fairly represents performance during the year and the financial position at year end
- clear with an emphasis of matter – this brings attention to a matter disclosed in the entity's financial report but is not significant enough to warrant a qualified opinion
- qualified – these opinions are given when the audit identifies that the financial report is likely to be misleading to users, controls were inadequate or there was a material conflict with applicable financial reporting frameworks
- disclaimer of opinion – issued when the auditor is unable to form an opinion due to insufficient evidence being available. This is the most serious audit opinion and is only issued after we have exhausted our efforts to achieve the desired audit objectives.

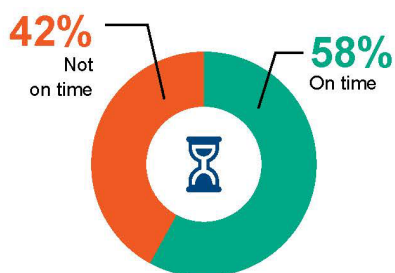
During an audit we also make recommendations to entities on relevant matters of compliance, financial management and information system controls. A summary of our findings is included in this report.

Also included are matters we have noted which have or may impact an entity's financial report. This year this includes how entities account for the rehabilitation of landfill sites, changes to the accounting treatment for cash in lieu of public open space from developer contributions, inconsistencies in how entities value assets and changes to accounting standards.

The appendix includes other opinions and certifications issued for the State government sector since 18 November 2021.

Year at a glance

Auditing local government



Audits completed by 31 December



148 local government entities



132 audits finalised and the results included in this report



21 entities audited by OAG staff



127 entities audited by contracted audit firms



The 132 entities with finalised audits had:

\$45 billion of total reported assets



\$3.8 billion in total operating revenue

2.2 billion in rates

\$958 million in fees and charges

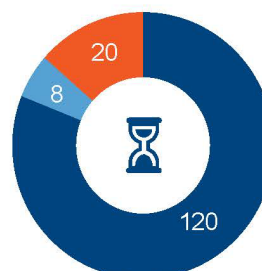
Quality and timeliness of financial reports (page 14)

Quality

Roughly half of the entities submitted financial statements for audit that were of a reasonable standard and required minimal revisions or adjustments. However, the remaining half were found to have numerous errors and disclosure requirements were unmet.

Timeliness

- Submitted to OAG by 30 September
- Received an extension and met deadline
- Did not meet 30 September or extension deadline



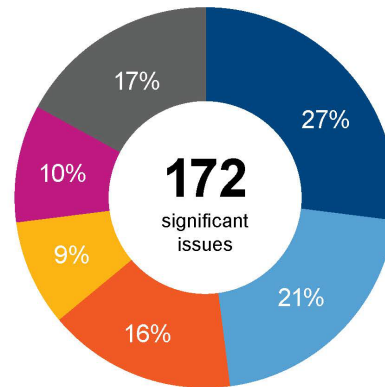
Audit results

2 qualified opinions (page 18)	16 opinions outstanding (page 18)	193 matters of non-compliance (page 19)	601 management control issues (page 22)
130 clear opinions (page 17)	2 disclaimers of opinion for 2019-20 (page 17)	275 certifications (page 20)	358 information system control weaknesses (page 28)

601 management control issues
(page 22)

During 2020-21, we alerted 126 entities to control weaknesses that needed their attention. One hundred and seventy-two were rated as significant, 359 moderate and 70 minor.

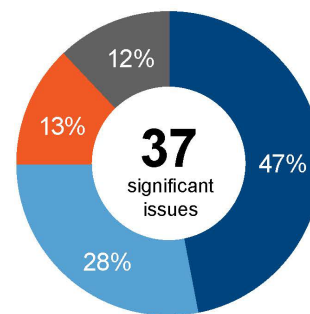
- Expenditure
- Financial management
- Payroll and human resources
- Asset management
- Revenue
- Other



193 Material matters of non compliance with legislation (page 19)



358 information system control weaknesses (page 28)



- Information security
- IT operations
- Business continuity
- Other

Issues impacting entity reporting



Rehabilitation of landfill sites (page 29)



Valuation of assets (page 30)



Developer contributions – Accounting for cash in lieu of public open space (page 31)



Accounting standard changes (page 32)

Recommendations

1. We encourage entities to make use of our *WA Public Sector Financial Statements – Better Practice Guide* (available at audit.wa.gov.au) to improve their financial management and reporting practices, processes and procedures (page 16).
2. Local government entities should ensure they maintain the integrity of their financial control environment by:
 - a. periodically reviewing and updating all financial, asset, human resources, governance, information systems and other management policies and procedures and communicating these to staff
 - b. conducting ongoing reviews and improvement of internal control systems in response to regular risk assessments
 - c. regularly monitoring compliance with relevant legislation
 - d. promptly addressing control weaknesses brought to their attention by our audits and other audit and review mechanisms
 - e. ensuring they consider new and revised accounting standards for their impact on financial operations to prepare a compliant financial report at year end (page 27).
3. The Department of Local Government, Sport and Cultural Industries should provide guidance to assist entities with understanding the requirements of and interpreting the Australian Accounting Standards Board (AASB) accounting requirements to ensure greater accounting consistency across the sector, including recognising provisions for the rehabilitation of landfills and other contaminated sites (page 30).
4. The Department of Local Government, Sport and Cultural Industries should continue to work with local government stakeholders towards the introduction of model financial statements for the 2022-23 financial year (page 41).

Timeliness and quality of financial reporting

Reporting requirements

Each entity is required to prepare an annual financial report that includes:

- a Statement of Financial Position, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity and Statement of Cash Flows
- a Rate Setting Statement
- seven financial ratios required under section 50(1) of the Local Government (Financial Management) Regulations 1996 (FM Regulations)
- other note disclosures such as trading undertakings and major land transactions.

We have previously recognised that the quantity of detail reported in some aspects is onerous and exceeds that reported by most Western Australian (WA) State government entities and by local governments in other jurisdictions. From page 38 we have summarised DLGSC's progress with some reforms in this regard including the recent changes to the Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022, gazetted on 17 June 2022.

Review of financial reports submitted for audit

Timeliness

Under section 6.4(3) of the *Local Government Act 1995* (LG Act), entities must submit their annual financial reports to the OAG for audit by the statutory deadline of 30 September. Of the 148 entities:

- 120 met the 30 September deadline
- 13 did not
- 17 received approval from the Minister to extend their submission deadline, of these:
 - 8 met the extended deadline
 - 7 did not
 - 2 did not require the extension as they met the 30 September deadline and are included in the 120 figure above.

Further details of entities' timeliness are provided in Appendix 1. Failure to provide good quality financial statements in a timely manner causes delays in the start and therefore the finalisation of audits.

We completed 86 of 148 audits (58%) by 31 December 2021 (compared to 65 of 132 audits (49%) by the same time last year) as required by section 7.9 of the LG Act. While this is an improvement from the previous year, we again encountered issues with the quality and timeliness of information provided by entities. Some entities experienced problems with insufficient evidence to support the financial report and numerous errors requiring correction. We also noted resourcing constraints impacting the sector, most notably in regional entities, which undoubtedly added to the challenge. Finally, we acknowledge the impact of delayed audit completions in numerous State sector entities on our ability to commence some local government entity audits.

Quality

We rate the quality of entities' financial statements that they submit for audit. Roughly half had statements that were of a reasonable standard and required minimal revisions or adjustments.

However, the remaining entities:

- had poor record keeping practices which delayed providing the necessary information for audit
- had numerous errors in their financial statements and disclosure requirements were not met
- experienced finance staff turnover and attrition during crucial times in the financial year, or key personnel were not available to respond to the auditors at key times as they had taken leave.

We identified numerous errors that were corrected by the entities during the audit process. These errors included:

- incorrect valuation method used
- incorrect revenue recognition of funds received in advance
- bank reconciliations for the municipal account not reconciled, resulting in back dated payments not being identified in a timely manner
- incorrect recognition of borrowings and cash and cash equivalents
- land assets not held at their fair value with revaluation recognised through revaluation reserve
- not correctly accounting for their share of investment in associate
- overstatement of employee benefits and misclassification between the current and non-current portion of long service leave provisions.

Also disappointing was the number of entities submitting many versions of their financial statements to us during the audit process. This results in significant additional work for both the entity and the auditor, and delays the finalisation of the audit. For example, one entity submitted 21 versions of its financial statements.

To ensure timely and accurate financial reports it is important that management in each reporting entity keeps proper accounts and records. Management should undertake appropriate oversight reviews of systems and processes throughout the financial year and after year end to improve the quality of their financial reporting.

To assist public sector entities to assess their financial management and reporting practices, our Office tabled the *Western Australian Public Sector Financial Statements – Better Practice Guide*. This practical guide and toolkit set out better practice principles which, when applied, support a strong governance framework and an efficient and effective financial statement preparation process. While the guide is not prescriptive or obligatory, it should assist entities to implement better practices, processes and procedures, and achieve more efficient and timely financial reporting for their entity.

Each year when we table our annual audit results report of State government entities, we assess them on their financial reporting and financial controls. We then recognise those State entities that achieve good practice by assessing the number and significance of control

weaknesses, the quality of their financial statements, audit readiness, management resolution of accounting standards and the availability of key staff during the audit process.

In 2021-22, we will examine the local government sector and recognise the top best practice entities in our annual audit results report. On page 10 we have outlined our assessment criteria. We hope that reporting top achieving entities from across the sector will increase the effectiveness and efficiency of the financial statement preparation process and contribute to improving the quality of financial reports submitted for audit.

Recommendation

1. We encourage entities to make use of our *WA Public Sector Financial Statements – Better Practice Guide* to improve their financial management and reporting practices, processes and procedures.

Summary of audit opinions

For the financial year ending 30 June 2021 we issued clear auditor's reports for 130 entities by 30 June 2022. Two audit opinions were modified (qualified), while we included emphasis of matter paragraphs in the audit reports of 24 entities.

The auditor's report includes:

- the audit opinion on the annual financial report
- any significant non-compliance in relation to the financial report or other financial management practices
- any material matters that indicate significant adverse trends in the financial position of the entity
- other matters the auditors deem necessary to highlight.

Under the LG Act, an entity's chief executive officer (CEO) is required to publish its annual report, including the audited financial report and the auditor's report, on the entity's website within 14 days of the annual report being accepted by the entity's council. Appendix 1 outlines the date we issued each entity's 2020-21 auditor's report.

We also finalised the 2019-20 auditor's report for two entities.

Two disclaimers of opinion for 2019-20

On 16 June 2021, we tabled the results of 117 entities' 2019-20 financial audits in Parliament. On 24 November 2021, we reported a further 13 entities' results in our State government entities audit report. At that time, results remained outstanding for the Shires of Wiluna and Yalgoo. We were unable to express an opinion on their financial audit reports and have now issued them a disclaimer of opinion.

For both entities, we were unable to obtain sufficient appropriate audit evidence on the books and records of the Shires. This was due to numerous significant deficiencies in the Shires' internal controls and in some cases, records not being adequately maintained. See Appendix 2 for the full details of the disclaimers.

The absence of sufficient appropriate evidence is a significant impediment for the auditor and a serious matter for both the auditor and those who rely on the auditor's opinion. If an auditor is unable to obtain the required evidence, they have few options. One option is to issue a disclaimer of opinion.

Such an opinion is only issued after we have exhausted our efforts to achieve the desired audit objectives. It is the first time this Office has issued such an opinion for a local government entity since becoming responsible for auditing the sector in 2017. It is also the first issued by our Office on a financial report for any WA government entity in 25 years.

A disclaimer of opinion on financial statements is a serious matter as we were unable to provide assurance over financial accountability. This can lead to a lack of confidence in the appropriate use of public monies.

Given the nature and timing of these disclaimers of opinion it is, regrettably, our expectation that issues requiring these disclaimed audit opinions may continue into 2021 and 2022 in some manner. However, we are aware that both entities have been working to address these concerns since the matters were first raised.

Response from Shire of Yalgoo

The Shire acknowledges the effort of the OAG in undertaking the 2019-2020 audit. We also confirm that we recognise the seriousness of the issues raised by the audit and give our assurance that a plan of action has already been implemented. We continue to do work under that plan. The Shire would also like to identify a number of factors which influenced the audit result, including:

- resourcing constraints
- changes of CEO
- communication between Shire and audit team
- timing of release of audit report.

We are conscious that the existence of these factors does not amount to an excuse for the deficiencies identified. On the other hand, we hope their existence will go some way to helping explain how those factors, rather than a culture of disregard for the need to ensure proper controls and compliance, contributed to the audit result.

17 June 2022

Two qualified audit opinions for 2020-21

We issue a qualified opinion in our auditor's report on an annual financial report if we consider it is necessary to alert readers to material inaccuracies or limitations in the financial report that could mislead readers.

In 2020-21, two entities received a qualified audit opinion. This is an improvement from four qualifications issued in 2019-20 and six in 2018-19.

The Shires of Goomalling and Sandstone received qualified opinions because their infrastructure assets had not been valued with sufficient regularity and therefore, we were unable to determine if they were fairly stated. For the full details of the qualified opinions see Appendix 3.

Audits in progress

The 16 audits still being finalised may result in modified opinions. Generally, audits in progress relate to:

- entities having more significant or complex issues to be resolved from a financial reporting and auditing perspective
- entities not having the in-house expertise needed to manage their financial reporting.

While some entities collaborate and seek help to overcome these issues, this is often informal and ad-hoc.

Twenty-four entities received emphasis of matter paragraphs

Under Australian Auditing Standards, if a matter is appropriately presented or disclosed in the financial report, but in our judgement is of such importance that it should be drawn to the

attention of readers, we may include an emphasis of matter (EoM) paragraph in our auditor's report.

In 2020-21, 25 EoM paragraphs have been included to bring to the reader's attention to:

- restatements of comparative figures or balances (11 entities)
- restatements and guarantee payments (four entities)
- changes to the basis of accounting used by the entity (six entities)
- the recording of a joint venture (two entities)
- a contingent liability (one entity)
- an event occurring after the end of the reporting period (one entity).

A full description of these matters is at Appendix 4.

In previous years, we included an EoM in all entities' auditor's reports to draw attention to their previous recognition of some categories of land, including land under roads, at zero cost.

Seventy-five entities had 193 material matters of non-compliance with legislation

We reported 193 matters of non-compliance to 75 entities. Under Regulation 10(3)(b) of the Local Government (Audit) Regulations 1996 (LG Audit Regulations), we are required to report any matters indicating that an entity is non-compliant with:

- part 6 of the LG Act
- FM Regulations
- applicable financial controls in any other written law.

The matters may relate to the financial report or to other financial management matters.

The most commonly reported matters related to:

- financial ratios not being reported (28 entities)
- a lack of evidence that enough quotations were obtained to test the market or documentation to explain why other quotes were not sought (22 entities)
- no evidence of independent review and approval of journal postings to the financial ledger (13 entities)
- a financial management review was not completed every three years as required (13 entities)
- changes made to the supplier master files were not independently reviewed and approved (12 entities)
- bank reconciliation processes were incomplete (12 entities).

Other matters included procurement without purchase orders, incomplete monthly reconciliations of fixed assets, payroll and employment non-compliance, and purchase orders raised, approved and paid by the same person. For the convenience of Parliament and the public, we have summarised the noteworthy matters in more detail at Appendix 5.

In determining which matters to examine through audit procedures (on a risk-based sample and rotational basis) and report, we apply the principles of materiality, as required by Auditing Standard ASA 320 *Materiality in Planning and Performing an Audit*. Factors that we consider include the extent and frequency of the non-compliance, and its effect or potential effect.

We also consider Regulation 5(1) of the FM Regulations to be particularly important because failure to effectively apply those requirements can result in significant financial loss, inefficiency, financial misreporting or fraud.

If we find matters of non-compliance at an entity, we will report this in the auditor's report which becomes part of their annual report published on their website. There was no discernible trend regarding the type or size of entity to which these findings relate.

Adverse trends in the financial position of 109 entities

We conducted a high-level assessment of whether the seven financial ratios reported in each entity's financial report achieved the standards set by the DLGSC. This year, we reported that 156 ratios at 109 entities indicated adverse trends of which the asset sustainability and the operating surplus ratios were the most commonly reported as adverse. Last year, for the 2019-20 audits, the comparative figures were 139 ratios with adverse trends at 89 entities. Entities report their ratios for the current year and the preceding three years. Our trend analysis is therefore limited to these four years.

We are required by Regulation 10(3)(a) of the LG Audit Regulations to report 'any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government'. When determining if a trend was significant and adverse, in some instances we allowed for a ratio to be slightly lower than the DLGSC standard. We allowed this in recognition that failing to meet some standards is more significant and representative of an entity's financial position than failing to meet others.

Our financial audit assessments of the ratios are conducted objectively on the audited figures from the financial report on a comparable and consistent basis. Our assessments do not consider other aspects of the entity's finances or the inter-relationships between the ratios. These considerations are outside the scope of the legislative audit requirement of Regulation 10(3)(a) and more relevant to a performance audit into adverse trends.

We issued 275 audit certifications

In addition to the auditor's reports on annual financial statements, we also conduct audit work to certify other financial information produced by entities. These audit certifications enable entities to meet the conditions of State or Commonwealth funding or specific grant requirements or legislation (acquittals). Our audit certification of these statements may be required to enable entities to receive ongoing funding under existing agreements or to apply for new funding.

For the 2020-21 audit cycle we are responsible for conducting 139 certifications for the Local Roads and Community Infrastructure Program (LRCI Program). The \$3 billion Commonwealth-funded program supports entities to deliver priority local road and community infrastructure projects across Australia.

Under the LRCI Program, entities who are eligible for funding must provide the Commonwealth Department of Infrastructure, Transport, Regional Development, Communications and the Arts with an audited 2020-21 annual report by 31 October 2021. This must be audited by an appropriate auditor.

As defined by the *National Land Transport Act 2014*, our Office is the appropriate auditor given entities' accounts are required by law to be audited by the Auditor General of a State.

Appendix 6 lists the 275 certifications we have issued for 2020-21 and the date of issue including:

- 11 claims by administrative authorities for pensioner deferments under the *Rates and Charges (Rebates and Deferments) Act 1992*
- 136 statements acquitting Roads to Recovery funding under the *National Land Transport Act 2014*
- 125 statements acquitting the LRCI Program funding (14 certifications outstanding)
- three other certifications for projects by entities.

Control weaknesses

Management controls

We report to entity CEOs on all control weaknesses relating to expenditure, revenue, financial management, asset management and human resources. Control weaknesses that represent matters of material non-compliance form part of the overall auditor’s report that we provide under section 7.12AD of the LG Act to the mayor, president or chairperson, the CEO and the Minister for Local Government.

Our management letters provide a rating for each matter reported. We rate matters according to their potential impact and base our ratings on the audit team’s assessment of risks and concerns about the probability and/or consequence of adverse outcomes if action is not taken. We consider the:

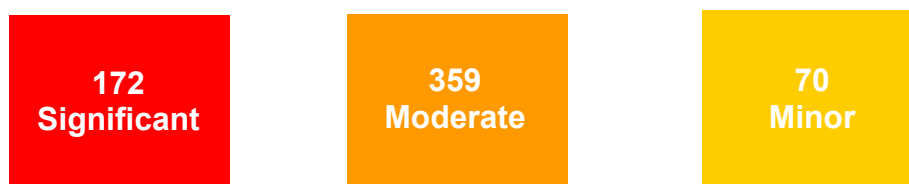
- quantitative impact – for example, financial loss from error or fraud
- qualitative impact – for example, inefficiency, non-compliance, poor service to the public or loss of public confidence.

Risk category	Audit impact
Significant	Finding is potentially a significant risk if not addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit opinion, it should be addressed promptly.
Moderate	Finding is of sufficient concern to warrant action being taken by the entity as soon as practicable.
Minor	Finding is not of primary concern, but still warrants action being taken.

Source: OAG

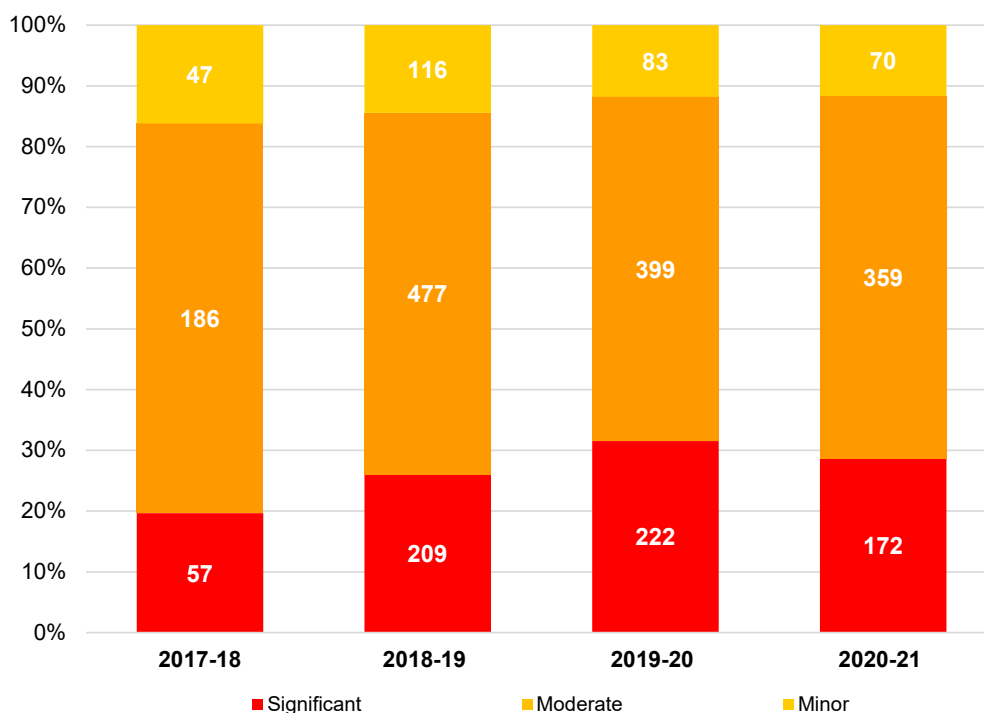
Table 2: Risk categories for matters reported to management

During 2020-21, we alerted 126 entities to control weaknesses that needed their attention. In total we reported 601 control weaknesses across the three risk categories as shown in Figure 1. This is a decrease compared to the figures from 2019-20 where we reported 704 control weakness of which 222 were significant, 399 moderate and 83 were minor findings.



Source: OAG

Figure 1: Number of financial and management control findings by risk category for 2020-21



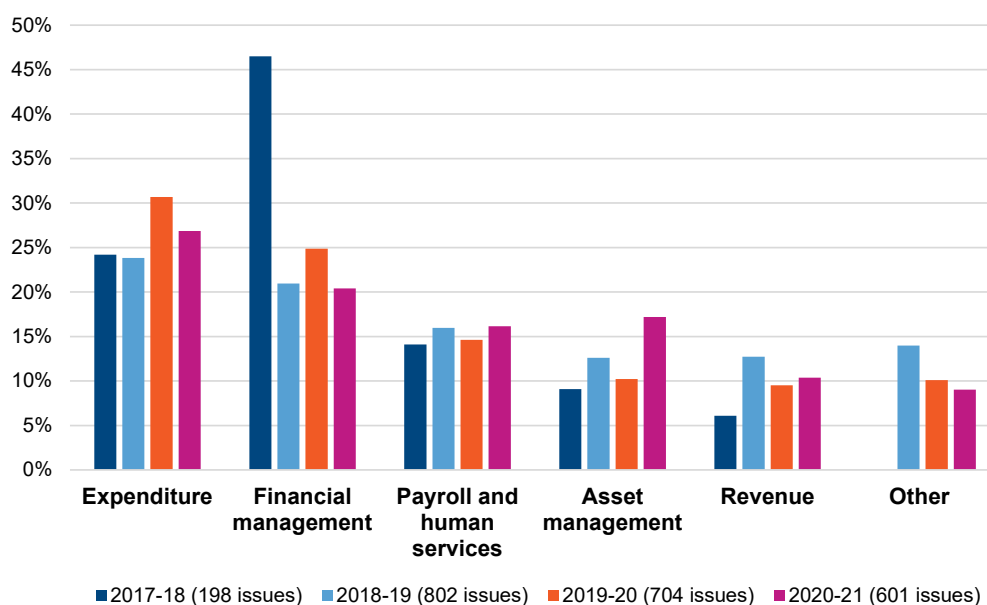
Source: OAG

Figure 2: Proportion of control weaknesses reported to management in each risk category and comparative ratings of the control weaknesses

Figure 2 shows the number of weaknesses in each risk category for the differing number of entities we audited during our first four years of local government auditing and the comparative proportion of weaknesses in each risk category. The chart shows that the number of control weaknesses across all ratings has decreased for 2020-21, noting that each year’s figures represent findings across an increasing population of audited entities during the transition period.

However, we found that 95 control weakness (15.8%) at 39 entities were unresolved from the prior year. This proportion compares with 2019-20 where 15% of issues were unresolved from the prior year. It is important that these issues are addressed promptly and requires entities to improve policies, practices and procedures to maintain or enhance the integrity of financial reporting.

The 601 control weakness identified in 2020-21 are presented in their different financial management control categories in Figure 3. This figure also shows that expenditure and financial management controls continue to represent the highest proportion of weaknesses across the financial control environment. However, it was pleasing to see that the control weaknesses relating to expenditure, financial management, and payroll and human resources have decreased for 2020-21. This is a positive trend. An increase in audit findings related to asset management suggests greater focus may also be required by entities on the controls around this aspect of financial management.



Source: OAG

Note: In 2017-19, no control weaknesses were reported in the Other category.

Figure 3: Financial and management control weaknesses reported to entities

Following are examples of control weaknesses identified in the major categories of audit findings.

Expenditure

We reported that good procurement procedures, such as obtaining quotes and completing purchase orders to start the ordering process and accountability trail, were not routinely practiced. In summary:

- We found purchase order control weaknesses at 33 entities. Purchase orders were often raised after the goods had been supplied or after the supplier’s invoice had been received. The lack of adequate controls over purchase ordering increases the risk of inappropriate purchases or the entity being committed to pay for purchases made by officers who do not have authority or who have exceeded their delegated purchase limits.
- At 22 entities we continued to find instances where quotes were not obtained as required by the entities’ policy guidelines. There were also instances where evidence of quotes was not kept. This increases the risk of favouring specific suppliers and/or not obtaining value for money.
- At 15 entities we reported that changes were made to the supplier master file without appropriate evidence of authorisation or there was no independent review to confirm checking for related party interests, authorisation, completeness and accuracy. These review procedures are essential as technology has increased the risk of fraud.
- We identified credit card control weaknesses at 14 entities. These included instances such as:

- transactions not listed separately in the payments submitted to council each month
- certain staff allocated a credit card who had not signed a credit card holder agreement
- no evidence of independent review for staff credit card monthly expenditure
- receipts not available for certain credit card transactions.
- In some entities there was not adequate separation of tasks between ordering and receiving goods. Without this segregation, the entity needs other controls to ensure that all payments for goods are reviewed and authorised by an independent officer.

Financial management

The accounting procedures and practices of the financial management team should include appropriate controls for preparing the entity's financial report and mandatory annual reporting requirements.

- At 27 entities we found that bank reconciliations were either not routinely prepared on a monthly basis or were not reviewed by a second officer. The bank reconciliation is a key control. If not performed regularly and independently reviewed, there is a risk of erroneous or unusual (including fraudulent) reconciling items not being detected and investigated in a timely manner.
- At 17 entities we found instances where journal entries were made without supporting documentation or were not reviewed by an independent officer. These can represent significant adjustments to previously approved accounting transactions. Unauthorised journals could result in errors in financial reports or fraud. They should therefore be clearly explained and subject to independent review.
- At 15 entities we found a lack of review of policies and procedures.
- At 11 entities we found that access to the financial management, payroll and human resources systems was not restricted to appropriate staff. In some instances, we considered more staff than necessary had passwords to access key systems. Access privileges need to be monitored on a regular basis by a senior staff member.

Payroll and human resources

Payroll and human resource management are essential elements of any employer's business. During our interim and final audits of entities we reported:

- Across 20 entities we found some employees were not taking their annual and long service leave entitlements and therefore accumulating excessive leave balances. Entities should have a leave management plan to ensure suitable staff can undertake the roles of key staff while they are on leave and to continue to deliver the entity's required services. Infrequent taking of leave and associated rotation of staff roles increase the likelihood of fraud remaining undetected.
- At 12 entities we found commencement and termination processes were not completed promptly to ensure timely and accurate processing and payment of staff. Evidence needs to be retained of all employment contracts, which should be signed by both parties on execution.
- At 12 entities we found monthly payroll reconciliations were not prepared in a timely manner and independently reviewed, increasing the risk of errors and/or potential fraud remaining undetected and misstated financial statements.

- At 11 entities we found instances where changes made to employee master files were either not supported by appropriate authorisation from the employee or not independently reviewed for accuracy and completeness. This is important to reduce the risk of payroll errors or fraud.

Asset management

We identified several weaknesses in the controls over assets. These included:

- a lack of evidence of review of fixed asset reconciliations at 14 entities
- asset management plans not completed or sufficiently updated at eight entities. This may impact the strategic planning process and is likely to result in misstatement of the asset renewal funding ratio in the financial report
- no asset stocktake policy or procedures in place at seven entities. The absence of a periodic asset stocktake means that discrepancies between the accounting and physical records will not be detected and corrected on a timely basis. This could result in failure to detect theft or loss and/or a misstatement of asset balances in the annual financial report
- a lack of comprehensive asset management procedures to manage non-current assets at six entities. Good policies and procedures provide essential guidance for staff to manage an entity's assets in accordance with management's expectations. Lack of formal and comprehensive policies and procedures that are readily available to staff increases the risk of mismanagement and recording of assets.

Other asset issues we found included:

- the entity not performing an assessment to determine the correct classification of vested improvements on vested land required to be separately classified as right-of-use assets
- asset revaluations not completed in a timely manner
- no documented inventory control policy and procedure for employees to follow to ensure that inventory is physically safeguarded and all movements are recorded accurately and completely in the accounting records
- incorrect application of the useful life of assets in depreciation calculations which could result in an over/understatement of the depreciation and hence of the carrying value of the assets in the financial statements.

Revenue

Good controls over revenue help to ensure that all monies due to the entity are accurately charged, collected and reported in the financial statements. During our interim and final audits, we reported:

- charges being raised prior to a completed review of the rates billing verification register
- fees were not correctly recorded in the financial system and customers were charged the incorrect fee
- no register of infringements issued by the entity
- interim rate notices had not been issued throughout the year by the entity
- rateable values reconciliation not completed

- a lack of a formal process to assess the revenue recognition criteria for new grant funding received
 - revenue not recognised in accordance with AASB 15 or AASB 1058. As application of these standards may result in delayed income recognition, the entity's revenue may be overstated for the 2020-21 financial year.
-

Recommendation

2. Local government entities should ensure they maintain the integrity of their financial control environment by:
 - a. periodically reviewing and updating all financial, asset, human resources, governance, information systems and other management policies and procedures and communicating these to staff
 - b. conducting ongoing reviews and improvement of internal control systems in response to regular risk assessments
 - c. regularly monitoring compliance with relevant legislation
 - d. promptly addressing control weaknesses brought to their attention by our audits, and other audit and review mechanisms
 - e. maintain currency with new and revised accounting standards for their impact on financial operations in order to prepare a compliant financial report at year end.

Information system controls

In 2020-21, we reported 358 information system control weaknesses to 45 entities, with 10% (37) of these rated as significant and 71% (254) as moderate. Last year we reported 328 control weaknesses to 50 entities. As these weaknesses could significantly compromise the confidentiality, integrity and availability of information systems, entities should act promptly to resolve them.

Entities rely on information systems to prepare their financial statements and to deliver a wide range of services to their communities. It is important that entities implement appropriate controls to maintain reliable, secure and resilient information systems.

Audits of general computer controls help entities measure and improve the effectiveness and reliability of services and financial reporting. These audits are performed as an integral part of, and inform, our financial audit program

Our capability assessments at 12 of the 45 entities show that none met our expectations across all six control categories and 68% of the audit results were below our minimum benchmark. Information and cyber security remain significant risks again this year and need urgent attention. Compared to 2019-20, there have been some improvements in change control but very little progress in management of information technology (IT) risks, physical security and IT operations. Entities need to improve in all six control categories.

Of the weaknesses identified in 2020-21:

- 47% related to information security issues. These included system and network vulnerabilities, and unauthorised and inappropriate access
- 28% related to IT operations issues. In particular, there were issues in inadequate monitoring and logging of user activity, poor handling of information and lack of review of user access privileges
- 13% related to business continuity. For example, disaster recovery and business continuity plans were lacking or out-of-date
- 12% related to inappropriate IT risk management, poor environmental controls for the server room and a lack of change management controls.

The information provided above is included in our *Information Systems Audit Report 2022 – Local Government Entities*, tabled on 28 June 2022. Further details of the information systems audit work and case studies are included in that report.

Issues impacting entity reporting

Rehabilitation of landfill sites

Issue

Many entities have landfill sites which they manage. Depending on the size and scale of these sites, there are different requirements to rehabilitate them. Where entities have an obligation to remediate the landfill site, they should include the rehabilitation costs as a provision in their financial report. The absence of a rehabilitation plan and cost estimate does not remove the need to record a provision.

From the time it is evident that recognising a liability is required, to actually reporting one, a process of planning is needed, and this can take a while. In the meantime, readers should be alerted to the fact that a liability will be created by the entity showing a contingent liability in their financial reports. This is shown in the example below.

What we found

We've found that some entities are not including these provisions for rehabilitation and others that are, are accounting for them differently. There is a possible role for the DLGSC to provide guidance in this area to ensure entities are correctly accounting for rehabilitation provisions.

Example: City of Kalgoorlie-Boulder

The City has operated the Yarri Road Refuse Facility in east Kalgoorlie since 1993. The site operates under a Class II landfill license under Part V of the *Environmental Protection Act 1986* which requires licensing.

The City has never previously recognised a provision for landfill rehabilitation. It has disclosed a contingent liability for at least the three previous annual financial reports to fully restore the site at the end of its useful life. The City was also undertaking work to establish the scope and estimate the cost of the restoration, which was unable to be reliably estimated in previous financial reports.

During the 2020-21 period, the City engaged a third-party expert to prepare a closure and post-closure management plan and provide a comprehensive estimation of the future costs for the site closure, capping, restoration and monitoring activities. The plan was finalised in March 2021 and a landfill rehabilitation provision of \$28.8 million was recognised.



Source: OAG

Figure 4: Broome landfill

Recommendation

3. The Department of Local Government, Sport and Cultural Industries should provide guidance to assist entities with understanding the requirements of and interpreting the AASB accounting requirements to ensure greater accounting consistency across the sector, including recognising provisions for the rehabilitation of landfills and other contaminated sites.

Valuation of assets

Issue

As reported in previous years, we have concerns about inconsistencies in the valuation of property and infrastructure in the local government sector, including the variety of valuation methods used, especially for land assets with restricted use.

Valuation concerns arise from entities engaging different valuers who use different methods or interpret some principles of the Australian Accounting Standards differently. Consequently, entities can see significant valuation swings when they change their valuer, depending on which assumptions the valuer uses. Most entities revalued their restricted land assets in 2017 or 2018 in accordance with the FM Regulations. Their next three to five yearly valuations are due at the latest by 2022 or 2023.

As mentioned last year, the AASB and the International Public Sector Accounting Standards Board have projects underway relating to fair value of public assets. Our Office will work with other audit offices to prepare a submission to these fair value projects and with the DLGSC on the audit impacts of any changes.

Even though a formal valuation is not required to be undertaken every year, the requirement for such assets to be at fair value remains. Thus, each entity needs to do enough, at a minimum, to be able to conclude that the carrying value at the reporting period approximates its fair value. This would entail, amongst other things, condition assessments, assessing recent pricing movements in materials and labour, and other relevant material factors.

What we found

A few examples of entities experiencing some valuation issues were:

- City of Albany – the City has no formal process for assessing the valuation of infrastructure assets, land and buildings in financial years between the formal valuation assessments required by the FM Regulations. Without this, an asset may not be correctly recorded at fair value in accordance with AASB 116 and AASB 13. The City was notified of the finding during an interim audit and completed an assessment as part of its end of financial year procedures.
- City of Subiaco – the City's investment property increased by \$12.3 million (11%) compared to the prior year due to a revaluation to fair value at 30 June 2021 based on an independent valuation of \$125 million, which resulted in a net gain of \$29 million. The City also reported an increase to Revaluation Surplus of \$35.8 million (28%) compared to the prior year.
- Town of Cottesloe – during 2020-21, an independent valuation of land and buildings resulted in a decrease in fair value of \$20.5 million compared to the prior year. This related to an interest the Town has in the Wearne Hostel (refer below).

- Four entities hold an equal share in the Wearne Hostel site at 1 Gibney Street, Cottesloe but value it differently. We found one valuation almost double that of the other. The Towns of Claremont and Mosman Park have valued their respective interests separately without restrictions, while the Shire of Peppermint Grove and Town of Cottesloe have valued with restrictions (i.e. title showing zoning for use only as an aged care facility), resulting in a much lower valuation. We acknowledged the inconsistency in financial reporting for the same asset but accepted both valuations (restricted and unrestricted) as they are currently permissible under the relevant accounting standard and DLGSC financial reporting framework.

Developer contributions – Accounting for cash in lieu of public open space

Issue

When subdividing residential land in WA, a minimum of 10% of the gross subdivisible area must be given up free of cost by the landowner for public open space. The landowner can make a cash payment to an entity in lieu of all or part of the public open space contribution, which must be agreed by the entity and approved by the Western Australian Planning Commission.

Amendments to section 154 of the *Planning and Development Act 2005* (PD Act) changed the accounting treatment for cash in lieu of public open space contributions received on or after 12 September 2020. Entities receiving any cash in lieu funds should now place them in a reserve account for each subdivision within the municipal account, in accordance with section 6.11 of the LG Act.

The account should clearly set out the purpose for which the money is held, the landholding from which it was obtained and the date on which it was paid to the entity. Section 154(3) of the PD Act also requires interest earned on any invested funds to be applied to the respective reserve account.

The DLGSC provided guidance to entities on the accounting treatment for cash in lieu received on or after 12 September 2020, from 10 April 2006 until 11 September 2020, and prior to 10 April 2006. One entity sought its own legal advice.



Source: bumphotographer/shutterstock.com

Figure 5: Park and playground in a suburban area of Perth

What we found

While some entities were not prepared, the majority of affected entities accounted for the funds appropriately and complied with revised legislative requirements.

Some entities had differing treatments, for example:

- We noted that money paid to the City of Albany in lieu of open space, post 12 September 2020 and amounting to \$30,000, was not placed in a reserve account in accordance with section 6.11 of the LG Act. On being notified of the finding during the interim audit, the City rectified this as part of their annual procedures, had a newly created public open space reserve account endorsed by Council and correctly reported the received funds in the annual financial statements for the year ended 30 June 2021.
- The City of Cockburn, on obtaining legal advice, chose to adopt a different accounting treatment than recommended by the DLGSC. It accounted for all cash in lieu of public open space in the municipal fund, rather than some in trust and some in the municipal fund.
- We found the accounting for cash in lieu by the City of Greater Geraldton is classified in accordance with the PD Act, with an exception that funds amounting to \$378,000 should have been classified as trust rather than in reserves, as it was received between 10 April 2006 and 11 September 2020. We accepted this as reasonable and agreed with management on the classification of the funds.

Implementation of Service Concession Grantors Standard AASB 1059

Issue

Entities were required to apply a new standard, AASB 1059 *Service Concession Arrangements: Grantors*, for years beginning on or after 1 January 2020 (the 2020-21 reporting year). This standard is applicable to entities (grantors) that enter service concession arrangements with generally private sector operators.

It requires grantors to recognise a service concession asset and, where applicable, a service concession liability on the balance sheet. Alternatively, a service concession asset may result from the reclassification of an existing item of property, plant and equipment.

An arrangement within the scope of this standard typically involves an operator constructing the assets used to provide a public service or upgrading the assets (for example, by increasing their capacity) and operating and maintaining the assets for a specified period. Such arrangements are often referred to as public-private partnerships.

An example of a major service concession arrangement for WA local government is the Resource Recovery and Facility Agreement involving the Mindarie Regional Council, a regional entity, and its constituent member entities - the Cities of Perth, Stirling, Joondalup, Wanneroo and Vincent, and the Towns of Victoria Park and Cambridge.

Under this agreement the operator constructed and has the responsibility to manage the facility for the purpose of waste processing activities on behalf of the Mindarie Regional Council. The agreement was entered into for a 20-year term ending June 2030. On termination of the agreement, the Mindarie Regional Council would assume all rights and responsibilities in relation to the assets and liabilities of the Service Concession Arrangement.

What we found

For most entities there was no material impact to the financial statements in 2020-21.

Other changes to accounting standards

What we found

As we reported in November 2021⁵, the reporting of revenue and income by not-for-profit entities under AASB 15 and AASB 1058, which were applied from 1 July 2019, has brought challenges in interpretation and implementation. It is expected that the AASB will propose further guidance and examples in 2022 that have the potential to change current accounting practice.

⁵ Office of the Auditor General, [Audit Results Report – Annual 2020-21 Financial Audits of State Government Entities](#), OAG, Perth, 2021, p 43.

Impact of emergencies

COVID-19

We have continued to note the impact of COVID-19 responses on entities' financial reporting processes and control environments. Part of our 2020-21 audits considered the impact faced by entities, given State and international border restrictions were in place during the financial year and in February, April and May 2021 the WA Government announced lockdowns and other restrictions in response to managing COVID-19 community transmission. Some of the impacts are summarised below.

Disruption of services and reduced revenue

Entities were faced with venue closures and restrictions for public and private gatherings resulting in event cancellations and reduced capacity. A few examples identified during our audits are listed below where entities experienced an impact to the community and disruption of services:

- City of Greater Geraldton – reported that Recreation and Culture income was down from \$4.2 million in the prior year to \$1.6 million in 2020-21 (62%). This decrease is mainly due to the recreation and culture sector being heavily impacted by COVID-19 restrictions including the stand down of theatre and events staff. The Queens Park Theatre was completely closed for the nine months to March 2021 with partial reopening from April to June 2021. All events and cultural projects at the City were either scaled back or not held due to State mandated restrictions.
- City of Melville – the City reported a 10% decrease in rates revenue for 2020-21 compared to the prior year. Rates concessions (approved by the Council in April 2020) applied in the 2020-21 budget under the COVID-19 Stimulus package amounted to approximately \$10 million. The City also reported a 56% decrease in interest earnings from \$4.4 million in the prior year to \$1.9 million in 2020-21. As part of section 6.45 of the LG Act modified under the Local Government (COVID-19 Response) Order 2020 to cushion ratepayers from the adverse economic effects of COVID-19, the City reduced interest rates to 2% on:
 - unpaid rates subject to an instalment program (previously 4%)
 - all unpaid rates and services (previously 8%)
 - unpaid underground power and streetscape charges (previously 4%).

This also led to a decrease in rates receivable balances at year end.

- The City of Rockingham – committed to a rate freeze for 2020-21 due to the COVID-19 pandemic. In addition, the City provided a concession totalling \$846,773. The concession was to ensure that residential properties were not charged more rates than they would have paid in 2019-20 due to the statutory Gross Rental Value revaluation the City was required to apply. The City also reduced interest rate charges on unpaid rates and other service charges and therefore reported a \$2.2 million (67%) decrease in interest earnings compared to the prior year. Payments by residents however have continued to be repaid in 2021 with a resulting effect of lower receivable balances compared to the prior year.
- City of Stirling – as part of the City's COVID-19 response in 2020-21, the Council committed to a one-off concession to ensure no ratepayer was asked to pay more than the previous year. The City also introduced rates smoothing in addition to its one, two

and four instalment options. In accordance with the Local Government (COVID-19 Response) Order 2020, the City did not charge

- interest where an owner selected to pay rates and service charges through an instalment option
- overdue interest to ratepayers with overdue rates and service charges.
- Shire of Harvey – reported a reduction in interest earnings from \$1.3 million in the prior year to \$395,000 in 2020-21 (69%) mostly due to the decrease in interest rates paired with a decrease in interest earnings from rates revenue due to rate relief from COVID-19.
- Shire of Ngaanyatjaraku – statutory environmental health functions such as food inspections were delayed as they were not deemed to be an essential service by the WA Police Force and G2G passes were not approved for the visiting environmental health officer. Indoor sport and recreation activities were cancelled and program changes were made to enable limited activities to provide food and essential services in compliance with COVID-19 directions.

Entities' expenses for directly managing the impact of COVID-19

Differentiating between COVID-19 specific expenditure and normal expenditure was difficult as entities generally did not separately account for these expenses. In general, entities did not report incurring any significant expenditure as potential extra expenses were offset by savings elsewhere. Some interesting examples are noted below:

- Shire of Broome – the Shire's current three year COVID-19 recovery plan focuses on significant infrastructure projects. The State and Commonwealth Governments have co-invested in most of these projects. The intent of the projects is to reinvigorate the region and stimulate the local economy (e.g. jobs and tourism) which will assist in COVID-19 recovery.
- Shire of Denmark – the Shire experienced challenges in securing contractors and equipment from interstate and intrastate due to COVID-19 restrictions. Cost of contractors, materials and supplies has risen on average 20% over the past 12 months. Due to significant increases in available State and Commonwealth funding, it is increasingly difficult to secure available contractors to complete works within funding condition timeframes. The impact of COVID-19 has fast-tracked the Shire to implement more services and application processes online for the community to access.
- Shire of Dowerin – while the financial impact of COVID-19 on the Shire was minimal throughout 2020-21, additional resources were allocated including:
 - staff resources to keep up-to-date with relevant information and mandates
 - preparing and implementing the Shire's COVID-19 plan and working-from-home processes
 - increased community communication and engagement
 - additional cleaning.

The Shire had also experienced delays in completion of road construction and building projects due to contractors not being available and an increased cost of materials, freight and contractors.

- Shire of Gnowangerup – the main impact for the Shire includes significantly reduced availability of contractors, particularly building-related trades, and reduced availability of

vehicles. This has impacted the Shire's ability to complete projects within timeframes and budgets. Some capital expenditure items in the current year budget will carry over to the new financial year as a result.

Stimulus or initiatives administered by entities

Below are some examples where entities played a role in distributing funds and providing relief to their communities in 2020-21:

- City of Gosnells – the City reported \$1.4 million in COVID-19 concessions for ratepayers and relief for lessees.
- City of Greater Geraldton – the City offered rent relief to some tenants who were badly affected by the pandemic. The rent relief was in line with the *Commercial Tenancies (COVID-19 Response) Act 2020* and was available to tenants that had experienced a reduction of revenue of at least 30% over the previous year. The relief was in two parts: a portion of the rent was to be waived and another portion was to be deferred.
- City of Kalamunda – a COVID-19 Crisis Relief Fund reserve was established by the City at the beginning of the financial year of \$1 million to provide innovation grants of up to \$5,000 and \$1,000 rate relief to each eligible ratepayer. However, only \$216,000 was paid out during the year to 30 June 2021. The balance of the fund was returned to the City's bank account and the Crisis Relief Fund reserve was closed with the Council's approval. The City also offered a total of \$22,000 in rates exemptions under its COVID-19 financial hardship policy for the year ended 30 June 2021.
- City of Karratha – the City received a one-off contribution of \$1 million from Rio Tinto for COVID-19 recovery which was used to support the City's business and community funding packages. This included Try Local Vouchers, sporting group grants, tourism operator incentives, health fee waivers, business grants and Meet the Street funding. In addition, the City provided a number of other COVID-19 business and community support initiatives such as a freeze on rate and fee increases, deferral of rate collection, financial hardship support and lease fee relief.
- City of Subiaco – in response to the pandemic, the City resolved through its annual budget 2020-21 to provide a one-off contribution of \$2 million against total rates levied. This contribution was funded through a transfer from the Capital Investment Reserve. The \$2 million contribution to rates was applied proportionately to the number of rates levied per property, including properties paying minimum rates.
- Shire of Dalwallinu – the Shire adopted a financial hardship policy during 2019-20 to assist the community members who may have been affected by the COVID-19 pandemic. This policy was amended during 2020-21 to also include other unexpected items that may result in payment difficulties.
- Shire of Dandaragan – the Shire implemented a range of measures to respond to the challenges of COVID-19 including removing or heavily discounting interest charges on rates and debts, deferring community group loans and providing \$5,000 cash grants to community groups to enhance their facilities. A significant increase in infrastructure investment was undertaken targeting civil works that could employ the local workforce, in particular deckhands, who were impacted by disruption to the crayfishing industry. A COVID-19 community building program was established to support those at high risk including seniors, people with a disability or underlying health issue, people from culturally and linguistically diverse backgrounds, and indigenous people. The Shire also developed a COVID-19 webpage providing information and tools for its community such as the COVID-Readiness Household Plan.

Future potential effect of COVID-19

As responses to COVID-19 continue to impact well beyond this reporting period and constrain the functions and responsibilities of entity operations, the risk increases that other critical areas may not receive the focus or priority they deserve. We encourage staff and management to be mindful of gaps where more visible financial and operational controls may cease to operate effectively, including in altered work arrangements such as staff working from home.

Cyclone Seroja

On 11 April 2021, Cyclone Seroja intensified into a category 3 tropical cyclone and crossed the WA coast just south of Kalbarri. Impacts to Kalbarri and the nearby town of Northampton were severe, with many locations recording maximum wind gusts more than 170 km/h. Many buildings and roads sustained significant structural damage or were destroyed. An emergency situation was declared at 3.50 pm on 11 April for 45 local government areas. Services were disrupted, facilities were closed and significant damage occurred to critical infrastructure. Secondary impacts included loss of power and communications for an extended period, and a primary focus for affected communities on repair and recovery.

Examples of the financial implications arising from this emergency event in the region are as follows:

- Shire of Mingenew – at its May 2021 Ordinary Council Meeting, Council voted unanimously to waive a range of building and planning application fees to assist those impacted to rebuild, and waived some planning requirements for temporary buildings at its August 2021 Ordinary Meeting.
- Shire of Northampton – cyclone damage led to a write-down of Property, Plant and Equipment of \$1.1 million and Infrastructure of \$178,000 for the 2020-21 financial year. Additional funding of \$500,000 was received from the Local Government Insurance Scheme for operational repairs, and materials and contracts costs increased by \$1 million from \$2.3 million in the prior year to \$3.3 million in 2020-21 due to additional work required to restore the Shire's townsites.
- Shire of Chapman Valley – damages to the Shire's assets were not extensive. However, the cyclone impacted staff resources due to time taken away from core business to attend to local recovery initiatives. During the financial year the Shire restored some properties and certain work had to be carried forward to financial year 2021-22.
- City of Greater Geraldton arranged additional resources immediately following the cyclone to aid clean-up efforts. The City also spent more than \$500,000 on clearing vegetation and concentrated on rural road maintenance and removing and mulching fallen vegetation.
- Shire of Morawa experienced 202 requests for emergency welfare assistance, with 104 homes damaged and 23 primary producer properties impacted. The council spent \$141,962 in the immediate response to the cyclone with the majority being for the clearing of roads, removing fallen trees and town clean-up.

Opportunities for the DLGSC to improve the efficiency of financial reporting

Our audits have once again highlighted the need for the DLGSC to provide centralised professional support to assist entities to fulfil their financial reporting requirements. We have previously raised the need for the DLGSC to provide professional advice on preparing for changes in accounting standards and legislation. This would be both financially beneficial and time efficient for all entities. This section includes updated information on the steps the DLGSC is taking to enhance financial reporting, reduce complexity and costs, and enable improved governance. It is important to note that while some of these issues may relate to all entities, others may only be applicable to some.

Quality and timeliness

In 2019-20, and in prior reports, we reported that many entities would benefit from centralised support from the DLGSC similar to that provided to State government entities by the Department of Treasury through the Treasurer's Instructions. This would help to improve the overall quality of the sector's financial reports and also reduce the reporting burden on smaller entities. We identified the need for actions such as:

- decluttering entities' financial reports
- implementing tiered reporting for entities that differ in the size or complexity of their operations
- providing a model financial report with current sample notes
- providing technical and accounting standards support to entities through a help desk.

Further, we suggested the DLGSC's support should pursue timely regulation amendments and provide suitable guidance to assist entities to update their accounting practices. This would help ensure that their future reporting is compliant with all current accounting standards and improve the financial report framework.

While our Office produced the *Western Australian Public Sector Financial Statements – Better Practice Guide* to assist entities to implement better practices for more efficient and timely financial reporting, centralised assistance offered by the DLGSC will achieve consistency, improve financial reporting standards and could offer practical accounting assistance.

Response from the DLGSC

DLGSC has made significant progress towards addressing the recommendations via its local government model financial statements project which commenced in September 2021. DLGSC expects to fully address all recommendations by the end of financial year 2022-23. This has been largely driven by DLGSC's commitment to deliver efficiencies and better financial reporting outcomes for the local government sector. As a result, DLGSC has met and is on track to meet several critical milestones, including:

- delivery of the first tranche of decluttered financial reports for 2021-22 by 1 July 2022. The required amendments to the FM Regulations and LG Audit Regulations were gazetted on 17 June 2022
- delivery of a further second tranche of decluttered financial reports for 2022-23 by 28 April 2023
- implementing reduced financial reporting for smaller entities for the financial year 2022-23, onwards
- providing model financial statements templates with guidelines for the financial year 2022-23, onwards
- providing technical and accounting standards support from June 2022 via a dedicated email support line.

Review of financial ratios

We are required by Regulation 10(3)(a) of the LG Audit Regulations to report 'any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government'.

It has been our view since becoming the auditor for the sector that the annual financial report audit does not provide the opportunity for a thorough assessment of any adverse trends that may be apparent from the ratios. We have also previously supported the need for the DLGSC to develop more thorough and balanced performance assessment criteria to replace the existing reporting and audit of seven financial ratios and any adverse trends in these ratios.

In 2019-20, we also reported that the Western Australian Local Government Association (WALGA) had recommended changes to the ratios in its Local Government Financial Ratios Report provided to the WALGA State Council Meeting on 5 May 2021. The report included recommendations for prescribed ratios and other financial reporting related matters. Along with ratio changes, the group also recommended the DLGSC prepare a model set of financial statements and annual budget statements in consultation with the local government sector.

Response from the DLGSC

The DLGSC has taken on board the OAG's views and recognised the contributions of key stakeholders in respect of the financial ratios and their intended purpose and outcomes. The DLGSC's approach to financial reporting of ratios has been largely underpinned by the OAG recommendations and the need to bring local government financial reporting in line with better practice frameworks.

While the DLGSC has taken action to remove the reporting of financial ratios from the 2021-22 annual financial report, and the audit reporting of significant adverse trends and attestation of ratios, it is still committed to ensuring reliable information on local government financial and sustainability measures is available.

The DLGSC is undertaking a comprehensive review of the current financial health indicator, taking into consideration WALGA's Financial Ratios Working Group recommendations. The review will assess the appropriateness of the current financial ratios and recommend a set of financial and sustainability measures that are evidence based and fit for purpose. This will then inform the information reported via the MyCouncil website.

The Western Australian Treasury Corporation (WATC) was engaged in late March 2022 to undertake a review of the financial health indicator to identify the most appropriate ratios to underpin it. A stakeholder group consisting of WATC, the DLGSC, WALGA, LG Professionals WA and a local government finance consultant has been established to help inform the review. Targeted stakeholder engagement is to be undertaken in due course for input and feedback on the proposed ratios and methods used to underpin the new financial health indicator.

The scope prepared for WATC requests that a report and new financial health indicator product is provided to the DLGSC by 31 August 2022. The DLGSC will then review the outcomes of the report before implementing the changes for the MyCouncil website in 2023.

Reduced disclosure reporting by entities

The quantity of information that is reported in the annual financial reports of entities is onerous and exceeds that reported by most State government entities. Entities also include several disclosures that are not common practice in other Australian states. This contributes to the time and cost to prepare and audit annual financial reports.

In 2019-20, we reported that opportunities still exist to introduce a tiered reporting structure and reduce the amount of detail in entity financial reports without impacting the usefulness and completeness for users. While the FM Regulations do not provide entities as much opportunity to reduce financial report disclosures as State government entities, we continue to encourage efforts to streamline financial framework obligations, particularly for small and medium sized entities, wherever it does not impair accountability and transparency.

Response from the DLGSC

The DLGSC fully recognises the need for tiered reporting based on complexity and size of entities, while still meeting the needs of the users of financial reports. The DLGSC has developed model financial statement templates based on Salaries and Allowances Tribunal banding.

The model financial statement template for Band 1 and 2 entities significantly reduces the existing level of disclosures required to be audited. Our recommendations to the Parliamentary Select Committee into Local Government have largely guided the DLGSC in the removal of the disclosures.

The Band 3 and 4 entity model financial statement template is also streamlined and removes further disclosures without compromising the accountability and transparency of financial reporting. The DLGSC has been working closely with the OAG to ensure critical information and compliance with Accounting Standards is retained. After sector consultation, it was agreed that the model financial statements for both Band 1 and 2, and Band 3 and 4 should be introduced from the 2022-23 financial year onwards.

Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022

The first component of regulatory amendments to enable the model financial statements, the *Local Government Regulations Amendment (Financial Management and Audit) Regulations 2022*, were gazetted on 17 June 2022.

Key changes which are welcomed by our Office include the removal of the requirement for an annual financial report by an entity to include:

- financial ratios
- an auditor's opinion on financial ratios, significant adverse trends and matters of non-compliance.

The changes made to the FM Regulations will reduce local government reporting requirements and the scope of audit reports and come into effect from 1 July 2022. As some 2021-21 audits are still in train, transitional provisions apply to financial reports in relation to 30 June 2021 whose audits are yet to be finalised.

Recommendation

4. The Department of Local Government, Sport and Cultural Industries should continue to work with local government stakeholders towards the introduction of model financial statements for the 2022-23 financial year.

Appendix 1: Status and timeliness of 2020-21 audits

We completed 132 of the 148 audits for 2020-21 by 30 June 2022. All entities are listed in alphabetical order below, as well as the type of audit opinion they received, when they received it and the timeliness of providing their financial statement to us for audit.

Timeliness of financial statements does not indicate quality. Roughly half of the entities' financial statements submitted to us for audit were not of a reasonable standard and required revisions or adjustments due to errors or disclosure requirements not being met. In some cases more than a dozen versions of financial statements were submitted to our audit teams, with changes or availability of staff or information also impacting timelines. More information on issues around quality and timeliness is provided on pages 14 and 15.

Key

Type of audit opinion		Financial statement (FS) timeliness	
Clear opinion		Received by the statutory deadline of 30 September 2021	
Clear opinion with emphasis of matter		Extension to the statutory deadline was granted and met	
Qualified or a disclaimer of opinion		Extension or statutory deadline was not met	
















Entity	Type of opinion	Opinion issued	FS timeliness
Bunbury-Harvey Regional Council		14/12/2021	
City of Albany		3/12/2021	
City of Armadale		15/03/2022	
City of Bayswater	Audit in progress		
City of Belmont		17/02/2022	
City of Bunbury		7/12/2021	
City of Busselton		15/11/2021	
City of Canning		30/11/2021	
City of Cockburn		30/11/2021	
City of Fremantle	Audit in progress		
City of Gosnells		10/12/2021	
City of Greater Geraldton		9/12/2021	
City of Joondalup		14/12/2021	
City of Kalamunda		22/11/2021	
City of Kalgoorlie-Boulder		4/05/2022	
City of Karratha		8/03/2022	
City of Kwinana		9/12/2021	

Entity	Type of opinion	Opinion issued	FS timeliness
City of Mandurah		17/12/2021	
City of Melville		9/12/2021	
City of Nedlands		30/11/2021	
City of Perth		23/03/2022	
City of Rockingham		23/11/2021	
City of South Perth		19/11/2021	
City of Stirling		23/12/2021	
City of Subiaco		17/11/2021	
City of Swan		24/11/2021	
City of Vincent		15/12/2021	
City of Wanneroo		17/12/2021	
Eastern Metropolitan Regional Council		17/11/2021	
Mindarie Regional Council		14/01/2022	
Murchison Regional Vermin Council		22/11/2021	
Pilbara Regional Council		28/04/2022	
Rivers Regional Council		30/09/2021	
Shire of Ashburton	Audit in progress		
Shire of Augusta-Margaret River		6/12/2021	
Shire of Beverley		22/02/2022	
Shire of Boddington		7/04/2022	
Shire of Boyup Brook	Audit in progress		
Shire of Bridgetown-Greenbushes		23/11/2021	
Shire of Brookton		30/03/2022	
Shire of Broome		3/12/2021	
Shire of Broomehill-Tambellup	Audit in progress		
Shire of Bruce Rock		16/12/2021	
Shire of Capel		3/03/2022	
Shire of Carnamah		12/04/2022	
Shire of Carnarvon	Audit in progress		
Shire of Chapman Valley		7/12/2021	

Entity	Type of opinion	Opinion issued	FS timeliness
Shire of Chittering		18/02/2022	
Shire of Christmas Island		14/03/2022	
Shire of Cocos (Keeling) Islands		8/04/2022	
Shire of Collie		16/02/2022	
Shire of Coolgardie		17/12/2021	
Shire of Coorow		10/03/2022	
Shire of Corrigin		16/12/2021	
Shire of Cranbrook		9/12/2021	
Shire of Cuballing		22/12/2021	
Shire of Cue		6/05/2022	
Shire of Cunderdin		18/02/2022	
Shire of Dalwallinu		16/12/2021	
Shire of Dandaragan		16/12/2021	
Shire of Dardanup		8/12/2021	
Shire of Denmark		2/12/2021	
Shire of Derby-West Kimberley	Audit in progress		
Shire of Donnybrook-Balingup		23/02/2022	
Shire of Dowerin		17/02/2022	
Shire of Dumbleyung		17/03/2022	
Shire of Dundas		6/04/2022	
Shire of East Pilbara		30/03/2022	
Shire of Esperance		10/11/2021	
Shire of Exmouth		17/11/2021	
Shire of Gingin		29/06/2022	
Shire of Gnowangerup		22/12/2021	
Shire of Goomalling	Qualified	22/12/2021	
Shire of Halls Creek		18/03/2022	
Shire of Harvey		20/12/2021	
Shire of Irwin		28/03/2022	
Shire of Jerramungup		14/12/2021	
Shire of Katanning		21/12/2021	

Entity	Type of opinion	Opinion issued	FS timeliness
Shire of Kellerberrin	✓	8/12/2021	🕒
Shire of Kent	✓	15/03/2022	🕒
Shire of Kojonup	✓	17/06/2022	🕒
Shire of Kondinin	✓	21/12/2021	🕒
Shire of Koorda	✓	25/02/2022	🕒
Shire of Kulin	✓	23/02/2022	🕒
Shire of Lake Grace	✓	18/03/2022	🕒
Shire of Laverton	✓	17/02/2022	🕒
Shire of Leonora	✓	8/12/2021	🕒
Shire of Manjimup	✓	29/11/2021	🕒
Shire of Meekatharra	⚠	3/12/2021	🕒
Shire of Menzies	✓	15/12/2021	🕒
Shire of Merredin	Audit in progress		🕒
Shire of Mingenew	⚠	10/12/2021	🕒
Shire of Moora	Audit in progress		🕒
Shire of Morawa	✓	21/12/2021	🕒
Shire of Mount Magnet	✓	4/03/2022	🕒
Shire of Mount Marshall	✓	6/12/2021	🕒
Shire of Mukinbudin	✓	17/12/2021	🕒
Shire of Mundaring	✓	10/12/2021	🕒
Shire of Murchison	Audit in progress		🕒
Shire of Murray	✓	15/02/2022	🕒
Shire of Nannup	✓	18/02/2022	🕒
Shire of Narembeen	✓	15/12/2021	🕒
Shire of Narrogin	✓	22/12/2021	🕒
Shire of Ngaanyatjaraku	✓	30/11/2021	🕒
Shire of Northam	✓	7/12/2021	🕒
Shire of Northampton	✓	17/12/2021	🕒
Shire of Nungarin	✓	16/12/2021	🕒
Shire of Peppermint Grove	✓	22/12/2021	🕒
Shire of Perenjori	✓	7/04/2022	🕒

Entity	Type of opinion	Opinion issued	FS timeliness
Shire of Pingelly		17/12/2021	
Shire of Plantagenet		16/12/2021	
Shire of Quairading		17/02/2022	
Shire of Ravensthorpe	Audit in progress		
Shire of Sandstone	Qualified	31/05/2022	
Shire of Serpentine-Jarrahdale		22/12/2021	
Shire of Shark Bay		5/04/2022	
Shire of Tammin		7/12/2021	
Shire of Three Springs		22/03/2022	
Shire of Toodyay	Audit in progress		
Shire of Trayning		23/11/2021	
Shire of Upper Gascoyne		11/11/2021	
Shire of Victoria Plains		23/03/2022	
Shire of Wagin		10/11/2021	
Shire of Wandering		22/12/2021	
Shire of Waroona		22/12/2021	
Shire of West Arthur		2/03/2022	
Shire of Westonia		16/12/2021	
Shire of Wickepin		9/03/2022	
Shire of Williams		18/11/2021	
Shire of Wiluna	Audit in progress		
Shire of Wongan-Ballidu		21/12/2021	
Shire of Woodanilling	Audit in progress		
Shire of Wyalkatchem		19/11/2021	
Shire of Wyndam-East Kimberley		22/02/2022	
Shire of Yalgoo	Audit in progress		
Shire of Yilgarn		16/12/2021	
Shire of York		16/12/2021	
Southern Metropolitan Regional Council		15/12/2021	
Tamala Park Regional Council		14/10/2021	
Town of Bassendean		15/12/2021	

Entity	Type of opinion	Opinion issued	FS timeliness
Town of Cambridge	Audit in progress		
Town of Claremont		22/12/2021	
Town of Cottesloe		16/12/2021	
Town of East Fremantle		14/12/2021	
Town of Mosman Park		3/12/2021	
Town of Port Hedland		9/12/2021	
Town of Victoria Park		20/01/2022	
Western Metropolitan Regional Council		18/10/2021	

Source: OAG

Appendix 2: 2019-20 disclaimers of opinion

Entity and opinion	Opinion issued
<p>Shire of Wiluna – Disclaimer of opinion</p> <p>It has not been possible to obtain sufficient appropriate audit evidence on the books and records of the Shire. This lack of evidence arises from numerous significant deficiencies in the internal controls implemented by the Shire and, in some cases, the necessary records not being adequately maintained.</p> <p>As a result of this matter, we are unable to determine if any adjustments might have been found necessary to the elements making up the Statement of Financial Position as at 30 June 2020, Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended and related notes and disclosures.</p> <p>A qualified opinion was also issued for the year ended 30 June 2019 on the completeness of bank accounts for that year because we were unable to obtain a bank confirmation from a financial institution where at least one account was held for that year.</p>	<p>22/12/2021</p>
<p>Shire of Yalgoo – Disclaimer of opinion</p> <p>We were unable to obtain sufficient appropriate audit evidence on the books and records of the Shire. This lack of evidence arises from numerous significant deficiencies in the internal controls implemented by the Shire and in some cases the necessary records not being maintained.</p> <p>As a result of this matter, we are unable to determine if any adjustments might have been found necessary to the elements making up the Statement of Financial Position as at 30 June 2020, the Statement of Comprehensive Income by Nature or Type, Statement of Comprehensive Income by Program, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended, related notes and disclosures and the Statement by the Chief Executive Officer.</p>	<p>3/03/2022</p>

Source: OAG

Appendix 3: 2020-21 qualified opinions

Entity and opinion	Opinion issued
<p>Shire of Goomalling – Qualified opinion</p> <p>The Shire of Goomalling was issued a qualified opinion as the Shire’s infrastructure assets were last valued in June 2015 for roads, drainage and footpaths and June 2016 for sewerage and other infrastructure. Because these infrastructure assets have not been revalued with sufficient regularity or in accordance with Regulation 17A(4)(b) of the FM Regulations, we were unable to determine if infrastructure assets reported in Note 9 of the annual financial report at \$43,394,718 and \$38,841,166 at 30 June 2021 and 30 June 2020 respectively are stated at fair value in the Statement of Financial Position.</p> <p>Additionally, we were unable to determine where there may be any consequential impact on the related balances, amounts and disclosures of depreciation on non-current assets, revaluation surplus in the Statement of Financial Position and Statement of Comprehensive Income and Note 19 Total Assets Classified by Function and Activity, or if any adjustments to these amounts are necessary.</p> <p>We also issued a qualified opinion for the year ended 30 June 2020 in relation to this matter.</p>	<p>22/12/2021</p>
<p>Shire of Sandstone – Qualified opinion</p> <p>The Shire of Sandstone was issued a qualified opinion as the Shire’s roads and footpaths infrastructure, reported at values as at 30 June 2021 of \$37,755,629 (2020: \$36,803,492) and \$71,845 (2020: \$75,711) respectively in Note 9 of the annual financial report, were last valued in June 2014. Because the assets have not been revalued with sufficient regularity or in accordance with Regulation 17A(4)(b) of the FM Regulations, we were unable to determine if infrastructure as at 30 June 2021 of \$39,718,887 (2020: \$38,820,445) in the Statement of Financial Position is fairly stated. Additionally, we were unable to determine if any adjustments are necessary to the related balances and disclosures of revaluation surplus in the Statement of Financial Position and Statement of Changes in Equity and Note 11, Other Comprehensive Income in the Statement of Comprehensive Income and Note 17 Total Assets Classified by Function and Activity, as it was impracticable to do so.</p> <p>We also issued a qualified opinion for the year ended 30 June 2020 in relation to this matter.</p>	<p>31/05/2022</p>

Source: OAG

Appendix 4: Emphasis of matter paragraphs included in auditor's reports

The following list describes the matters that we highlighted through EoM paragraphs in 2021 audit reports:

Entity	Description of emphasis of matter paragraphs
City of Bunbury	Recording of joint venture – The City's opinion draws attention to Note 25 to the financial statements which states that the City's equity share in the Investment in Associate is still being negotiated and therefore cannot be reliably estimated at this time. Consequently, the investment is not currently reflected in the financial statements. The opinion is not modified in respect of this matter.
City of Busselton	Restatement of comparative balances – Our EoM draws attention to the City's Note 33 to the financial statements which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
City of Joondalup	Associate entity restatement and guarantee payment – Note 23 of the financial report (a) discloses the 2020 financial impact of the initial application of accounting standards AASB 1059 from the associate entity and (b) discloses a guarantee payment made by the City subsequent to the reporting date. The opinion is not modified in respect of this matter.
City of Kalgoorlie-Boulder	Restatement of comparative balances – The opinion draws attention to Note 34 to the financial report which states that the amounts reported in the previously issues 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
City of Perth	Associate entity restatement and guarantee payment – Note 32 of the financial report which (a) discloses the 2020 financial impact of the initial application of accounting standards AASB 1059 from the associated entity and (b) discloses a guarantee payment made by the City subsequent to reporting date. The opinion is not modified in respect of this matter.
City of Stirling	Associate entity restatement and guarantee payment – The City's opinion draws attention to Note 26 of the financial report which (a) discloses the 2020 financial impact of the initial application of accounting standards AASB 1059 from the associate entity and (b) discloses a guarantee payment made by the City subsequent to reporting date. The opinion is not modified in respect of this matter.
City of Vincent	Events occurring after the end of the reporting period – The City's opinion included an EoM drawing attention to Note 30 of the financial report, which discloses a payment made by the City subsequent to the reporting period. The opinion is not modified in respect of this matter. Restatement of comparative balances – The City's Opinion also includes an EoM drawing attention to Note 32 of the financial report which states that the amounts reported in the

Entity	Description of emphasis of matter paragraphs
	previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
City of Wanneroo	Associate entity restatement and guarantee payment – The City’s opinion draws attention to Note 38 of the annual financial report, which discloses (a) the 2020 financial impact of the initial application of accounting standard AASB 1059 from the associate and (b) a guarantee payment made by the City subsequent to reporting date. The opinion is not modified in respect of this matter.
Mindarie Regional Council	Contingent liability – The Council’s opinion included an EoM drawing attention to Note 34 which disclosed a contingent liability relating to the Tamala Park Waste Management Facility site. The opinion is not modified in respect of this matter.
Pilbara Regional Council	Basis of accounting – The Council’s opinion draws attention to Note 1(a) of the annual financial report, which discloses that the Council has decided to wind up. Consequently, the annual financial report has been prepared on a liquidation basis. The opinion is not modified in respect of this matter.
Rivers Regional Council	Basis of accounting – The Council’s opinion draws attention to Note 1(a) of the annual financial report, which discloses that the Council has decided to wind up after ministerial approval is received for the formation of a regional subsidiary. Consequently, the annual financial report has been prepared on a liquidation basis. The opinion is not modified in respect of this matter.
Shire of Carnamah	Restatement of comparative balances – The Shire’s opinion draws attention to Note 24 (correction of error) and subsequently Note 27 (financial ratios) to the financial report which states that the amounts reported in the previously issued 30 June 2020 (including comparative figures) financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Christmas Island	Restatement of comparative balances – The Shire’s opinion draws attention to Note 29 of the financial statements which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Cocos (Keeling) Islands	Restatement of comparative balances – The Shire’s opinion draws attention to Note 25 of the financial report which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Coorow	Restatement of comparative figures – The Shire’s opinion draws attention to Note 31 to the financial statements which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.

Entity	Description of emphasis of matter paragraphs
Shire of East Pilbara	Restatement of comparative figures – The Shire’s opinion draws attention to Note 29 of the financial report which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Gingin	Restatement of comparative figures – The EoM paragraph draws attention to Note 30 to the financial statements which states that the amounts reported in the previously issued 30 June 2020 annual financial report have been restated and disclosed as comparatives in this annual financial report. The opinion is not modified in respect of this matter.
Shire of Halls Creek	Restatement of comparative balances – The Shire’s opinion draws attention to Note 26 to the financial statements which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Harvey	Recording of joint venture – The EoM paragraph draws attention to Note 26 to the financial statements which states that the Shire’s equity share in the Investment in Associate is still being negotiated and therefore cannot be reliably estimated at this point of time. Consequently, the investment is not currently reflected in the financial statements. The opinion is not modified in respect of this matter.
Shire of Meekatharra	Basis of accounting – The EoM paragraph draws attention to Note 1 to the financial report, which describes the basis for accounting. The financial report has been prepared for the purpose of fulfilling the Shire’s financial reporting responsibilities under the Act. Regulation 17A of the FM Regulations requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost. The opinion is not modified in respect of this matter.
Shire of Mingenew	Basis of accounting – The Shire’s opinion included an EoM drawing attention to Note 28 of the financial statements which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Shire of Plantagenet	Restatement of comparative balances – The Shire’s opinion draws attention to Note 29 to the financial statements which states that the amounts reported in the previously issued 30 June 2020 financial report have been restated and disclosed as comparatives in this financial report. The opinion is not modified in respect of this matter.
Tamala Park Regional Council	Basis of accounting – The Council’s opinion draws attention to Notes 1 and 10 to the financial report, which describes the basis for accounting. The financial report has been prepared for the purpose of fulfilling the Council’s financial reporting responsibilities under the Act. Regulation 17A of the

Entity	Description of emphasis of matter paragraphs
	<p>FM Regulations requires a local government to measure vested improvements at fair value and the associated vested land at zero cost. This is a departure from AASB 16 Leases which would have required the entity to measure the vested improvements also at zero cost. The opinion is not modified in respect of this matter.</p>
<p>Town of Victoria Park</p>	<p>Basis of accounting – The Town’s opinion draws attention to Note 36 of the annual financial report, which (a) discloses the 2020 financial impact of the initial application of accounting standards AASB 1059 from the associate entity and (b) discloses a guarantee payment made by the Town subsequent to reporting date. The opinion is not modified in respect of these matters.</p>

Source: OAG

Appendix 5: Material matters of non-compliance with legislation

Issue	Finding
<p>Financial ratios not reported</p>	<p>Twenty-eight entities did not report the Asset Renewal Funding Ratio, mostly for the three years, 2020, 2019 and 2018, in their annual financial report as required by FM Regulation 50(1)(c). Reasons for non-reporting included:</p> <ul style="list-style-type: none"> • management had not updated the asset management plan for a number of years • planned capital renewals and required capital expenditures were not estimated as required to support the long term financial plan and asset management plan respectively • management could not confirm the reliability of the available information on planned capital renewals and required capital expenditure • information on planned capital renewals and required capital expenditure over a 10 year period was not available.
<p>Quotes not obtained or no evidence retained</p>	<p>At 22 entities there was inadequate or no evidence that enough quotations were obtained to test the market and no documentation to explain why other quotes were not sought. This practice increases the likelihood of not receiving value for money in procurement and/or favouritism of suppliers.</p>
<p>Controls over accounting journal entries</p>	<p>At 13 entities we found that accounting journal entries were often posted to the financial ledger with no evidence of independent review and approval by another person. Accounting journals can represent significant adjustments to previously approved accounting transactions and could result in, for example, one type of expenditure being re-coded to another type of expenditure. If not closely controlled, unauthorised journals could result in errors in financial reports or fraud. Journals should therefore be subject to independent review.</p>
<p>Financial management review not completed</p>	<p>At 13 entities the Financial Management Review was not completed every three years as required by Regulation 5(2)(c) of the FM Regulations. This regulation requires the CEO to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every three financial years) and report those reviews to the local government.</p>
<p>Masterfile changes and access</p>	<p>At 12 entities changes made to the supplier master files were not independently reviewed and approved by a staff member. This increases the risk of unauthorised changes to key information and may make fraud or error more difficult to detect.</p>
<p>Bank reconciliation process incomplete</p>	<p>At 12 entities bank reconciliation processes of their municipal, reserve and/or trust account were not prepared, had long</p>

Issue	Finding
	outstanding unreconciled items and/or there was no independent review by management.
Procurement without purchase orders	At seven entities purchase orders were not prepared or were prepared after the suppliers' invoices were received.
No fixed asset reconciliation	At seven entities monthly reconciliations of fixed assets were not completed for the majority of the financial year. This increased the risk of misstatements, fraud and errors not being detected in a timely manner.
Payroll and human resources findings	<p>Several findings of payroll and employment non-compliance were also reported at seven entities. Some examples include:</p> <ul style="list-style-type: none"> • a lack of segregation of duties as the staff member preparing the payroll and entering new employees into the system is also the first authoriser of payroll payments through the shire's bank account, increasing the risk of unauthorised or fraudulent transactions • payroll reconciliations not performed regularly to reconcile the payroll report to the general ledger • no formal policy or procedure in place to remove user access on termination of staff. This could lead to inappropriate access to shire information and possible financial loss to the shire if not addressed.
Procurement without appropriate segregation of duties	At five entities we identified the same officer requisitioned, approved and raised the purchase order then also approved the associated invoice payment for a significant proportion of sampled purchase transactions.
Review not performed of risk management, internal control and legislative compliance	At four entities a review of systems and procedures in relation to risk management, internal control and legislative compliance was not completed at least once every three years as required by LG Audit Regulation 17.
Depreciation	Three entities did not have adequate controls to determine if depreciation was being correctly calculated and recorded for certain infrastructure assets. This increased the risk of expenses being understated and assets being overstated.
Accessed monies in reserve to fund operations	At one entity, a review of the cash and cash equivalents account revealed that the entity has accessed monies in reserve accounts to fund its operations. This is a breach of section 6.11(2)(a) of the LG Act, which requires the entity to give one month's local public notice if the money in a reserve account is proposed to be used for another purpose.
Procurement without tender	At one entity, we identified no public tenders were invited for a contract with the value above \$250,000 as required by section 11(1) of the Local Government (Functions and General) Regulations 1996. This increases the likelihood of not receiving value for money in procurement, and/or favouritism of suppliers.
Records not presented to Council meetings as required by FM Regulations	At one entity the statements of financial activity for the months of October and December 2020 were not prepared and presented to Council as required by section 6.4 of the LG Act and Regulation 34(1) of the FM Regulations.

Issue	Finding
<p>Other procurement and miscellaneous findings</p>	<p>We reported other instances of non-compliance with procurement policies and procedures such as:</p> <ul style="list-style-type: none"> • credit card transactions were not separately listed in the payments submitted to council each month as required by Regulation 13(1) of the FM Regulations. We also found an instance where staff allocated a credit card did not sign the credit card acknowledgement form prior to using the card • insufficient documentation to demonstrate and evidence the on-going management of contract progress and supplier performance from contract award through to completion for its infrastructure projects • at one entity the purchasing policy is silent on declaring conflicts of interest in relation to open tenders. It has also not been reviewed since 2011. This entity’s buying goods and service’s manual, supporting the purchasing policy, has not been reviewed since 2012 • non-compliance with the <i>Unclaimed Money Act 1990</i> that requires monies over \$100 be transferred to the Department of Treasury if they have been held for six years without being returned to owners.
<p>General computer control findings</p>	<p>In depth findings of our information system audits at a selection of 45 entities are detailed in our <i>Information Systems Audit Report 2022 - Local Government Entities</i>, Report 22, tabled on 28 June 2022.</p> <p>In 2020-21, we reported 358 control weaknesses to 45 entities. Ten percent (37) of these rated as significant and 71% (254) as moderate. As these weaknesses could significantly compromise the confidentiality, integrity and availability of information systems, the entities should act promptly to resolve them.</p>

Source: OAG

Appendix 6: Certifications issued

In addition to annual auditor's reports, some entities needed to acquit moneys received from other sources under grant agreements or other legislation. We issued the following 275 certifications on statements of income and expenditure of entities, to help them discharge their financial reporting obligations, some being for Commonwealth grants.

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
City of Albany	28/10/2021	29/10/2021
City of Armadale	16/11/2021	16/11/2021
City of Bayswater	29/10/2021	In progress
City of Belmont	26/10/2021	26/10/2021
City of Bunbury	29/10/2021	29/10/2021
City of Busselton	25/10/2021	26/10/2021
City of Canning	28/10/2021	28/10/2021
City of Cockburn	28/10/2021	29/10/2021
City of Fremantle	27/10/2021	In progress
City of Gosnells	29/10/2021	29/10/2021
City of Greater Geraldton	28/10/2021	28/10/2021
City of Joondalup	25/10/2021	26/10/2021
City of Kalamunda	26/10/2021	29/10/2021
City of Kalgoorlie-Boulder	21/03/2022	23/02/2022
City of Karratha	27/10/2021	27/10/2021
City of Kwinana	28/10/2021	29/10/2021
City of Mandurah	5/11/2021	5/11/2021
City of Melville	19/11/2021	19/11/2021
City of Nedlands	29/10/2021	In progress
City of Perth	26/10/2021	29/10/2021
City of Rockingham	29/10/2021	29/10/2021
City of South Perth	29/10/2021	1/11/2021
City of Subiaco	29/10/2021	29/10/2021
City of Stirling	8/10/2021	18/01/2021
City of Swan	29/10/2021	29/10/2021
City of Vincent	29/10/2021	28/10/2021
City of Wanneroo	28/10/2021	29/10/2021
Shire of Ashburton	7/12/2021	13/12/2021
Shire of Augusta-Margaret River	28/10/2021	18/02/2022
Shire of Beverley	28/10/2021	18/11/2021

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Shire of Boddington	2/02/2022	2/02/2022
Shire of Boyup Brook	29/10/2021	In progress
Shire of Bridgetown-Greenbushes	5/11/2021	22/11/2021
Shire of Brookton	5/11/2021	31/01/2022
Shire of Broome	26/10/2021	26/10/2021
Shire of Broomehill-Tambellup	In progress	In progress
Shire of Bruce Rock	27/10/2021	27/10/2021
Shire of Capel	8/12/2021	8/12/2021
Shire of Carnamah	29/10/2021	29/10/2021
Shire of Carnarvon	12/11/2021	16/11/2021
Shire of Chapman Valley	25/10/2021	28/10/2021
Shire of Chittering	26/05/2022	29/04/2022
Shire of Christmas Island	28/10/2021	18/11/2021
Shire of Cocos (Keeling Islands)	1/12/2021	7/12/2021
Shire of Collie	16/11/2021	18/11/2021
Shire of Coolgardie	14/12/2021	8/02/2022
Shire of Coorow	1/12/2021	16/11/2021
Shire of Corrigin	27/10/2021	27/10/2021
Shire of Cranbrook	26/10/2021	30/09/2021
Shire of Cuballing	28/10/2021	4/11/2021
Shire of Cue	11/11/2021	17/12/2021
Shire of Cunderdin	2/05/2022	2/03/2022
Shire of Dalwallinu	28/10/2021	8/03/2022
Shire of Dandaragan	29/10/2021	29/10/2021
Shire of Dardanup	27/04/2022	27/04/2022
Shire of Denmark	28/10/2021	29/10/2021
Shire of Derby-West Kimberley	30/03/2022	17/06/2022
Shire of Donnybrook-Balingup	9/11/2021	15/12/2021
Shire of Dowerin	11/11/2021	15/12/2021
Shire of Dumbleyung	26/10/2021	28/10/2021
Shire of Dundas	3/12/2021	6/05/2022
Shire of East Pilbara	3/05/2022	In progress
Shire of Esperance	23/03/2022	23/03/2022
Shire of Exmouth	25/10/2021	28/10/2021
Shire of Gingin	31/10/2021	22/11/2021

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Shire of Gnowangerup	29/10/2021	29/10/2021
Shire of Goomalling	29/10/2021	22/04/2022
Shire of Halls Creek	19/11/2021	29/10/2021
Shire of Harvey	1/11/2021	26/11/2021
Shire of Irwin	29/10/2021	26/10/2021
Shire of Jerramungup	12/10/2021	23/12/2021
Shire of Katanning	3/11/2021	22/12/2021
Shire of Kellerberrin	26/10/2021	23/08/2021
Shire of Kent	29/10/2021	26/10/2021
Shire of Kojonup	26/10/2021	28/10/2021
Shire of Kondinin	28/10/2021	29/10/2021
Shire of Koorda	5/11/2021	31/03/2022
Shire of Kulin	9/12/2021	6/12/2021
Shire of Lake Grace	29/10/2021	26/11/2021
Shire of Laverton	29/10/2021	13/12/2021
Shire of Leonora	26/10/2021	3/11/2021
Shire of Manjimup	28/10/2021	17/02/2022
Shire of Meekatharra	25/10/2021	27/10/2021
Shire of Menzies	21/12/2021	17/02/2022
Shire of Merredin	28/06/2022	29/06/2022
Shire of Mingenew	27/10/2021	29/10/2021
Shire of Moora	22/12/2021	In progress
Shire of Morawa	28/10/2021	28/10/2021
Shire of Mount Magnet	28/10/2021	29/10/2021
Shire of Mount Marshall	27/10/2021	27/10/2021
Shire of Mukinbudin	25/02/2022	25/02/2022
Shire of Mundaring	29/10/2021	13/12/2021
Shire of Murchison	22/03/2022	21/03/2022
Shire of Murray	28/10/2021	29/10/2021
Shire of Nannup	8/12/2021	In progress
Shire of Narembeen	28/10/2021	28/10/2021
Shire of Narrogin	26/10/2021	26/10/2021
Shire of Northam	3/11/2021	3/11/2021
Shire of Northampton	26/10/2021	1/12/2021
Shire of Nungarin	29/10/2021	29/10/2021

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Shire of Ngaanyatjarraku	28/10/2021	29/10/2021
Shire of Peppermint Grove	In progress	In progress
Shire of Perenjori	28/10/2021	28/10/2021
Shire of Pingelly	29/10/2021	29/10/2021
Shire of Plantagenet	26/10/2021	27/10/2021
Shire of Quairading	8/11/2021	25/03/2022
Shire of Ravensthorpe	21/12/2021	21/12/2021
Shire of Sandstone	3/11/2021	In progress
Shire of Serpentine-Jarrahdale	1/11/2021	1/11/2021
Shire of Shark Bay	25/10/2021	26/10/2021
Shire of Tammin	26/10/2021	29/10/2021
Shire of Three Springs	29/10/2021	2/11/2021
Shire of Toodyay	29/10/2021	29/10/2021
Shire of Trayning	27/10/2021	29/10/2021
Shire of Upper Gascoyne	27/10/2021	27/10/2021
Shire of Victoria Plains	17/11/2021	17/11/2021
Shire of Wagin	29/10/2021	31/03/2022
Shire of Wandering	3/11/2021	5/11/2021
Shire of Waroona	28/10/2021	28/10/2021
Shire of West Arthur	29/10/2021	29/10/2021
Shire of Westonia	27/10/2021	25/02/2022
Shire of Wickpin	29/10/2021	16/05/2022
Shire of Williams	29/10/2021	23/12/2021
Shire of Wiluna	In progress	In progress
Shire of Wongan-Ballidu	29/10/2021	In progress
Shire of Woodanilling	23/02/2022	13/05/2022
Shire of Wyalkatchem	26/10/2021	28/10/2021
Shire of Yalgoo	22/03/2022	22/03/2022
Shire of Yilgarn	24/11/2021	23/11/2021
Shire of York	27/10/2021	27/10/2021
Shire of Wyndham-East Kimberley	6/05/2022	In progress
Town of Bassendean	29/10/2021	29/10/2021
Town of Cambridge	28/10/2021	1/11/2021
Town of Claremont	3/11/2021	10/11/2021
Town of Cottesloe	26/10/2021	21/12/2021

Entity	Date certification issued	
	Roads to Recovery Funding under the <i>National Land Transport Act 2014</i>	Local Roads and Community Infrastructure Program
Town of East Fremantle	8/10/2021	Deferred*
Town of Mosman Park	29/10/2021	29/10/2021
Town of Port Hedland	4/04/2022	28/02/2022
Town of Victoria Park	30/10/2021	30/10/2021

Source: OAG

* Approval obtained from the Commonwealth to defer certification of financial statements

Entity	Date certification issued
Claims by administrative authorities – Pensioner deferments under the <i>Rates and Charges (Rebates and Deferments) Act 1992</i>	
City of Belmont	2/03/2022
City of Busselton	1/11/2021
City of Joondalup	2/11/2021
City of Kalamunda	8/12/2021
City of South Perth	2/11/2021
City of Vincent	10/11/2021
Shire of Dandaragan	17/01/2022
Shire of Narrogin	25/02/2022
Shire of York	21/12/2021
Town of Cambridge	4/01/2022
Town of Mosman Park	15/12/2021

Source: OAG

Entity certification	Date certification issued
Other certifications	
City of Kalamunda – Development Contribution Area 1 – Forrestfield Light Industrial Area Stage 1	8/12/2021
Shire of Brookton – Drought Communities Programme - Extension	17/09/2021
Shire of Dandaragan – Jurien Bay Civic Centre Outgoings	20/01/2022

Source: OAG

Appendix 7: Other opinions and certifications issued since 18 November 2021

State government entity opinions

Entity	Opinion relates to	Opinion issued
Albany Cemetery Board	Audit report on the Statement of Financial Position at 30 June 2021	15/12/2021
Bunbury Cemetery Board	Audit report on the Statement of Financial Position at 30 June 2021	4/02/2022
Kalgoorlie-Boulder Cemetery Board	Audit report on the Statement of Financial Position at 30 June 2020	21/12/2021
Kalgoorlie-Boulder Cemetery Board	Audit report on the Statement of Financial Position at 30 June 2021	21/02/2022

Source: OAG

State government entity certifications

The following certifications were for the year ended 30 June 2021. The statements prepared by management were confirmed and no adverse reports were issued.

Entity	Certification relates to	Date issued
Commissioner of Main Roads	Statement of amounts expended or retained for expenditure under the Land Transport Infrastructure Projects (<i>National Land Transport Act 2014</i>).	10/12/2021
Commissioner of Main Roads	Statement of amounts expended or retained for expenditure under the National Partnership on Infrastructure Projects in Western Australia.	10/12/2021
Department of Local Government, Sport and Cultural Industries	Statement of payments made to Local Governments under the <i>Local Government (Financial Assistance) Act 1995</i> .	26/11/2021

Source: OAG

Royalties for Regions certifications

Entity	Royalties for Regions approved project	Date issued
Department of Primary Industries and Regional Development	Gascoyne Foodbowl Land Release	3/02/2022
Department of Treasury	Governance of Royalties for Regions Program	3/12/2021
WA Country Health Service	Albany Radiation Oncology	29/11/2021
	Bunbury Hospital Redevelopment	29/11/2021
	Carnarvon Residential Aged Care Facility	29/11/2021
	Collie Hospital Upgrade	29/11/2021

Entity	Royalties for Regions approved project	Date issued
	Derby Community Health Service	29/11/2021
	Digital Innovation, Transport and Access to Care	29/11/2021
	Dongara Aged Care	29/11/2021
	Country Health Innovation – Emergency and Acute Workforce	29/11/2021
	Expand the Ear Bus Program	29/11/2021
	Geraldton Health Campus Redevelopment	29/11/2021
	Kalgoorlie Health Campus Magnetic Resonance Imaging Suite	29/11/2021
	Karratha Health Campus	29/11/2021
	Kimberley Mobile Dialysis Unit	29/11/2021
	Meet and Greet Unit	29/11/2021
	Newman Health Service Redevelopment Project	29/11/2021
	Nickol Bay Hospital Site	29/11/2021
	Onslow Health Service Redevelopment Project	29/11/2021
	Pilbara Health Initiative Phase 3	29/11/2021
	Remote Indigenous Health Clinics	29/11/2021
	Renal Dialysis Services	29/11/2021
	Renal Hostels	29/11/2021
	Residential Aged and Dementia Care Investment Program	29/11/2021
	Southern Inland Health Initiative – Stream 2a, 3 and 4	29/11/2021
	Tom Price Hospital Redevelopment	29/11/2021

Source: OAG

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Auditor General's 2022-23 reports

Number	Title	Date tabled
4	Payments to Subcontractors Working on State Government Construction Projects	11 August 2022
3	Public Trustee's Administration of Trusts and Deceased Estates	10 August 2022
2	Financial Audit Results – Universities and TAFEs 2021	21 July 2022
1	Opinion on Ministerial Notification – Wooroloo Bushfire Inquiry	18 July 2022

**Office of the Auditor General
Western Australia**

7th Floor Albert Facey House
469 Wellington Street, Perth

T: 08 6557 7500
E: info@audit.wa.gov.au

www.audit.wa.gov.au



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Office of the Auditor General
for Western Australia

As at 13/10/2022

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1. THE CITY OF KALGOORLIE-BOULDER

1.1 About Kalgoorlie-Boulder

Kalgoorlie-Boulder is a regional city with a population of approximately 30,000 people. The city is located approximately 600km east of Perth, covers an area of 95,498.05km². It is Australia's largest outback city and the fifth largest urban centre in Western Australia.

Kalgoorlie-Boulder has a rich mining history, having been established in 1893 during Australia's gold rush. In addition to the mining industry (major commodities being gold, nickel and cobalt and lithium deposits), the city's top employing industries are construction, manufacturing, health care, retail and education and training.

Residents come from 43 nationalities, and 73% of the Kalgoorlie-Boulder's population is comprised of families.

1.2 Corporate values

The City of Kalgoorlie-Boulder's values require members and staff to operate in an environment characterised by:

- **Respect:** *"We will treat our team members and our community with mutual respect and understanding. We respect all individuals and cultures and recognise the importance of diversity and inclusion in all aspects of our organisation."*
- **Support:** *"We will support each and every team member to work together, build relationships and deliver greater outcomes for our organisation and our community. We believe that succeeding as one organisation is as important as succeeding individually."*
- **Fun:** *"We will promote and value work-life balance, and create an environment that is rewarding and fulfilling. We support opportunities for building relationships through unexpected moments of fun that inspire, engage and help us to do our best for our community."*
- **Recognise:** *"We recognise and acknowledge all individuals and cultures and value their contributions to our organisation and the community that we serve. We believe in celebrating the success of our team members, organisation and community."*
- **Connect:** *"We work as one organisation that communicates openly, and actively connects with our teams, community and stakeholders. We believe in engaging and motivating our people through building relationships within our teams, across our organisation and with our community."*

This ethos is further supported by the values of:

- Customer focus;
- Staff welfare;
- Progressive leadership; and

- Responsible management.

1.3 Strategic statement

“To guide the growth and enhancement of an integrated and broad economy for the City of Kalgoorlie-Boulder and the wider region by providing outstanding civic leadership, creating a better environment for people to live, work and invest and by ensuring our own organisation is always financially strong, smart, operationally effective, internally and externally focussed and dedicated to delivering measurable results that show we are really making a difference.”

1.4 Vision statement

“The City of Kalgoorlie-Boulder’s vision is to be a sustainable regional city of the future.

In pursuit of that vision, we aim to:

- *Be a clean and green city.*
- *Be a place people will call home.*
- *Have adequate facilities and services for everyone.*
- *Encourage and support economic development and diversification.*
- *Be a quality employer.*
- *Project a positive image at all times, demonstrating a 'can do' attitude.”*

1.5 Mission statement

“The City of Kalgoorlie-Boulder will be a dynamic regional centre with a proud history and a high quality of life. We are dedicated to working with the community to achieve the best possible services.”

2 INTRODUCTION

2.1 Governance

Governance is a process of directing, controlling and holding organisations to account in respect of all aspects of their function. It requires clear and effective operational systems to be both developed and complied with to ensure equity, transparency and accountability whilst also establishing a benchmark for continuous review and improvement.

The elected Council and staff of the City of Kalgoorlie-Boulder consider good governance is critical if the community is to have confidence in it. This Governance Framework sets out guidelines and standards expected of Councillors and employees to achieve good governance through concepts such as compliance, community participation, ethical conduct, transparency, accountability and ongoing performance management. It also sets out the roles of Council members, management and employees of the City of Kalgoorlie-Boulder and their relationships, along with financial, legal and ethical responsibilities that impact individuals and the organisation.

The City of Kalgoorlie-Boulder's good governance is achieved through various strategies explored in this Governance Framework, including as follows:

- Ensuring individual and organisational compliance with the Local Government Act, supporting regulations and additional relevant legislative instruments;
- Ensuring individual and organisational compliance with applicable Codes of Conduct, policies, procedures and management practices;
- Developing and publishing policies and procedures to ensure consistency and fairness in all decisions as well as transparency and accountability in respect of such decisions (both internally and to the members of the public);
- Implementing effective risk management processes, including ongoing identification, assessment, review and management of operational and strategic risks;
- Ensuring clear role definition and clarity for Council members and employees;
- Acting efficiently and effectively in its decision-making processes including:
 - obtaining, collating and reporting accurate, comprehensive and relevant information to Council;
 - ensuring Council members have a sound understanding of matters prior to making critical decisions;
- Ensuring ethical behaviour of Council members and employees, characterised by honesty and integrity;
- Seeking community participation (through open elections, open Council meetings and question time processes as well as consultation processes);
- Effectively managing staff and resources to ensure efficiency and effectiveness in implementing Council resolutions; and

- Creating a positive culture to promote open communication, teamwork and accountability.

In employing these strategies, the City of Kalgoorlie-Boulder endeavours to comply with the Local Government Act¹ to achieve:

- Better decision-making;
- Greater community participation;
- Greater accountability; and
- More efficient and effective operations.

2.2 Governance Framework document

This Governance Framework document is divided into the following parts:

Part 1: Legislative Basis

Part 2: Strategic planning and financial and risk management

Part 3: Organisational framework, decision making processes and role definitions

Part 4: Standards of behaviour

Part 5: Performance management and accountability

The City of Kalgoorlie-Boulder will undertake regular review of this document to ensure that the Governance Framework set out herein remains relevant and current, and that the City of Kalgoorlie-Boulder's functions are being performed in accordance with legislative and regulatory requirements and best practices.

¹ Section 1.3 *Local Government Act*

3 LEGISLATIVE BASIS

3.1 Local Government Authority

Local governments are the third tier of government in Australia (in addition to Commonwealth and State governments) and have legislative responsibility for the functions and activities of a community.

The City of Kalgoorlie-Boulder is a local government authority established under the Local Government Act. It is comprised of:

- An elected Council currently consisting of twelve Councillors led by the Mayor (there will be reduction to between 5 – 9 Elected Members from 2023; and
- Administration, consisting of the CEO and other employees.

As a local government, the City of Kalgoorlie-Boulder is regulated by the DLGSCI under the Local Government Act and various regulations.

The functions of the City of Kalgoorlie-Boulder include:

- Planning and development:
 - strategic planning including developing comprehensive management plans, budgets, financial controls and performance objectives; and
 - providing direction for the management of community activities including determining the type, range and scope of projects to be undertaken;
- Administering laws, law making and enforcement: developing and implementing local laws covering issues such as animal management and the use of public land and local government facilities;
- Meeting community needs: identifying community needs, representing constituents, assessing and prioritising competing needs and allocating resources;
- Developing policies and implementing policy decisions in the interest of the community;
- Advocating on behalf of the City of Kalgoorlie-Boulder at State and Commonwealth levels; and
- Executive functions: delivering essential services to the City including building and planning services, waste management, and provision and management of community infrastructure and resources.

3.2 Elections and formation of Council

Local government elections, including for the City of Kalgoorlie-Boulder, are held every two years. Currently, Council is comprised of twelve members, plus the Mayor. The Local Government Act is currently under reform and Council will be required reduce its numbers to between 5 and 9 offices (including the Mayor). Council is beginning its transitional process in late 2021 in order to be prepared for the ordinary election in October 2023.

The ordinary election cycle requires Councillors to be elected for overlapping four-year terms, with half of the Council members elected every two years. The Mayor is elected every four years. This overlapping system ensures good governance, as following an election the 50% of Councillors who remain in their seats provide continuity for residents and ratepayers, reduce the risk of loss of knowledge with outgoing Councillors and provide leadership for the incoming Councillors.

The Council is charged with the responsibility for the good governance of the City of Kalgoorlie-Boulder and is subject to various requirements of the Local Government Act and various regulations. Having been elected by the local community, the Council and individual Council members are also accountable to the electorate for their decisions.

3.3 Management and decision-making structure

3.3.1 Separation of power

There is a clear legislative distinction between the role of Council, and the roles of the CEO and administration. This is to ensure there is a separation of powers between the two components of the City of Kalgoorlie-Boulder: it prevents the concentration of power and establishes accountability mechanisms to achieve responsible governance.

3.3.2 Role of Council

The Council, as the overall decision-making body, is responsible under the Local Government Act² for:

- Governing the City of Kalgoorlie-Boulder's affairs (strategic planning for continued sustainability and monitoring of such strategies);
- Performing the City of Kalgoorlie-Boulder's functions (including developing mechanisms such as delegated authority and overseeing executive functions such as providing services and facilities (and regularly reviewing the same));
- Overseeing the allocation of the City of Kalgoorlie-Boulder's finances and resources; and
- Determining the City of Kalgoorlie-Boulder's policies.

Council receives reports, advice and recommendations from the CEO and administrative staff regarding decisions needed to be made. Council may resolve to adopt, amend, reject or defer a recommendation put to them by the CEO and administrative staff. Where Council makes a decision that differs from any recommendations or advice provided by the CEO and/or administrative staff, the minutes from the relevant meeting must set out in appropriate detail the reasons that Council resolved not to follow such recommendations or advice.

Decisions are voted on by the Council members in accordance with legislative or regulatory requirements and if passed, a decision is made in the form of a resolution. The Local Government Act as well as the Standing Order Local Law, set out requirements that must be followed including as to quorum, motions, voting rights, and the type of majority required for a decision to be made.

² Section 2.7 Local Government Act

The decisions made by Council are then implemented by the CEO and relevant department(s) of the City of Kalgoorlie-Boulder's administration team.

3.3.3 Role of CEO and administration

The CEO is employed by the Council and is responsible for the employment of all other staff members. The CEO and/or other employees undertake administrative responsibilities including:

- Preparing reports and providing advice and recommendations to the Council regarding the nature of decisions that are required for the affairs of the City of Kalgoorlie-Boulder;
- Implementing policies and resolutions of Council;
- Delivering services to the community including managing resources and facilities;
- Administering local laws and performing other local government regulatory functions; and
- Managing day-to-day operations of the organisation.

3.4 Key roles

3.4.1 Mayor

The Mayor of the City of Kalgoorlie-Boulder is elected by the community in a City-wide popular vote, for a four year term.

The Local Government Act³ provides that the Mayor's role is to (in addition to all of the obligations and duties of a Councillor set out below):

- Preside at Council meetings;
- Provide leadership and guidance to the community;
- Carry out civic and ceremonial duties on behalf of the City of Kalgoorlie-Boulder;
- Speak on behalf of the City of Kalgoorlie-Boulder;
- Perform such other functions as are given to the Mayor by the Local Government Act or any other written law; and
- Liaise with the CEO on City of Kalgoorlie-Boulder affairs and the performance of its functions.

The Mayor must support good governance by:

- Ensuring decision making processes including the conduct of Council meetings, are fair, equitable and inclusive;
- Modelling good behaviour and ethics;

³ Section 2.8(1) *Local Government Act*

- Complying with legislation, Councillor's Code of Conduct and other policies and procedures;
- Managing Council meetings and ensuring compliance with the Standing Orders Local Law (2013); and
- Providing strong leadership.

3.4.2 Deputy Mayor

The Deputy Mayor is elected by the Council for a two year term.

The Local Government Act⁴ provides the deputy mayor's role is to perform the functions of the Mayor if:

- The Mayor's role is vacant; or
- The Mayor is not available or is unable or unwilling to perform the functions of the Mayor.

As with the Mayor, the Deputy Mayor must support good governance by:

- Ensuring decision making processes are fair, equitable and inclusive;
- Modelling good behaviour and ethics;
- Complying with legislation, Councillor's Code of Conduct and other policies and procedures; and
- Providing strong leadership.

3.4.3 Councillors

As individuals, Councillors do not have any decision-making authority and cannot make representations on behalf of the City of Kalgoorlie-Boulder.

The Local Government Act⁵ provides that Councillors (and the Mayor) are to:

- Represent the interests of electors, ratepayers and residents of the City of Kalgoorlie-Boulder;
- Provide leadership and guidance to the community in the district;
- Facilitate communication between the community and the City of Kalgoorlie-Boulder;
- Participate in the City of Kalgoorlie-Boulder's decision-making processes at Council and Committee meetings; and
- Perform such other functions as are given to a Councillor by the Local Government Act or any other written law.

⁴ Section 5.34 *Local Government Act*

⁵ Section 2.10 *Local Government Act*

Councillors should develop the following skills, abilities, and knowledge⁶:

- Understanding of the role and structure of local government as prescribed by the Local Government Act and associated regulations;
- Understanding of the town planning role of local government as prescribed by the Planning and Development Act 2005;
- Understanding of integrated planning and reporting, including strategic plans for the future of the local government, the processes involved, and the strategic role of a Councillor;
- Understanding of CEO performance management processes;
- Ability to read and understand financial statements and reports;
- Basic understanding of legal processes;
- Understanding of the separation of powers between council and administration (the difference between governing and managing);
- Understanding of meeting processes, including standing orders;
- Awareness of risk management strategies;
- Understanding of the accountability framework prescribed by the Local Government Act, the Corruption, Crime and Misconduct Act 2003, and other legislation;
- Ability to communicate, debate, and actively participate in meetings;
- Ability to develop and maintain effective working relationships and to manage interpersonal conflicts; and
- Ability to exercise independent judgement.

To support good governance, Councillors should focus on outcomes, policy and strategy. Councillors are expected (under the Local Government Act, regulations, Councillor's Code of Conduct and best practices) to:

- Avoid damage to the reputation of the City of Kalgoorlie-Boulder;
- Debate issues in an informed, open and honest manner;
- Work cooperatively with others and respect diversity;
- Act in good faith and not for improper or ulterior motives;
- Undertake their role with reasonable care and diligence;
- At all times act in accordance with the Local Government Act and regulations, including in respect of obligations such as submitting returns, disclosing gifts, completing training and disclosing conflicts of interest;
- At all times act within the law generally;

⁶ DLGSCI webpage: "The Role of a Council Member"

- Keep the entire community in mind when considering issues and making decisions;
- Model leadership and good governance;
- Actively seek out and engage in training and development opportunities to improve the performance of their role;
- Attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role; and
- Raise community or policy issues without becoming involved in the administrative or operational aspects of the issue.

3.4.4 CEO

The CEO is the head of staff and leadership at the City of Kalgoorlie-Boulder and provides overall strategic direction, leadership and co-ordination of the performance of the City of Kalgoorlie-Boulder.

The Local Government Act⁷ provides that the role of the CEO is to:

- Advise the Council in relation to functions of a local government under the Local Government Act and other written laws;
- Ensure that the advice and information is available to the Council so that informed decisions can be made;
- Cause Council decisions to be implemented;
- Manage day to day operations of the City of Kalgoorlie-Boulder;
- Liaise with the Mayor on the City of Kalgoorlie-Boulder's affairs and the performance of the City of Kalgoorlie-Boulder's functions;
- Speak on behalf of the City of Kalgoorlie-Boulder if the Mayor agrees;
- Be responsible for the employment, management, supervision, direction and dismissal of other employees (subject to section 5.37(2) in relation to senior employees);
- Ensure that records and documents of the City of Kalgoorlie-Boulder are properly kept for the purposes of the Act and any other written law; and
- Perform any other function specified or delegated by the City of Kalgoorlie-Boulder or imposed under the Act or any other written law as a function to be performed by the CEO.

The CEO liaises with the Mayor and works with the Council by providing reports and making recommendations based on advice prepared or received by the administration.

The CEO works closely with the executive leadership team to ensure the management of operations of the City of Kalgoorlie-Boulder, including implementation of Council resolutions,

⁷ Section 5.41 *Local Government Act*

are completed to a high standard and in a way that promotes good organisational governance. This good governance is fostered by the CEO:

- Ensuring accountability and transparency through implementing and managing good organisational record keeping processes and publishing of relevant information to the public;
- Ensuring Councillors are provided accurate, comprehensive information to make sound decisions;
- Communicating with the Mayor, Councillors and administrative staff in a courteous, open and direct manner;
- Managing administrative staff so as to have a clear understanding of the operations of the organisation;
- Managing compliance with legislative and regulatory obligations;
- Undertaking reviews, performance management and internal assessments to ensure continual improvement; and
- Demonstrating strong ethics and providing leadership to Council and administrative staff.

3.5 Key functions

3.5.1 Council meetings

3.5.1.1 Standing Orders Local Law (2013)

The Standing Orders Local Law (2013) provides the rules and guidelines for the conduct of all meetings that deal with the business of the Council and its committees. In particular, it sets out the criteria regarding:

- Calling meetings;
- Business of the meeting;
- Public access to agenda material;
- Disclosure of interests;
- Quorum;
- Keeping minutes;
- Conduct of persons at committee meetings, conduct of Councillors during debate and procedure;
- Procedural motions;
- Effect of procedural motions;
- Making decisions, implementing decisions, preserving order; and
- Applying the Common Seal.

3.5.1.2 Voting

Councillors generally vote by way of a “simple majority” which means a resolution is passed when at least 50% of Councillors in attendance at a meeting vote in favour of it.

There are some matters about which the Local Government Act requires an “absolute majority” vote. An absolute majority means more than 50% of the total number of Council offices (irrespective of the number in attendance at the given meeting and whether any seats are vacant).

3.5.1.3 Ordinary Council Meetings

Ordinary Council Meetings are held monthly in the Council Chambers located upstairs at the Kalgoorlie Town Hall.

Members of the public are invited to attend and participate (by following the question time/public access process) in the majority of Ordinary Council Meetings. On occasion, it may be necessary for a meeting, or part of a meeting, to remain closed to the public. Under the Local Government Act⁸, this may be for various reasons including matters:

- Relating to employee(s);
- Relating to personal affairs of a person;
- About which legal advice has been obtained; and
- Which would involve the revelation of trade secrets or commercial interests of a person.

Council meetings follow a formal agenda which sets out the order and details of business requiring discussion. Items on the agenda will be discussed and debated by Council, and resolutions will be passed by Council in relation to those items. This formalised process promotes good governance as it facilitates orderly discussion and adherence to a formal meeting process to ensure effective debate and decision making.

Good governance is also facilitated by having good record keeping processes and therefore the Minutes must document who was in attendance, whether anyone was not in attendance for any time, any impartiality or financial interests that have been declared, copies of all reports provided to the Council, what motions were moved and seconded (and by whom), what decisions were made and if a resolution differs to that which is recommended to the Council, appropriate details regarding the reasons for that difference.

Where a meeting or any part of it is closed to the public, the minutes will reflect the reason for the closing, and related reports may not be made available to the public.

To ensure accountability and transparency to the community, and therefore foster the community’s trust in the Council, the agenda and minutes of a meeting (and related reports) are prepared by the administration team and are published on the City of Kalgoorlie-Boulder’s website (except for confidential or sensitive material).

⁸ Section 5.23(2) *Local Government Act*

3.5.1.4 Special meetings

Special meetings are held by Council as and when required to consider urgent business.

As with ordinary council meetings, the agenda and minutes of a special council meeting (and related reports) are prepared by the administration team and are published on the City of Kalgoorlie-Boulder's website (except for confidential or sensitive material).

Special meetings can be called by notice from the Mayor or at least one third elected members to the CEO, or by Council resolution to call a special meeting⁹.

3.5.1.5 Agenda Briefing Forum

The agenda briefing forum is a non-statutory meeting held by Council to maximise the opportunity for Council members to seek additional information on an agenda item, ask questions, or seek clarification on officer reports that are on the ordinary council meeting agenda, prior to that ordinary council meeting. No debate takes place at these meetings, and no decisions are made. This process promotes good governance as it ensures that Council members are well informed regarding matters about which they must make decisions.

All of these meetings are open to the public to attend (however confidential items as prescribed in the Local Government Act 1995 will be discussed in a closed forum).

3.5.1.6 Information sessions and workshops

Information sessions and workshops are meetings of Council where Council members discuss upcoming matters and the CEO or other staff members provide presentations to the Council members. This process promotes good governance as it ensures that Council members are well informed regarding matters about which they may be required to decisions.

These meetings are closed to the general public.

3.5.2 Committees

3.5.2.1 Formation of committees

Under the Local Government Act¹⁰, Council may establish committees to assist Council to exercise its powers and discharge its duties. Committees assist to:

- Inquire into matters and provide feedback and recommendations to Council;
- Oversee a project on behalf of Council; and/or
- Exercise, perform or discharge delegated powers, functions or duties on behalf of Council.

Any resolution by Council to delegate authority to Committees to undertake functions on its behalf must be made by absolute majority and the delegations must be noted in the City of Kalgoorlie-Boulder's Delegations Register.

⁹ 5.4 Local Government Act 1995

¹⁰ Section 5.8 Local Government Act

Council must determine the reporting and other accountability requirements that will apply. These determinations are called the “Terms of Reference” and are made by resolution of the Council. It is good practice to review the Terms of Reference regularly to ensure each Committee is achieving its purposes and the needs of Council and the community.

Committees report to the Council and must comply with all relevant legislation and regulations. Unless the Committee has been given delegated authority, it does not have any power to make decisions so Council must make resolutions based on the recommendations the Committee makes to Council.

Each election cycle, the membership of the committees becomes vacant, with new and existing Councillors then electing which committee they wish to participate on. Each Committee has between two and six Council members as members and may also include representatives from outside of the Council (although the majority must be formed by Council members).

To achieve good governance, external members of the Committee should be entirely independent from Council and Council members, and free of any interests which may impact their impartiality. This requires careful consideration at the point of a Committee being formed to ensure that there are no conflicts of interest which may affect the performance of the Committee, and the principles of “6Rs” outlined above in paragraph 6.1.5 should be applied. The involvement of independent people in Council committees promotes accountability and transparency, and provides a means of oversight regarding the Committee’s affairs.

3.5.2.2 Current committees and working groups

The City of Kalgoorlie-Boulder Council currently has the following committees to supervise various functions of the Council:

- Audit and Risk Committee;
- Commercial Businesses Committee;
- Chief Executive Officer Performance Review Committee; and
- Governance and Policy Committee.

The City also has a Youth Council who work to develop events and initiatives to keep youth engaged within Kalgoorlie-Boulder.

All current committees are listed in the Council Committee and Working Group Handbook which includes a list of all members and the Terms of Reference for each Committee.

3.5.2.3 Working Groups

In addition to the formal Committees, Council members and external members also form Working Groups from time to time to assist the administration with the development of projects. Currently, there are three working groups:

- the Hannan Street Historic Precinct Working Group;
- Boulder Tourism Precinct Strategy Working Group; and

- Walk of Fame Working Group.

All current committees are listed in the Council Committee and Working Group Handbook which includes a list of all members and the Terms of Reference for each Working Group.

3.5.2.4 Standards for conduct of Committee and Working Group members

The Councillor's Code of Conduct applies to all members of Committees and Working Groups including those members who are not Councillors.

Committee and Working Group members must also comply with all relevant legislative and regulatory requirements.

4 STRATEGIC PLANNING AND FINANCIAL AND RISK MANAGEMENT

It is a component of good governance that the City of Kalgoorlie-Boulder undertakes regular, comprehensive strategic planning and risk management reviews to ensure that its Council members and employees have a sound knowledge of critical components of the City's operations and have benchmarks against which it can review and measure its performance.

This Part sets out the processes of financial planning, strategic planning and risk management that are implemented to ensure knowledge is shared across the organisation, assist the City to develop short term and long-term policies and projects and provide mechanisms for accountability and oversight of its operations and functions.

4.1 Financial planning

4.1.1 *Financial management*

Council is ultimately responsible for the financial management of the City of Kalgoorlie-Boulder. This requires the Council to develop and oversee:

- Annual budgets;
- Long term financial planning;
- Policies for matters such as infrastructure renewals/replacement, asset acquisition, resource allocation, and efficiency and effectiveness of resource delivery;
- Risk management in relation to debt, assets and liabilities; and
- Performance management including obtaining reports and monitoring the administration of financial affairs.

The Local Government Act and Local Government (Financial Management) Regulations 1996 set out stringent requirements for local governments and in addition, the City of Kalgoorlie-Boulder's financial management strategies employ relevant accounting principles and standards.

The Council has also established the Audit and Risk Committee to oversee the financial operations of the City of Kalgoorlie-Boulder.

4.1.2 *CEO and administration's role in financial management*

The CEO is accountable to the Council for the financial management of the City of Kalgoorlie-Boulder.

The CEO ensures that financial management practices are established and maintained at the highest standard, including:

- Implementing appropriate systems in place for sound financial management;
- Developing and managing an organisational structure with experienced staff, relevant policies and procedures and adequate resources;

- Ensuring there are suitable controls in place to manage systems and resources;
- Developing suitable internal review mechanisms; and
- Ensuring compliance with legislative and regulatory requirements.

The CEO must review the appropriateness and effectiveness of the City of Kalgoorlie-Boulder's:

- Financial management systems and procedures; and
- Risk management systems and procedures.

4.1.3 Budget

The annual budget is developed in accordance with the Long Term Financial Plan to set out the Council's priorities and the allocation of resources to those priorities for the upcoming financial year. The budget contains:

- A statement of comprehensive income by nature or type;
- A statement of comprehensive income by program;
- A statement of cash flows;
- Rate setting statement; and
- Notes to and forming part of the budget.

Budget adoption process



During the annual budget adoption process, Council members, the CEO and staff meet frequently to discuss budgetary issues such as:

- New projects;
- Ongoing projects;
- Rates;
- Grants; and
- Services provided.

This process begins in February, when the budget requirements of all departments are compiled over a few months.

When adopting the budget, Council must take into account all of its expenditure, revenue and income. The final adoption and public launch of the annual budget takes place in July.

4.1.4 Annual Grant Program

Grant requests for the Annual Grant Program are to be submitted during February and March. Deliberations takes place in June, and applicants may be invited to make a presentation to the Council.

4.1.5 Long Term Financial Plan

The Long Term Financial Plan is a ten year financial projection taking into consideration income, operational and capital expenditure. The financial estimates of projects and initiatives outlined in the Corporate Business Plan has been included in the financial projection. This pivotal document is one of the informing strategic documents that assists in prioritisation of projects and helps the City of Kalgoorlie-Boulder to secure its financial sustainability.

In developing the Long Term Financial Plan, the City of Kalgoorlie-Boulder follows standard financial planning principles including identifying potential future revenue sources and undertaking risk management strategies in relation to debt, assets and liabilities.

4.2 Procurement processes

Where a contract for goods or services is valued between \$0 and \$249,999 (depending on the complexity of the purchase) the City of Kalgoorlie-Boulder follows a process of requesting quotes from the public in accordance with the City of Kalgoorlie-Boulder's purchasing policy.

The officer responsible for the particular goods or services must develop a procurement plan including scope of works, qualitative criteria, specifications and other relevant information. The procurement team and responsible officer use this procurement plan to then seek quotes from suppliers. Once quotes have been received, they will be reviewed and evaluated by a panel of at least three people who will make recommendations to the responsible officer. Contract documents will then be prepared in accordance with the procurement plan and accepted quote.

This process facilitates good governance by ensuring transparency and fairness on the City's activities.

4.3 Tender processes

The City of Kalgoorlie-Boulder has obligations under the Local Government Act and Local Government (Function and General) Regulations 1996 in relation to the tenders for projects, and in particular must invite tenders before it enters into a contract for the supply of goods or services where the consideration is or is expected to be more than \$250,000¹¹ (unless excluded under the regulations).

To achieve good governance through fairness and transparency in its decision-making the City of Kalgoorlie-Boulder has developed a Tender Criteria Policy to set out tender evaluation criteria to invite tenders to achieve the best overall outcomes.

¹¹ Section 3.57 Local Government Act, regulation 11 Local Government (Function and General) Regulations

The Local Government (Function and General) Regulations 1996¹² requires the City of Kalgoorlie-Boulder to determine the criteria that will be applied to a tender process prior to advertising its tender invitation to the public. There are some requirements regarding advertising, such as times when it must be State-wide advertising, which the City of Kalgoorlie-Boulder must comply with.

When developing a project which will be opened to tender, the City of Kalgoorlie-Boulder must:

- Develop a relevant scope of works with sufficient detail to enable a tenderer to have a clear understanding of the nature of the project, relevant timeframes, deliverables and other critical details;
- Develop evaluation criteria for the tender project including in respect of:
 - Quality;
 - Capacity to deliver;
 - Regional capacity and experience;
 - Sustainability/lifecycle;
 - Relevant experience;
 - Methodology/demonstrated understanding;
 - Key personnel;
 - Tenderer's resources; and
 - Price/schedule of rates.
- Where it varies information provided, ensure that all tendered are given notice of the variation.

The City of Kalgoorlie-Boulder has developed three recommended weighting criteria models for product purchases, service provision and construction projects which are generally used, however criteria range(s) may be adjusted or the criteria modified to fit the needs of the particular project. The City of Kalgoorlie-Boulder provides written notice to all tenderers advising if no tender was accepted, or alternatively, the particulars of the successful tender.

Local Government (Function and General) Regulations 1996¹³ prevents a project from being broken down into smaller contracts for consideration less than \$250,000 in order to avoid the tender process requirements.

The CEO must keep a tender register, and must make that available for public inspection including by publishing that on the City of Kalgoorlie-Boulder's website.

4.4 Asset management

The CEO has overall responsibility for developing and overseeing an asset management strategy that includes short, medium and long term financial management and allocation of

¹² Regulation 14(2a) *Local Government (Function and General) Regulations*

¹³ Regulation 12 *Local Government (Function and General) Regulations 1996*

appropriate organisational resources to ensure the City of Kalgoorlie-Boulder is able to immediately deliver services as well as meet its long term objectives.

The City of Kalgoorlie-Boulder has developed an Asset Management Policy to establish a framework for its long term, sustainable management of its infrastructure and other assets to be accountable and employ best practices across all areas of the organisation.

The Asset Management Policy requires the following:

- Consistent strategies across all departments of the City of Kalgoorlie-Boulder;
- Ensuring compliance with all legislative and regulatory requirements;
- Considering political, social and economic environments when employing asset management strategies;
- Ensuring asset planning and management has ongoing direct links to annual budgeting, long term financial planning and reporting processes;
- Making decisions for asset management based on service delivery needs, lifecycle of the asset, and assessment of the benefits and risks of the asset;
- Completing systematic and regular reviews of all assets and information reporting; and
- Ensuring Council members and staff with financial and asset responsibilities are appropriately briefed and trained in relevant financial management principles, practices and processes.

4.5 Business management

4.5.1 Business plans for major trading undertakings

It is a requirement under the Local Government Act that the City of Kalgoorlie-Boulder prepare a business plan for any major trading or land undertaking¹⁴.

This means that where:

- the City of Kalgoorlie-Boulder completed or will complete a trading undertaking where its expenditure is in excess of \$5,000,000; or
- the total value of consideration being paid for land plus anything being done by the City of Kalgoorlie-Boulder to achieve that transaction exceeds \$10,000,000 or 10% of the operating expenditure for the last financial year (whichever is the lesser),

the City of Kalgoorlie-Boulder must:

- prepare a business plan setting out, amongst other matters, the impacts of the undertaking on the provision of facilities and services and those who provide them,

¹⁴ Section 3.59 Local Government Act

the financial position of the City of Kalgoorlie-Boulder and the ability of the City of Kalgoorlie-Boulder to manage the undertaking;

- give State-wide notice of the proposed transaction;
- allow inspection of the business plan and publish it on its website; and
- accept submissions in relation to the business plan.

Currently, the City of Kalgoorlie-Boulder's threshold for a business plan is \$6,100,000 (based on the operating expenditure of the 2020/21 financial year).

An absolute majority of Council is needed in order to proceed with any major land or trading undertaking.

4.5.2 Integrated Financial (Corporate Business) Plan

The Integrated Financial (Corporate Business) Plan is the detailed implementation outline for services, key projects, capital investment and areas of advocacy over the next four financial years. The Corporate Business Plan has been broken down into the five aspirations outlined within the Strategic Community Plan and Council projects, capital investment and areas of advocacy have been listed against the relevant Strategic Initiatives. The layout of the plan has been set to help demonstrate how the Council will meet the most important local needs and ensure that the community's vision for the City of Kalgoorlie-Boulder is brought to life.

The Integrated Financial (Corporate Business) Plan was adopted by absolute majority of the Council and must comply with the requirements of the Local Government (Administration) Regulations.

4.5.3 Disposal of property

When the City of Kalgoorlie-Boulder disposes of property by sale, lease or otherwise (unless it does so by public auction or tender) it is required to give public notice of its proposed disposal and allow at least two weeks for submissions from the public regarding that proposal. The notice must include the names of the relevant parties, what consideration (eg. purchase price or annual rent) will be received by the City of Kalgoorlie-Boulder and the market value (current within six months).

4.5.4 Reconciliation Action Plan

The development of the City of Kalgoorlie-Boulder's Reconciliation Action Plan (RAP) marks an important milestone and will guide the way our organisation works with local Aboriginal and Torres Strait Islander people to achieve better outcomes. Development of the RAP occurred over two years and reflects considerable planning efforts with local stakeholders including the Goldfields Land and Sea Council, Council members and various working groups.

By publicly declaring its commitment to reconciliation, the City of Kalgoorlie-Boulder can build a more prosperous future for the City. The RAP will be championed by the City of Kalgoorlie-Boulder executives with support, guidance and direction from the CKB Reconciliation Action Plan Working Group. The group will be comprised of various councillors and appointed local stakeholders to ensure the right people are engaged in delivering outcomes.

4.6 Strategic planning

4.6.1 Strategic Community Plan

The City of Kalgoorlie-Boulder's Strategic Community 2020-2030 was adopted by absolute majority at the 28 April 2020 Ordinary Council Meeting.

The Plan takes into account current and expected changes in community demographics, social issues and local, national and global influences. It is the primary strategic planning document and must be reviewed every four years but can also be reviewed at a strategic level every two years.

The Strategic Community Plan shapes the service delivery policy of the City of Kalgoorlie-Boulder for a 10-year period. The plan focuses on five Community Aspirations:

- Community: enhance the quality of life and encourage city wide development opportunities;
- Economy: boost opportunities for economic development and tourism;
- Infrastructure: enhance the built environment and provide quality infrastructure;
- Leadership: ensure the City of Kalgoorlie-Boulder maintains strong civic leadership; and
- Environment: protect and where possible enhance the natural environment.

The Community Strategic Plan also developed a series of community themes, goals and objectives which are linked to and guide the Council's decision-making, as follows:

- Safe:
 - We will safe and free from harm and crime;
 - We will deliver a safe and activated community that can be used day and night;
 - We have safe, reliable and efficient public transport and road networks;
 - We support families and youth;
- Connected:
 - We will be connected to our history, culture and community;
 - We provide public spaces that facilitate a diverse range of activities and strengthen social bonds within the community;
 - Culture, heritage and place are valued, shared and celebrated;
 - We deliver the community better connectivity with the rest of Australia and the world;
- Futuristic:
 - We plan for the future proofing of our City by being a thinking and innovative society;
 - We have a thriving, diverse and resilient economy built on educational excellence and research;

- We facilitate research into innovation and entrepreneurial activities to drive jobs, growth and economic diversification;
- We are building Kalgoorlie-Boulder's strategic linkages to international markets and investment opportunities;
- Sustainable:
 - A green ecologically sustainable City for current and future generations;
 - We implement sustainable practices such as ensuring responsible use of water and other resources;
 - We educate the community on the value and importance of natural areas and biodiversity, and encourage community involvement in caring for our natural environment;
 - We advocate for the provision of land use;
 - Our unique natural environment is maintained, enhanced and connected. Establishing appropriate forums and resources to coordinate and drive Aboriginal economic development;
 - We support opportunities for commercial and industrial land;
- Empowered:
 - We continue to believe in the principles of representational democracy and are enabled to make decisions about our lives;
 - We ensure considered decision making based on collaborative, transparent and accountable leadership;
 - We provide opportunities for genuine engagement with the community to inform the Council's decision-making;
 - We are utilising diverse points of view to inform decision making and actions taken for the City;
- Capable:
 - We will have the resources to contribute to our community and economy;
 - We promote and support local tourism opportunities including facilitating tourism infrastructure and services;
 - We are combating Fly-in Fly-out (FIFO) and targeting residential population growth of 3% per annum;
 - We are continuing to undertake the appropriate risk management and assessment strategies; and
 - We are exploring funding sources and revenue streams.

4.6.2 Kalgoorlie-Boulder Growth Plan

The Kalgoorlie-Boulder Growth Plan is an initiative of the City of Kalgoorlie-Boulder in partnership with the Goldfields-Esperance Development Commission and other key stakeholders, including the State Government, particularly the Department of Regional Development, the State Planning Commission and LandCorp, the Kalgoorlie-Boulder Chamber of Commerce and Industry, the Chamber of Minerals and Energy, Regional Development Australia Goldfields Esperance, the Goldfields Land and Sea Council, key local businesses and mining companies and the local community.

4.6.3 Tourism Strategy

The City of Kalgoorlie-Boulder Tourism Strategy was endorsed by Council in December 2020. The strategy provides guidance on the future direction of tourism in Kalgoorlie-Boulder, based around six areas of priority:

- Tourism Assets;
- Product Development;
- Marketing and Promotion;
- Industry Capability and Development;
- Data and Information Distribution; and
- Advocacy and Leadership.

4.6.4 Disability Access and Inclusion Plan

Kalgoorlie-Boulder is a diverse community with a wide range of needs, and the City of Kalgoorlie-Boulder is committed to fostering independence for those of all abilities, ensuring everybody can engage in everyday services as well as actively participating in the opportunities the city offers. The City of Kalgoorlie-Boulder aims to provide public spaces that facilitate a diverse range of activities and strengthen social bonds within the community and deliver the community better connectivity with the rest of Australia and the world.

There are statutory requirements for the City of Kalgoorlie-Boulder to achieve disability inclusivity, and the aim of the Access and Inclusion Plan is to ensure services and facilities can be made more open, inclusive and accessible for everyone. The City of Kalgoorlie-Boulder has reached out to all sectors of the community to make sure everyone has had the opportunity to provide meaningful input into the direction for the new Plan, which aims to incorporate contemporary practices that exceed minimum compliance requirements.

The City is committed to both compliance with its legislative requirements and community engagement and will continue to pursue improvement in relation to these issues.

4.6.5 Youth Strategic Action Plan

The Youth Strategic Action Plan (YSAP) 2018-2021 guides how the City of Kalgoorlie-Boulder will deliver its services for young people. The YSAP is the result of a six-week consultation process undertaken with more than 500 community members in 2017. The YSAP provides a

snapshot of who are young people are and the strategic aims and actions the City of Kalgoorlie-Boulder will undertake to address the needs and gaps identified in the plan. The following three key goals are identified in the plan:

- to build confidence in young people;
- to grow the capability of young people; and
- to foster connection between young people and the wider community.

4.6.6 Water Utility Services Plan

The Water Utility Services Plan outlines the strategic intent for delivery of wastewater and recycled water services to the City of Kalgoorlie-Boulder. This plan gives effect to actions set out in the City's Corporate Business Plan 2021 -2024. More specifically, it helps give effect to two of the five community aspirations, namely infrastructure - ensuring a sustainable asset and infrastructure base, and environment - utilising water efficiently and maximise reuse potential.

The plan is an 'informing strategy' to the Strategic Community Plan in the context of the Integrated Planning and Reporting Framework.

4.6.7 Waste Utility Services Plan

The Waste Utility Services Plan has been prepared to guide the delivery of waste management services to the Kalgoorlie-Boulder community. It provides a clear pathway to implementing better waste services that meet the needs and expectations of the Kalgoorlie-Boulder community.

4.7 Governance

4.7.1 Development and review of policies and procedures

The Council is responsible under the Local Government Act for determining local government policies to provide Council and employees with the detail and framework needed to make decisions and provide services in a way that is consistent, fair and proper. There are two types of policies developed by the Council:

- Council policies: these are strategic policies which guide the management and development of the City of Kalgoorlie-Boulder's resources, facilities, assets and services, as well as the financial management systems.
- Corporate policies: administrative and operational policies for internal purposes.

4.7.2 Legislative compliance

An important element of governance is compliance with all legislative and regulatory requirements. This is important because it:

- Demonstrates the City of Kalgoorlie-Boulder's commitment to the democratic principles that underlie the Council's formation and function;

- Ensures consistency, fairness, transparency and accountability in the functions of Council and the administration;
- Ensures the City of Kalgoorlie-Boulder meets the expectations of the community;
- Ensures the City of Kalgoorlie-Boulder acts within but does not exceed the scope of its authority; and
- Demonstrates leadership and models the expectations it has for the community.

The City of Kalgoorlie-Boulder is committed to ensuring regular review of its policies, procedures and mechanisms to ensure that it is compliant across all levels of the organisation.

In addition to the Local Government Act, the City of Kalgoorlie-Boulder must comply with (without limitation):

- *Public Interest Disclosure Act 2003*;
- *Corruption, Crime and Misconduct Act 2003*;
- *Equal Opportunity Act 1984*;
- *Parliamentary Commission Act 1971*; and
- *Freedom of Information Act 1992*.

4.7.3 Local laws

The Local Government Act enables the City of Kalgoorlie-Boulder to make local laws considered necessary for the good governance of the community, in accordance with the community's expectations and standards¹⁵.

The local laws provide rules and guidelines which enable the City of Kalgoorlie-Boulder to deliver good services and amenities for the community and govern activities on private and public land. Local laws have the status of legislation and are enforceable by the City of Kalgoorlie-Boulder. The City of Kalgoorlie-Boulder may authorise officers to enforce the local laws on its behalf, with a maximum penalty of \$5,000.

The Local Government Act sets out a process that must be followed by the City of Kalgoorlie-Boulder to adopt local laws. The City of Kalgoorlie-Boulder works closely with the DLGSCI when considering and amending local laws to ensure compliance with legislative requirements. Public comment is sought through a six week advertising period and considered before any proposed laws are accepted and adopted. The final stage of enacting local laws are for them to be gazette and considered by the Western Australian Parliamentary Joint Standing Committee on Delegated Legislation.

¹⁵ Section 3.5 *Local Government Act*

The City of Kalgoorlie-Boulder is required under the Local Government Act¹⁶ to review all of its local laws every eight years from the date they came into operation or from the date they were last reviewed. This process also allows for community consultation and feedback.

The current City of Kalgoorlie-Boulder local laws are:

- Cat Local Law (2016);
- Dog Local Law (2013);
- Health Local Law (2001);
- Health Local LAW (2001) – Keeping Horses and Stables;
- Fencing Local Law (2010);
- Local Government Property Local Law (2010);
- Parking and Parking Facilities Local Law (2009);
- Standing Orders Local Law (2013);
- Thoroughfares and Trading in Public Places Local Law (2000); and
- Urban Environment and Nuisance Local Law (2000).

4.7.4 Mandatory registers

Part of the transparency and accountability of the City of Kalgoorlie-Boulder is achieved through the public availability of statutory registers including:

- Electoral gift register;
- Gift register (including travel contributions);
- Complaint register;
- Councillor training register;
- CEO delegated authority register; and
- Other authorised person delegated authority register.

These registers are updated in a timely manner and published on the City of Kalgoorlie-Boulder's website in accordance with the requirements of the Local Government Act.

4.8 Risk management

4.8.1 Risk Management Framework

The City of Kalgoorlie-Boulder has developed its Risk Management Framework and Risk Management Policy in accordance with AS/NZS ISO-31000:2018 Risk Management Principles and Guidelines. The Risk Management Framework supports good governance by

¹⁶ Section 3.16 *Local Government Act*

the City of Kalgoorlie-Boulder by providing an effective structure to assess, review and manage risks, as well as ensuring role clarity and transparency in respect of these processes.

The City of Kalgoorlie-Boulder has developed a “three lines of defence” approach to risk management, with those lines of defence being as follows:

- First line of defence: all operational areas - all staff are required to identify, assess, manage, monitor and report on risk identified in relation to their roles; and
- Second line of defence: those that oversee risks, including the governance team, managers as well as those who develop and manage financial controls, information communication technology systems; and
- Third line of defence: established through an audit process of both internal and external independent audits.

The Risk Management Framework outlines the following stages in risk assessment and management:

- Understanding the context within which risks are being assessed (strategic – risks associated with achieving long term objectives; operational – risks present in day-to-day operations; and project – direct risks which may arise as a result of a project or indirect risks which may threaten the deliver of project outcomes);
- Finding, recognising and describing risks, potential causes and potential controls to mitigate the risks;
- Analysing the risks in accordance with the Risk Assessment and Acceptance Criteria and evaluating the effectiveness of controls;
- Evaluating the risk and determining whether the risk is withing acceptable levels to the City of Kalgoorlie-Boulder;
- Determining appropriate controls and developing treatment plans to reduce the likelihood of a risk occurring or the consequence if it does materialise; and
- Ongoing review and reporting in relation to risks and control mechanisms.

Council and the administration team all have roles in ensuring risk management processes are implemented, and the Risk Management Framework sets out roles as follows:

- Council: reviews and approves risk management policies, appoints external auditors and establishes an audit committee in terms of the Local Government Act;
- Audit and Risk Committee: reviews the appropriateness and effectiveness of the Risk Management Framework and provides independent oversight and support in relation to the implementation of that by the administration team;
- CEO and executive leadership team: appoint internal auditors, liaise with Council regarding risk acceptance requirements, ensure all staff employ risk management

strategies in their day-to-day operations and own and manage the City's risk profiles;

- Executive Manager Governance and Risk Services: oversees and facilitates the Risk Management Framework and supports implementation of strategies by staff; and
- Employees: drive risk management culture within their teams and ensure risks are constantly identified, assessed and managed.

The City of Kalgoorlie-Boulder maintains internal operational and strategic risk registers which are contributed to by staff (through appropriate reporting channels) in the event a risk is identified.

The City of Kalgoorlie-Boulder is committed to ensuring that risks are identified, assessed and registered and subsequently reviewed regularly by the CEO and executive leadership team and the Audit and Risk Committee.

4.9 Insurance

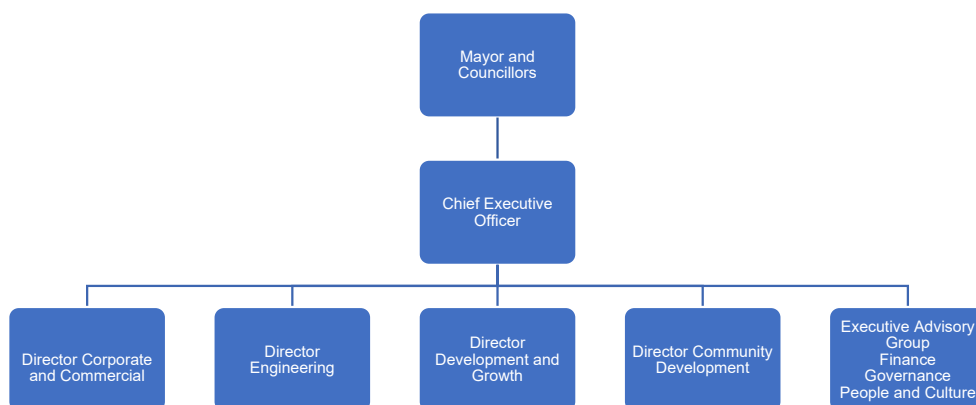
The City of Kalgoorlie-Boulder has comprehensive insurance through the Local Government Insurance Scheme.

5 ORGANISATIONAL FRAMEWORK, DECISION MAKING PROCESSES AND ROLE DEFINITIONS

The City of Kalgoorlie-Boulder relies on teamwork to achieve its goals, and therefore it requires all Council members and employees to engage in open and honest communication and show respect for others at all times. In addition to enabling a collaborative environment, good governance of the City of Kalgoorlie-Boulder requires all members of the organisation to understand their own role and responsibilities as well the roles and responsibilities of others.

This Part of this Governance Framework sets out the roles of key figures in the local government organisation and the principles that the City of Kalgoorlie-Boulder considers critical to effective working relationships between those key figures to exercise decision-making obligations and administrative functions.

In mid 2022, a realignment of the organisation structure was undertaken to ensure appropriate separation and provide clarity in reporting arrangements. In developing the organisational structure, consideration was given to improvements in governance, financial management and organisational culture. Each of these areas were identified as priority focus areas through a recent cultural review. The establishment of the Executive Advisory Group to provide consistent advice across the entire executive team is intended to ensure that the appropriate governance arrangements are in place. The structure is outlined below.



5.1 Executive Leadership Team and areas of management

The Executive Leadership Team is comprised of the Chief Executive Officer and four directors and the Executive Advisory Group is comprised of three executive managers. Both of these groups are led by the CEO and are responsible for the management of the following departments within the City of Kalgoorlie-Boulder:

5.1.1 Executive Leadership Team

- Director Development and Growth: including responsibility for community safety, ranger services, environmental health services, economic development, strategic planning and business development and building and planning services;

- Director Community Development: including responsibility for tourism, marketing, arts and culture services, community development, events and customer service;
- Director Engineering: including waste management and sustainability, fleet management, civil maintenance and construction, horticulture and reserve management, property management, and engineering design;
- Director Corporate and Commercial: including recreation centre and golf course operations, airport operations and information and communication technology management.

5.1.2 Executive Advisory Group

- Finance: including rates collections, procurement and tender management and accounting compliance;
- People and Culture: including human resources and safety management; and
- Governance and Risk Services: including risk management and corporate compliance oversight responsibilities.

5.1.3 Employees

Employees are engaged to fulfill roles and complete tasks in the interest of the City of Kalgoorlie-Boulder and the community.

Employees promote and reflect good governance when they:

- Uphold the City of Kalgoorlie-Boulder's standards and values;
- Make decisions within the confines of their relevant delegated authorities and keeping records of such decisions;
- Comply with the Employees' Code of Conduct and policies and procedures for matters including disclosure of gifts, record keeping, confidentiality, professionalism in the workplace and management of conflicts of interest;
- Use resources effectively and without waste; and
- Perform duties capably and professionally.

5.2 WORKING RELATIONSHIPS

5.2.1 Effective working relationships

Good governance of the City of Kalgoorlie-Boulder requires effective relationships for decisions to be made and outcomes successfully delivered for the benefit of the community. Conversely, poor working relationships can result in delays or failure to make effective decisions and can result in the erosion of public confidence in the Council and the City of Kalgoorlie-Boulder.

Effective relationships require:

- Role clarity;
- Understanding of and respect for individual roles;
- Inclusivity and encouragement for all views to be expressed and respected; and
- Open and respectful communication.

5.2.2 Relationships between Mayor and Councillors

As leader of the Council, the Mayor must encourage and facilitate all Councillors to express views, ensure Councillors are respectful in their dealings with and about each other and facilitate open communication between all Councillors.

The Mayor is the first point of contact in the event of there being disputes between Councillors and provides assistance to Councillors in relation to their roles and responsibilities. This advisory and support role is an important aspect of the Mayor's functions as it is a critical aspect of the efficacy of Council and good governance of the City of Kalgoorlie-Boulder.

The Councillors must show respect for the Mayor's role (both in Council and the community).

5.2.3 Relationship between Mayor and CEO

The Mayor and CEO must communicate openly, honestly and frankly about all matters concerning the City of Kalgoorlie-Boulder.

It is critical that they keep each other informed about all important issues or information about which they should each know to properly do their job and avoid "surprises" at events. To achieve this, the Mayor and CEO should liaise and meet regularly and consistently (subject to the need to ensure a clear separation of powers as to their respective roles).

Role clarity is also critical to the effective relationship between the Mayor and the CEO. In particular, understanding is required by each of them as to:

- The Mayor has status and leadership capacity but no direct authority in its own right;
- The CEO has direct authority under the Local Government Act; and
- Whilst under the Local Government Act, the Mayor has the authority to speak on behalf of the City of Kalgoorlie-Boulder, on occasion it is more appropriate for the CEO to do so.

5.2.4 Relationships amongst Councillors

The Local Government Act and the Councillor's Code of Conduct set out matters pertaining to the relationship of Councillors, and community standards also set expectations for the conduct of Councillors.

Councillors are members of a team and therefore to deliver successful outcomes to and for the benefit of the community, Councillors should promote a constructive working relationship by:

- Communicating directly and openly with each other;
- Treating each other with respect, courtesy and fairness;
- Resolving disputes or conflict respectfully;
- Recognising that the manner of their behaviour can either generate or erode their credibility and community trust in them and the Council as a whole;
- Not airing grievances publicly, in a personal attack or in a way that undermines another Councillor;
- Fostering goodwill amongst each other;
- Recognising that Councillors may advocate for matters of concern or interest to them or their constituents;
- Not using offensive or derogatory language when referring to another person;
- Not disparaging the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

5.2.5 Relationships between CEO and Councillors

There must be a clear understanding between the CEO and Councillors as to their respective roles for them to have good working relationships. Councillors must understand the CEO's legislative and delegated authority and its role in implementing the City of Kalgoorlie-Boulder's goals and strategies as well as supporting and advising Council. In addition, open and frank communication, and clear structures and protocols, are critical.

5.2.6 Relationships between Councillors and employees

Employees are employed by, and accountable to, the CEO (not the Council or any individual Councillors). Councillors must not give direction to employees.

For there to be good working relationships between Councillors and employees, there should be:

- Structures and protocols for appropriate communication and information exchange (in particular, advice should be sought from the CEO and senior staff rather than from employees directly);
- Clear understanding of the roles that they each perform; and
- Clear understanding of the legislative and regulatory requirements, policies and procedures that each person is required to comply with.

Councillors should not seek to foster special relationships with employees for the purpose of seeking information that may not otherwise be available to Councillors, attempt to influence

an employee or act in a threatening or abusive manner towards an employee. This includes unauthorised access to the City's administration areas.

5.3 Council's delegation of its decision-making authority

5.3.1 Delegation to CEO

The Local Government Act enables Council to delegate its capacity to exercise any of its powers or duties to the CEO, except for¹⁷:

- Any power or duty that requires a decision of an absolute majority of Council;
- Accepting a tender which exceeds an amount determined by the City of Kalgoorlie-Boulder;
- Appointing an auditor;
- Acquiring or purchasing any property valued at or above the limit determined by the City of Kalgoorlie-Boulder;
- Determining fees, allowances and expenses of Council Members and committee members;
- Borrowing money on behalf of the City;
- Hearing or determining an objection of a kind referred to in section 9.5 of the Local Government Act;
- The power to authorise a person to sign documents on behalf of the City of Kalgoorlie-Boulder;
- Any power or duty that requires the approval of the Minister or Governor; and
- Such other powers or duties as may be prescribed.

Where the Council delegates authority to the CEO, it must do so in writing and by absolute majority. Council may revoke or amend a delegation, also by resolution reached by absolute majority. The CEO must keep records of each time they exercise a delegation.

Authority can also be delegated to the CEO under other legislative instruments such as the Public Health Act 2016 (WA).

These delegations enable the CEO to undertake functions within the authority of any given delegation, without needing to first obtain a Council resolution. This process facilitates good governance as it ensures efficiency and enables the Council to focus on policy development, representation, strategic planning and community leadership.

¹⁷ Section 5.43 *Local Government Act*

5.3.2 Delegation to employees

Council or the CEO can delegate authority to employees to perform particular functions of Council. This delegation of authority provides employees with the power to exercise duties and make determinations (in accordance with the scope of the relevant authority).

The CEO's delegation must be in writing, each employee must keep records of each time they exercise a delegation, and the delegations are to be reviewed on an annual basis.

This process facilitates good governance as it ensures efficiency and enables the CEO to focus on organisational management and working with Council.

5.3.3 Delegation to Committees

Council can delegate authority to committees and if so, will clearly set out the conditions of such authority and review those delegations annually. Council's committees do not presently have delegated authority.

5.3.4 Delegated authority registers

The City of Kalgoorlie-Boulder is required by legislation to keep a register of all CEO delegations and a register of all other delegations to Committees and employees, which are published on its website.

The registers are reviewed and updated at least once every financial year in accordance with the Local Government Act¹⁸.

5.3.5 Authorised persons

Under the Local Government Act, the CEO can appoint a person or class of persons to perform particular functions under legislation or local laws.

An appointment is made in writing by the CEO or is otherwise detailed in legislation. An authorised person must have a certificate confirming their appointment or some other form of identification to confirm that and to demonstrate their ability to perform that function.

Authorised persons are not necessarily persons with delegated authority.

5.4 COMMUNITY AND STAKEHOLDER ENGAGEMENT

5.4.1 Consultation

Community consultation is used to ascertain the needs and wishes of the community and other stakeholders as they relate to a certain project or development. The public may be consulted through surveys, workshops, community forums and other processes. The City of Kalgoorlie-Boulder administration consults the community in this manner as directed by Council and collates information to report back to Council.

¹⁸ Sections 5.18 and 5.46 *Local Government Act*

In some instances, the City of Kalgoorlie-Boulder is required by the Local Government Act or regulations to either give public notice of its intention to take a certain course of action or provide a period of public consultation prior to taking that course of action.

The City of Kalgoorlie-Boulder has developed a Community Engagement Plan and Community Engagement Strategy (2022 – 2026) to guide the administration in its consultation and engagement processes with the community and stakeholders. In particular, the City of Kalgoorlie-Boulder is guided by the following six strategic objectives:

- Clarity of purpose (ensuring the community is well informed about issues that affect it);
- Building Relationships (providing the community opportunities to be heard, and providing solutions to community issue);
- Right to be involved (ensuring the community has the opportunity for involvement in policy development where possible);
- Transparent (meeting legislative requirements regarding consultation);
- Accessible and inclusive (using different methods to seek input from a wide cross-section of the community); and
- Tailored (recognising diversity in activities and the types of engagement to be undertaken).

The City of Kalgoorlie-Boulder's framework to guide communication and engagement with the community is based on principles of:

- Inform;
- Consult;
- Involve;
- Collaborate; and
- Empower.

These consultation processes are critical to good governance – they enable the City of Kalgoorlie-Boulder to gain an understanding of the multi-faceted community it represents and leads, and therefore ensure that its decisions reflect the expectations of the community.

5.4.2 Notices and advertising

In many instances, the City of Kalgoorlie-Boulder is required by the Local Government Act to provide notice of its intention to take a particular course of action or decision. In other instances, the City of Kalgoorlie-Boulder will advertise certain proposed courses of action or decisions to provide the community with an opportunity to comment or object. The City of Kalgoorlie-Boulder seeks to exceed the legislative requirements regarding community engagement through its application of its Community Engagement Strategy and Community Engagement Plan.

Notices are available in not less than three of the following locations:

- on the City of Kalgoorlie-Boulder website;
- on the City of Kalgoorlie-Boulder Facebook page;
- on the City of Kalgoorlie-Boulder's electronic notice board, located at 577 Hannan Street, Kalgoorlie (in front of the administration building);
- in the local Kalgoorlie Miner or Goldfields Express newspapers;
- on the notice board outside the Council Administration Building (577 Hannan Street, Kalgoorlie) and at the William Grundt Memorial Library (13 Roberts Street, Kalgoorlie); and
- in the case of state-wide notices, in the West Australian newspaper.

5.4.3 Public access sessions and question time during Council and Committee Meetings

Members of the public present at ordinary council meetings, special meetings and committee meetings are welcome to participate in Public Access and Question Time, which is held at the start of proceedings.

Where a person wants to ask a question, the questions must be submitted in writing, using the Public Question Time submission form available on the City of Kalgoorlie-Boulder's website, at least 30 minutes before the start of the relevant meeting or alternatively, emailed to the administration team by noon on the day of the meeting.

Where a person wants Public Access in order to make a presentation to Council (without asking questions of Council), the person must complete the Public Access application form available on the City of Kalgoorlie-Boulder's website and provide that to the CEO by no later than 2pm on the day of the ordinary council meeting.

5.5 Leave of absence by Councillors

It is a critical aspect of both good governance and the success of a Council member in their role that Council members attend and participate in decision-making processes. For this reason, there are stringent rules in place regarding the absence of a Council member.

A Council member who is going to be absent from a meeting must submit an apology.

Where a Council member requires an extended leave of absence, they should apply to Council to grant leave of absence for that extended period. A leave of absence should not be granted in respect of more than six consecutive ordinary meetings, unless all such meetings fall within a three month period.

A Council member who is absent, without first obtaining leave of the Council, throughout three consecutive ordinary meetings at the Council is disqualified unless all the meetings are within a two month period.

5.6 Annual Elector's Meeting

A general meeting of the electors of the City of Kalgoorlie-Boulder is to be held once every financial year. The Annual Electors Meeting date is set when the Annual Report is adopted by Council. The Annual Electors Meeting agenda includes:

- Presentation of Annual Report for the previous financial year; and
- General business.

Questions or motions from Electors are invited and can be presented at the meeting. All decisions made at an electors' meeting are to be considered at the next Ordinary Council Meeting.

6 STANDARDS OF BEHAVIOUR

For the community to have confidence in the City of Kalgoorlie-Boulder, each Council member and employee must behave with the highest standards of personal integrity and honesty. These principles underpin good governance of the City of Kalgoorlie-Boulder because of the potential for a community's perception of the organisation as a whole to be determined, positively or negatively, by the conduct of an individual or subset.

Codes of Conduct have been established by the City of Kalgoorlie-Boulder in the forms required by the Local Government Act to ensure that Council members and employees understand and meet behavioural standards. These are reviewed regularly to ensure they conform with community expectations, organisational standards and regulatory requirements.

This Part of this Governance Framework sets out the ethical and behavioural standards expected of all Council members and employees of the City of Kalgoorlie-Boulder. In setting out these expectations, this document (along with relevant Codes of Conduct) promotes good governance by providing guidance to individuals when they are making personal decisions regarding ethical matters. This ensures that such decisions are made in accordance with the high standards of integrity and honesty as are expected of them.

6.1 Ethics standards for Council members and employees

6.1.1 *Actual, potential and perceived conflicts of interest*

A conflict of interest is where a Council member or employee has interests outside of their role that could improperly influence, or be seen to influence, their decisions or actions in the performance of their public duties. A conflict of interest may be:

- Actual;
- Potential; or
- Perceived or apparent.

An *actual conflict* is one which does exist.

A *potential conflict* is one which may exist in the future.

A *perceived or apparent conflict* is one where, when viewed objectively and reasonably by an independent person such a member of the community, it appears that there is a conflict of interest (even if there is not).

It is essential for good governance that proper processes are in place to identify and consider conflicts of interest to ensure that all decisions are made and implemented fairly, independently and in the best interests of the community. It is critical to the community's trust in the City of Kalgoorlie-Boulder that both Councillors and employees carefully consider in their dealings whether there is an actual, potential or perceived conflict of interest. It is also critical to that trust that they comply with their obligations under the Local Government Act and relevant code of conduct honestly and diligently.

The appearance of a conflict of interest can be as damaging to the community's trust in the City of Kalgoorlie-Boulder as an actual conflict. It is therefore particularly important for Councillor and employees to consider the risk of perceived or apparent conflicts of interest to both the public's confidence in the City of Kalgoorlie Boulder as well as their individual reputation and integrity.

Councillors and employees should be mindful of conflicts of interest from relationships they form with, and when accepting gifts from, a person or company if they are (for example):

- Involved in a current or potential future tender process;
- A current or potential future grant applicant;
- Lobbying the Council in relation to any interests;
- An applicant or objector in relation to development proposal; or
- Likely to directly or indirectly benefit or be advantaged by a decision before Council.

6.1.2 Disclosure of financial interests

Council members should carefully consider, when reviewing an agenda, whether there are any financial interests that must be disclosed by them. Employees should also consider financial interests when given a task such as report writing or providing advice.

Council members, Committee members and employees providing reports and advice or who have delegated authority have an obligation to disclose if they, or a person close to them, has a financial interest, whether direct or indirect, in a matter being discussed at Council¹⁹.

A financial interest will arise in circumstances where it is reasonable to expect that there may be an actual or potential, direct or indirect, financial gain, loss, benefit or detriment to the Council member as a result of the decision of Council or person with delegated authority²⁰.

A person "close to a Council member" includes²¹:

- The Council member's employer;
- A body corporate of which the Council member is a director, secretary or executive officer;
- The spouse, de facto partner or child of the Council member who is living with the Council member;
- A person who was a client or advisor of the Council member within the previous 12 months;

¹⁹ Sections 5.60 and 5.65 *Local Government Act*

²⁰ Section 5.60 *Local Government Act*

²¹ Section 5.62 *Local Government Act*

- a person who has given a gift to a Council member under prescribed circumstances.

A “direct financial interest” is one where there is a matter to be dealt with and it is reasonable to expect that if dealt with in a particular way, it will result in a financial gain, loss, benefit or detriment, to the person²².

Whether or not there is a “reasonable expectation” must be determined objectively, with the question to be addressed at the time the matter is dealt with – mere speculation as to future events may not be a reasonable expectation unless it is probable that those future events will occur and therefore that the financial gain, loss, benefit or detriment will follow²³.

An “indirect financial interest” includes:

- A reference to a financial relationship between the Council member or employee, and another person who is affected by a local government decision in relation to a matter;
- A matter where the Council member or employee reasonably expects to have a financial gain, loss, benefit or detriment if the matter is dealt with in a particular way; and
- There is no need for a financial gain, loss, benefit or detriment to be established if there is a financial relationship between the Council member or employee (or a person they are close with) and a person who will be affected by a local government decision.

A disclosure is required to be made at each point the matter will be dealt with. For example:

- If the matter is to be dealt with by a Committee with delegated authority, it needs to be disclosed at the Committee but not at Council, as Council will not be dealing with the matter; or
- If the matter is the subject of Committee recommendations and Council decision making, it must be disclosed at both meetings; and
- Financial interests can exist for Council members and be disclosable even though the matter is being dealt with by employees under delegated authority²⁴;
- Under the Local Government Act, an employee must disclose a financial interest and the extent of that prior to giving an oral report or advice at a meeting but is not required to leave the meeting. Further, they are not required under the Act to disclose that interest if they are not providing that report or advice directly to the meeting; and
- An employee with delegated authority cannot exercise that power or discharge their duty in relation to any matter in which they have an interest and must notify the CEO of a financial interest so that the CEO or another employee can act.

²² DLGSCI Operational Guidelines document (number 20) “Disclosure of Financial Interests at Meetings”

²³ Ibid

²⁴ Ibid

A Council member must disclose a financial interest either in writing to the CEO prior to a meeting or at the commencement of a meeting, immediately before the matter is discussed (even if it was disclosed at the commencement of the meeting). The minutes must reflect that disclosure has been made.

The disclosure should be made with specificity as to the value of the financial interest - in its Operational Guidelines "Disclosure of Financial Interests at Meetings" document, the DLGSCI offers suggestions for how a disclosure should be made, such as the following examples:

"I have shares in the company making the application, the value of which may be affected as the value of shares I have is \$XX and that value may increase by XX% if the application is approved."

"The application may affect the valuation of land I owned as the effect of the application being approved may be a XX% increase in the valuation of the land I own, which equates to \$XX."

The Council member may request to be allowed to stay in the meeting and be involved in the decision-making process but must leave the room while other members determine that request.

Council members can determine to allow the person to stay in the room during discussions, and can also determine the extent of the involvement of the Council member in speaking and voting on the matter. If they decide the interest is trivial or insignificant to not influence the Council member's conduct in relation to the matter, or the interest is not unique to that Council member, the Council member may be allowed to return to the meeting (and the Council members can decide whether or not they can speak and/or vote).

An application can also be made to the Minister for a decision as to a Council member's involvement in a matter once an interest has been declared.

The Local Government Act allows for prosecution of offences against these requirements of financial disclosure and imposes severe penalties for breaches, including a maximum penalty of \$10,000 or two years imprisonment²⁵. In addition, a Council member may be disqualified from holding office if convicted of a local government offence²⁶.

The DLGSCI has published an Operational Guidelines document (number 20) "Disclosure of Financial Interests at Meetings" which should be reviewed by a Council members and employees.

6.1.3 Disclosure of proximity interests

Council members and committee members have an obligation to disclose interests around Council matters that are near that person's land. A Councillor must declare a proximity interest prior to the relevant agenda item being discussed and must not preside or participate in discussion on the matter unless allowed by the Council, committee or the Minister (which may be permitted only in certain circumstances).

²⁵ Section 5.65 *Local Government Act*

²⁶ DLGSCI Operational Guidelines document (number 20) "Disclosure of Financial Interests at Meetings"

The Local Government Act²⁷ provides that a person has a proximity interest in a matter if it concerns:

- A proposed change to a planning scheme affecting land that adjoins the person's land;
- A proposed change to zoning or use of land that adjoins a person's land;
- A proposed development of land (as defined by section 5.63(5) of the Local Government Act as being the development, maintenance or management of the land or of services or facilities on the land) that adjoins that person's lands.

Land (the proposed land) adjoins a person's land if:

- The proposed land, not being a thoroughfare, has a common boundary with the person's land;
- The proposed land, or any part of it, is directly across from, the person's land; or
- The proposed land is that part of the thoroughfare that has a common boundary with the person's land.

The Local Government Act allows for prosecution of offences against these requirements of proximity disclosure and imposes severe penalties for breaches, including a maximum penalty of \$10,000 or two years imprisonment²⁸. In addition, a Council member may be disqualified from holding office if convicted of a local government offence²⁹.

The DLGSCI has published an Operational Guidelines document (number 20) "Disclosure of Financial Interests at Meetings" which should be reviewed by a Council members and employees.

6.1.4 Disclosure of impartiality interests

An impartiality interest is one which could, or could reasonably be perceived to, adversely affect the impartiality of a person having the interest³⁰. This includes an interest arising from kinship, friendship, being a member of a sporting, social or cultural association, volunteer activities, other work or engagement with the community, or otherwise.

Perceived impartiality is just as important as actual impartiality - when considering whether an interest should be disclosed, Council members and employees must carefully consider whether another person, acting reasonably, would believe there was an impartiality interest (even if there was not actually one). Two questions should be answered when considering this³¹:

²⁷ Section 5.60B *Local Government Act*

²⁸ Section 5.65 *Local Government Act*

²⁹ DLGSCI Operational Guidelines document (number 20) "Disclosure of Financial Interests at Meetings"

³⁰ Regulation 34C *Local Government (Administration) Regulations 1996* and Regulation 11 *Local Government (Rules of Conduct) Regulations 2007*

³¹ Department of Local Government, Sport and Cultural Industries Operational Guidelines document "Disclosure of interests affecting impartiality"

- If you were to participate in assessment or decision making without disclosing, would you be comfortable if the public or your colleagues became aware of your association or connection with an individual or organisation?
- Do you think there would be a later criticism of perceived undisclosed partiality if you were not to disclose?

Perceived impartiality often arises from associations with people or organisations and a disclosure will be warranted if the relevant matter involves:

- A person's spouse, de facto spouse, sibling, parents, spouse's parents, children, employer or business partner; or
- A person has an affiliation with a group or association the subject of the relevant matter,

and a disclosure may be warranted if the relevant matter involves:

- A friend or adversary, depending on the circumstances and nature of the particular relationship and the Council member or employee's answers to the two questions stated above³².

Disclosure is warranted on any matters which require applications for approval, consent or a licence (eg. development applications, extensions or construction of facilities, requests for financial assistance, tenders, staff recruitment etc)³³.

A Councillor must disclose an impartiality interest immediately before the matter is discussed at Council, or by written notice to the CEO prior to the meeting. In its Operational Guidelines document "Disclosure of interests affecting impartiality", the DLGSCI suggests the disclosure should be made as follows:

"With regard to the matter in item XX, I disclose that I have an association with XXX. This association is ... (nature of the interest). As a consequence, there may be a perception that my impartiality on the matter may be affected, I declare that I will consider this matter on its merits and vote accordingly."

The impartiality disclosure must be noted in the minutes of the relevant meeting. The disclosure of an impartiality interest does not affect the right of the Council member to discuss or vote on a matter and the person can remain involved in Council debate. However, the disclosure allows Council to better manage the risk of any bias that could be perceived as a result of the interest than if no disclosure was made.

Employees must disclose an impartiality interest when providing advice or reports to be discussed at a Council or committee meeting. Employees should do so prior to undertaking any work on the relevant matter by either notice to the CEO in the event of written work, or at

³² Department of Local Government, Sport and Cultural Industries Operational Guidelines document "Disclosure of interests affecting impartiality"

³³ Ibid

the commencement of a meeting if discussions are to be held regarding the matter³⁴. It may also be disclosed in writing in the body of the report. In its Operational Guidelines document "Disclosure of interests affecting impartiality", the DLGSCI suggests the disclosure should be made as follows:

"With regard to the matter in item XX, I disclose that I have an association with XXX. This association is ... (nature of the interest). As a consequence, there may be a perception that my impartiality on the matter may be affected, I declare that I will consider this matter on its merits and provide advice accordingly."

Failure by a Council member to disclose an impartiality interest is a minor breach which will be referred to the Local Government Standards Panel for determination. Failure by an employee to disclose will be a breach of the Employee's Code of Conduct and dealt with by the CEO.

The DLGSCI has published an Operational Guidelines document "Disclosure of interests affecting impartiality" which should be reviewed by a Council members and employees.

6.1.5 Managing conflicts of interest

It is critical to the good governance of the City of Kalgoorlie-Boulder that Council members disclose an interest of any kind referred to above in order for the City of Kalgoorlie-Boulder to manage any risk to its impartiality or reputation that may result.

Council may manage a conflict of interest by employing the "6R" strategies of³⁵:

- Recording the interest in a register;
- Restricting the relevant Council member from involvement in the matter in which he or she has an interest (for example, restricting that person participating in debate and accessing information about the issue);
- Recruiting independent third parties to assist, oversee or review the integrity of Council's decision-making process in relation to an issue;
- Removing that conflicted person from any involvement in the matter whatsoever; and/or
- Relinquishing the personal or private interests to remove the interest – such as relinquishing membership of an association.

Decisions made by Council in relation to how an interest is managed (for example, whether a Council member is able to participate, vote, remain present for discussions) should be reflected in the minutes of that meeting.

³⁴ Department of Local Government, Sport and Cultural Industries Operational Guidelines document "Disclosure of interests affecting impartiality"

³⁵ Western Australia State Government "Conflict of Interest: Guidelines for the WA Public Sector"

6.1.6 Related party disclosures

Council members and identified employees need to complete a Related Party Disclosure Declaration form at the end of each financial year, setting out related party relationships (where a person or entity has significant influence over the City of Kalgoorlie-Boulder, or the relevant Council member or employee). This enables the City of Kalgoorlie-Boulder to assess all transactions made with those persons or entities (including fines, rates payments, application fees, disposal of property and contracts for consultancy, goods or services) to ensure that there were made on an “arm’s length” basis.

6.1.7 Primary Returns and Annual Returns

To assist in identifying actual or potential conflicts of interest, the Local Government Act³⁶ requires Council members and certain employees to complete a Primary Return within three months of commencing office or employment. The Primary Return is a summary of a person’s financial interests and other relevant personal information at that time it is submitted. It includes:

- Any interest in any real property in the City of Kalgoorlie-Boulder;
- Sources of income for the relevant financial year;
- Beneficial interests in any trust;
- Corporate interests;
- Certain debts; and
- Disposition of real property.

By no later than 31 August each year, Council members and certain employees (including those in senior positions and those with delegated authority) must complete an Annual Return to disclose any changes to information submitted in the Primary Return or last Annual Return, including the disclosure of any new interests. The CEO will give written notice to each person to acknowledge having received the return.

Council members and employees should keep records throughout the year so that when the annual return is prepared and lodged by the, no interests disclosed during a meeting or other matters are missed from the annual return³⁷.

The CEO will keep a register of financial interests contained in the returns and will remove any details from that register once a person ceases to be required to lodge a return (eg. ceases to hold a delegation or ceases to be a Council member/employee) but will retain such records for at least five years.

³⁶ Section 5.75 *Local Government Act*

³⁷ Department of Local Government, Sport and Cultural Industries Operational Guidelines document (number 20) “Disclosure of Financial Interests at Meetings”

6.1.8 Gifts to Council members and employees

A gift is a conferral of a financial benefit (including the transfer of property) made by one person in favour of another, unless adequate monetary (or equivalent) consideration is provided.

Acceptance of a gift that is connected with a person's role as a Council member or employee may create a real or apparent conflict of interest, and could be seen as a bribe.

Council members and the CEO are required to disclose gifts, received in their official capacity, valued over \$300 or are two or more gifts with a cumulative value over \$300 where the gifts are received from the same donor in a 12-month period. Employees are required to disclose gifts valued between \$75 and \$300 or are two or more gifts with a cumulative value between \$75 and \$300. An employee is not to accept a gift that is valued at more than \$300³⁸.

The City of Kalgoorlie-Boulder maintains gift registers in accordance with the Local Government Act³⁹ and associated regulations, which are available online or at the administration offices.

6.1.9 Electoral gift register

In accordance with Local Government (Elections) Regulations 1997, the City of Kalgoorlie-Boulder maintains an electoral gifts register and must publish that on its website. Both candidates and donors must disclose information about any election-related gift with a value of \$200 or more that was given or promised within the six-month period prior to the election day.

Electoral gifts need to be disclosed either:

- Within 3 days of nomination if the gift is received, made or promised prior to the candidates' nomination, or
- Within 3 days of the gift being received, made or promised once the candidate has been nominated.

Electoral gift donors are closely associated persons under the Local Government Act. Prior to accepting any electoral gifts, candidates should consider how the acceptance may affect their ability to participate in future decision-making processes.

The CEO will remove from the register any gifts disclosed by a candidate who was not successful in being elected to Council but retain those records for at least two years following the election.

6.1.10 Training of Council members

Council members are required to complete a compulsory online training program prior to nominating as candidates for election to Council. This program provides candidates with a clearer understanding of their role within a local government.

³⁸ Local Government (Administration) Regulations 1996 (WA)

³⁹ Sections 5.87A and 5.87B Local Government Act

The Local Government Act⁴⁰ provides that Council members must undertake a further training course within 12 months from their election to Council. Again, this Course provides further education to Councillors about their role in Council and the associated responsibilities.

Council must develop and pass by absolute majority a policy in relation to continuing professional development of Council members. This must be published on the City of Kalgoorlie-Boulder's website along with a report on the training completed by the Councillors in the relevant financial year.

6.1.11 Confidentiality

Councillors and employees commonly have access to or use confidential or sensitive material in the course of fulfilling their respective roles.

The City of Kalgoorlie-Boulder considers the preservation of such confidential material to be critical and Council members and employees are subject to the provisions of relevant Codes of Conduct that address the use of such confidential material. This includes a prohibition against Council members and employees using confidential material:

- To gain improper advantage for themselves or another person or entity in a way which is inconsistent with their obligation to act impartially in the public's interest; or
- To improperly cause harm, detriment or impairment to any person, body the Council or the City of Kalgoorlie-Boulder.

6.1.12 Qualified Privilege

Council members cannot be sued for defamation for what they say in Council chambers or Committee meetings, and in some circumstances, what they say outside of chambers including to media or the public provided that what they say is in good faith or without malice. This concept is referred to as "qualified privilege".

If something is untrue or the person making the statement is reckless as to the truth of it, or the statement is irrelevant to what is being discussed or debated, it could be malicious and expose the person to defamation proceedings.

6.2 Behavioural standards for Council members

Council members are required to comply with the Local Government Act, relevant regulations and the Councillor's Code of Conduct (as well as all other written laws).

6.2.1 Councillor's Code of Conduct

The City of Kalgoorlie-Boulder is required under the Local Government Act⁴¹ to adopt model code of conduct for Councillors from the Local Government (Model Code of Conduct) Regulations 2021. This applies to Council members, Committee members and candidates

⁴⁰ Section 5.126 *Local Government Act*

⁴¹ Section 5.104 *Local Government Act*

and the City of Kalgoorlie-Boulder will also extend this to apply to members of working groups. A current version of the Councillor's Code of Conduct is published on the City of Kalgoorlie-Boulder's website.

As is set out in the relevant regulations, the Councillor's Code of Conduct includes the following requirements (amongst other matters):

Personal integrity

A duty to:

- (a) act with reasonable care and diligence;
- (b) act with honesty and integrity;
- (c) act lawfully;
- (d) identify and appropriately manage any conflict of interest;
- (e) avoid damage to the reputation of the local government.

A further duty to:

- (a) act in accordance with the trust placed in council members and committee members; and
- (b) participate in decision making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role

Accountability

A duty to:

- (a) base decisions on relevant and factually correct information;
- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district,

Securing personal advantage or disadvantaging others

A duty not to make improper use of their office:

- (a) to gain, directly or indirectly, an advantage for the council member or any other person; or
- (b) to cause detriment to the local government or any other person.

Disclosure of information

A duty not to disclose information:

- (a) derived from a confidential document; or
- (b) acquired at a closed meeting other than information derived from a non confidential document,

unless that information is subject to an exception including that it was authorised by Council, already in the public domain, was a disclosure required by law or to the Minister/ DLGSCI or for the purpose of legal advice.

Disclosure of interests

A member who has an interest in any matter to be discussed at a Council or Committee meeting attended by the member must disclose the nature of the interest (being an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and includes an interest arising from kinship, friendship or membership of an association):

- In a written notice given to the CEO before the meeting; or
- At the meeting immediately before the matter is discussed.

6.3 Breach by a Councillor and complaints against a Councillor

6.3.1 Breach of the Councillor’s Code of Conduct

The Councillor’s Code of Conduct set out the process of handling a complaint regarding the behaviour of a Councillor in breach of the Councillor’s Code of Conduct.

A person may make a complaint alleging a breach of a requirement set out in Division 3 of the Councillor’s Code of Conduct (which sets out behavioural requirements for Councillors). A complaint must be made in writing to the authorised person within one month after the occurrence of the alleged breach.

The authorised person for receiving complaints is the CEO, who is able to delegate the responsibility of investigating and determining a complaint to an employee.

After considering a complaint, the CEO must (unless it dismisses the complaint, or it is withdrawn) make a finding as to whether the alleged breach has occurred. Before making a finding, the CEO must give the person to whom the complaint relates a reasonable opportunity to be heard.

A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.

If the CEO makes a finding that the alleged breach has occurred, it may take no further action or prepare and implement a plan to address the behaviour (which requires consultation with that person). The plan may include requiring the person to:

- Engage in mediation;
- Undertake counselling; and/or
- Undertake training.

The CEO must also notify the complainant.

The CEO must dismiss a complaint if it is satisfied that the behaviour to which the complaint relates occurred at a council or committee meeting and either the:

- Behaviour was dealt with by the person presiding at the meeting; or
- The person responsible for the behaviour has taken remedial action in accordance with the Standing Orders Local Law.

A complainant may withdraw the complaint in writing at any time.

6.3.2 Breach of Rules of Conduct (minor breach)

If a Council member breaches Division 4 of the Code of Conduct, which sets out the Rules of Conduct, it will be considered a minor breach and be referred to the Local Government Standards Panel ("Panel").

The Panel is a body established under Local Government Act⁴² to objectively and impartially determine allegations of a minor breach.

A person must make a complaint within six months of the alleged breach occurring and must follow the process outlined in Part 5 Division 9 of the Local Government Act. Once a complaint is received, a report is prepared for the Panel to consider and make a determination based on the information available to it (it cannot investigate the complaint).

The Panel will make a determination about whether or not the breach was committed, and if so, whether to issue sanctions against the Council member.

Sanction options include:

- Public censure;
- Public apology;
- Participating in training; and
- Requiring the Council member to pay the Council's legal costs incurred in relation to the complaint.

6.3.3 Breach of Local Government Act (serious breach)

If a Council member, while acting in their capacity as a Council member commits a breach of a written law it is considered a serious breach. This includes (without limitation) when a Council member:

- Fails to declare an interest;
- Fails to submit an annual return;

⁴² Section 5.122 Local Government Act

- Fails to declare a gift;
- Fails to vote; or
- Breaches confidentiality regarding a complaint.

A complaint can be made by a person to the CEO of the DLGSCI within two years of the alleged breach taking place (unless it is a financial based complaint in which case there is no deadline).

The CEO or person authorised by the CEO will investigate the complaint and if it is found that the breach has been committed, sanctions under the Local Government Act apply (eg suspension, penalties of up to \$10,000 fine or two years imprisonment).

Complaints of serious misconduct such as corruption by a Council member are made to the Corruption and Crime Commission.

6.4 Behavioural standards for employees

6.4.1 Employees' Code of Conduct

The Employees' Code of Conduct sets the standard for all the City's employees for behaviour and conduct and as is required by the Local Government Act⁴³, addresses matters prescribed in Part 4A of the Local Government (Administration) Regulations 2021. This includes the following (amongst other matters):

- Behavioural standards including honesty and integrity requirements;
- Performance standards including appropriate communications and compliance with directions;
- Receiving gifts and keeping of records in relation to such gifts;
- Conflicts of interest;
- Use and disclosure of information;
- Record keeping requirements; and
- Use of resources and finances.

The Employee's Code of Conduct is reviewed regularly to ensure it meets community expectations, organisational standard and regulatory requirements. The current version of the Employee's Code of Conduct must be published on the City of Kalgoorlie-Boulder's website.

6.4.2 Policies and procedures

The City of Kalgoorlie-Boulder develops policies and procedures for staff to follow in the course of their employment.

⁴³ Section 5.51A Local Government Act

6.4.3 Breach of Code of Conduct

The Employees' Code of Conduct sets out a process for reporting a breach of the Code of Conduct. This involves first discussing a suspected breach with the CEO or the Executive Manager, People and Culture to determine the appropriate reporting mechanism.

The complaint must be made in writing with the prescribed information and it will then be investigated by the CEO or a person with authority delegated to them by the CEO (or the Mayor, if the complaint is about the CEO). The investigation process requires both the complainant and employee alleged to have breached the Code being interviewed, as well as anyone else who may be able to assist, and records must be kept of the investigation.

If the CEO can determine that there has been no breach or alternatively, refer to the matter to an external independent advisor for determination. If the matter is one of misconduct, the CEO must notify the appropriate authority (Corruption and Crime Commission in the event of serious misconduct or the Public Sector Commission in the case of minor misconduct).

7 PERFORMANCE MANAGEMENT AND ACCOUNTABILITY

The Local Government Act requires the City of Kalgoorlie-Boulder to comply with a number of requirements regarding reporting, financial management, strategic planning and audit processes. Compliance with the Local Government Act and further, the adoption of best practices in long term planning and financial management enables the City of Kalgoorlie-Boulder to achieve good financial governance. It facilitates accountability and transparency, ensures Council members are well-informed and aids effective and efficient decision-making against established short, medium and long term objectives.

This Part set outs the processes undertaken by the City of Kalgoorlie-Boulder to optimise its planning, management and review strategies.

7.1 Performance management

7.1.1 Quarterly reports

Each quarter, the CEO and administration team prepare detailed reports and provide financial records for review by the Audit and Risk Committee. This process ensures comprehensive information is provided to Council by the administration and allows accountability and transparency in relation to these matters.

7.1.2 Annual report

The City of Kalgoorlie-Boulder produces an annual report for each financial year as a statutory requirement.

The report reflects the major activities undertaken in the preceding year. As well as providing an overview of the City of Kalgoorlie-Boulder's operational and financial activities, the annual report also includes an Independent Auditor report.

7.1.3 Performance review of employees

The City of Kalgoorlie-Boulder is committed to continuous improvement and provides annual staff performance reviews to ensure that all staff understand their roles, the expectations around their performance and behaviour, are given objective feedback and have an opportunity to develop and access support. With the support of management levels and the People and Culture team, Key Performance Indicators are developed and reviewed for employees and behaviours are assessed and opportunities are given for self-reflection. Structures are also in place to equip managers and supervisors who undertake performance review meetings so that these meetings are effective, fair and consistent.

The City of Kalgoorlie-Boulder uses a performance management platform to support managers and staff in the performance review process, which requires management and staff to reflect upon:

- What we are here to do;
- The results we are getting;
- How we approach what we do;

- How well we are going; and
- How we could do things better.

7.2 Audit processes

7.2.1 Internal audit

The Local Government Act requires the City of Kalgoorlie-Boulder to establish an audit committee, which is known as the Audit and Risk Committee. See further information about this committee below under the heading "Audit and Risk Committee".

The City of Kalgoorlie-Boulder is committed to continuous improvement of its internal audit mechanisms and recognises the importance of independent and objective review processes to ensure that best practices and accountability mechanisms are developed and implemented across the organisation.

The CEO is to undertake a review of the appropriateness and effectiveness of the financial management system and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

7.2.2 External audit

The Office of the Auditor General appoints an auditor to conduct an annual audit of financial statements and prepare an audit report for the Council.

Part 7 of the Local Government Act and the Local Government (Audit) Regulations 1996 require the City of Kalgoorlie-Boulder to:

- Do everything in its power to assist the auditor to conduct an audit and carry out other duties under the Act;
- Ensure that audits are conducted successfully and expeditiously;
- Meet with its auditor at least once a year;
- Examine the report of the auditor and determine if any matters raised require action, and therefore ensure such action is taken;
- Prepare a report of any actions taken based on the auditor's report and forward a copy of that report to the Minister within the prescribed timeframe.

The City of Kalgoorlie-Boulder must submit to its auditor the balanced accounts and annual financial report by no later than 30 September each year.

7.2.3 Annual Compliance Audit Return

It is a requirement under the Local Government Act that the City of Kalgoorlie-Boulder conducts an annual audit of compliance with the relevant statutory requirements in areas including local laws, tenders, meeting processes, disclosures and financial management.

A compliance audit return is prepared and adopted by Council, then submitted annually to the DLGSCI.

7.3 Audit and Risk Committee

7.3.1 Composition

The audit committee is established pursuant to the Local Government Act⁴⁴ and is comprised of eight Councillors and two independent members. An absolute majority resolution of Council is required to establish the committee.

The only authority that can be delegated to this committee is audit functions of the Council and the committee cannot then delegate any of its responsibilities to a person or other committee.

7.3.2 Audit and Risk Committee

The role of the Audit and Risk Committee is to oversee and advise Council on matters of financial reporting, internal control structure, risk management systems, legislative compliance, ethical accountability and internal and external audit functions⁴⁵. To ensure independence and meet good governance practices of transparency and accountability, the CEO and other administration staff are not members of the committee but may report to the committee.

The Audit and Risk Committee is to:

- Provide guidance and assistance to the City of Kalgoorlie-Boulder regarding:
 - its functions in relation to audits;
 - the development of a process to select and appoint an auditor;
 - matters to be audited;
 - scope of audits;
- Review a report given to it by the CEO and report to Council regarding that report;
- Review the Annual Compliance Report and report to Council regarding that report;
- Consider the CEO's reviews of risk management, internal control and legislative compliance systems (required every three years) and report to Council in relation to those reviews.

The auditor may make recommendations regarding matters such as⁴⁶:

⁴⁴ Section 7.1A of the *Local Government Act 1995 (WA)*

⁴⁵ Department of Local Government, Sport and Cultural Industries Local Government Operational Guidelines (Number 9): "Audit in Local Government"

⁴⁶ Department of Local Government, Sport and Cultural Industries Local Government Operational Guidelines (Number 9): "Audit in Local Government"

- Assessment of accounting procedures;
- Assessment of internal controls;
- Assessment of risk;
- Compliance with the Local Government Act and regulations;
- Performance assessments as to the efficiency and effectiveness of operations;
- Internal audit processes;
- Outcomes of the external audit prior to issue of management and audit reports; and
- Changes to accounting standards and legislation and impact of that on the City of Kalgoorlie-Boulder.

Where matters of significance are identified by the City of Kalgoorlie's auditor, the City of Kalgoorlie-Boulder must take appropriate action and must prepare a report outlining the action it intends to take and must provide a copy of that report to the Minister within three months of an auditor's report being received and publish it on its website.

The DLGSCI has published Local Government Operational Guidelines document (Number 9) regarding "Audit in Local Government" which should be reviewed by Council members and the executive leadership team.

7.4 External Reporting Requirements

In addition to the DLGSCI, the City of Kalgoorlie-Boulder may have reporting obligations to external authorities including:

- Public Sector Commission;
- Corruption and Crime Commission;
- Equal Opportunity Commission;
- Ombudsman Western Australia; and
- Office of the Ombudsman Commissioner.

7.5 Complaint handling mechanisms

7.5.1 Handling misbehaviour of Councillors

As set out above in paragraph 6.3, there are different processes in place in respect of complaints about Councillors, depending on whether they have:

- Breached Division 3 of the Councillor's Code of Conduct, in which case the complaint will be dealt with by the CEO;

- Committed a breach of Division 4 of the Councillor's Code of Conduct which sets out rules of conduct (minor breach) in which case the matter will be referred to the Local Government Standards Panel for determination; or
- Committed a breach of the Local Government Act (serious breach), in which case the CEO of DLGSCI will investigate the complaint.

In addition:

- Complaints of serious misconduct by a Council member can be made to the Corruption and Crime Commission or Public Sector Commission;
- Whistleblowing disclosures can be made under the Public Interests Disclosure Act 2003 (WA);
- Complaints about decision-making can be made to the WA Ombudsman under the Parliamentary Commissioner Act 1971.

7.5.2 Complaints about administrative functions or employees

To foster transparency and accountability, it is important to develop for fair, responsive and transparent complaint handling systems within the City of Kalgoorlie-Boulder. These systems are also integral to stakeholder relationships: the resolution of complaints from constituents is necessary for maintaining the community's trust in the Council as well as between Council and the administration.

The City of Kalgoorlie-Boulder has developed its Complaints Handling Policy to ensure transparency and fairness and provide certainty to stakeholders including employees and the public regarding how a complaint is handled.

A complaint is an expression of dissatisfaction with the quality of service or the lack of service received from the City of Kalgoorlie-Boulder, or the behaviour of an employee and may be made in many ways, including:

- Website contact form;
- Email;
- Social media;
- Letter;
- Face to face; and/or
- Phone call.

The City of Kalgoorlie-Boulder's complaint process involves the following:

- Commitment to handling complaints quickly (with an aim to do so within two days of receiving the complaint), effectively and fairly;

- Recording the details of the complaint in the City of Kalgoorlie-Boulder's internal record keeping systems;
- Ensuring that relevant managers are aware of serious complaints so that internal disciplinary action, if required, can be actioned in accordance with the Employees' Code of Conduct or other human resources policies;
- Compiling a quarterly complaints report that provides an overview of complaints and responses for management review.

The CEO is designated to be the complaints officer and must maintain a register of complaints received which must be published on the City of Kalgoorlie-Boulder's website.

A complaint of minor misconduct of an employee can be made to the Public Sector Commission.

Complaints of serious misconduct by an employee can be made to the Corruption and Crime Commission.

7.6 Scrutiny of Local Governments

The City of Kalgoorlie-Boulder is regulated by the DLGSCI pursuant to the Local Government Act. This hierarchy of accountability and regulation provides good governance by ensuring accountability of the Council and administration.

The Local Government Act provides investigatory and regulatory mechanisms for the DLGSCI, including:

- The Minister or DLGSCI CEO may in a written notice require information to be provided about the local government, its operations or affairs and failure to comply with that notice is an offence⁴⁷;
- The DLGSCI CEO has the authority to inquire (generally or into a specific matter) into local governments and their operations and affairs⁴⁸;
- A person may be directed to give or produce evidence under oath⁴⁹;
- The authorised person must prepare a report on the outcome of any inquiry and that may contain appropriate recommendations, which will be given to the local government (and any suspended Council member) unless otherwise directed by the Minister⁵⁰;
- The Minister may order the local government to give effect to the recommendations contained in a report;

⁴⁷ Section 8.2 *Local Government Act*

⁴⁸ Sections 8.3 and 8.4 *Local Government Act*

⁴⁹ Section 8.5 *Local Government Act*

⁵⁰ Sections 8.13 and 8.14 *Local Government Act*

- The Minister has the authority in certain circumstances to suspend a Council member or Council or require the Council member or Council to undertake remedial action or recommend that the Governor dismiss a Council member⁵¹;
- The Minister may appoint an Inquiry Panel to inquiry into and report on any aspect of a local government, its operations or affairs and may in certain circumstances suspend a Council member or the Council while the inquiry is held⁵²; and
- If a Council is suspended, a person (or three or five people) must be appointed to perform the powers and duties of the Council during the suspension period⁵³.

7.7 Right to information

7.7.1 Record keeping and freedom of information

The City of Kalgoorlie-Boulder Record Keeping Plan ensures that all correspondence, reports and related information are filed, archived and disposed of in accordance with the State Records Act 2000 and other relevant legislation by the State Records Office of WA.

Members of the public may retrieve certain kinds of information directly from the City of Kalgoorlie Boulder. Other types of information require a member of the public to lodge a Freedom of Information Application with the City of Kalgoorlie-Boulder.

More detailed information about this is available in the Information Statement: Freedom of Information published on the City of Kalgoorlie-Boulder's website.

7.8 CEO Appointment and Review

7.8.1 Model CEO Standards

The Council is responsible for the management of the CEO's performance. As is required by the Local Government Act, the City of Kalgoorlie-Boulder has adopted the Model CEO Standards outlined in the Local Government (Administration) Amendment Regulations 2021.

The Model CEO Standards provide a framework for local governments to select a Chief Executive Officer in accordance with the principles of merit, probity, equity and transparency. The model standards cover the recruitment and selection process based on principles of fairness, integrity and impartiality.

The model standards also cover performance review standards, and process of termination in a manner which conveys fairness and transparency.

7.8.2 CEO (and senior employee) recruitment

Council must develop and approve a process for the selection and appointment of a CEO prior to advertising the position. The City of Kalgoorlie-Boulder is required to advertise any

⁵¹ Part 8, Division 1A *Local Government Act*

⁵² Part 8, Division 2 *Local Government Act*

⁵³ Part 8, Division 3 *Local Government Act*

positions for the CEO or senior employees, and ensure that remuneration and other benefits paid to a CEO are the same as what were advertised.

If the CEO proposes to dismiss or employ a senior employee, it must inform Council which may accept or reject the CEO's recommendation (and provide reasons if it rejects that).

7.9 Continuous improvement

The City of Kalgoorlie-Boulder is committed to continuous improvement and has implemented strategies to achieve this including:

- Review of this Governance Framework in the event of changes to relevant legislation, regulations, codes of conduct, policies or procedures;
- Review of governance processes; and
- Regular training opportunities for Councillors and employees.

8 DEFINITIONS

CEO means Chief Executive Officer

Councillor means a member elected to the Council, excluding a Mayor.

Council member a member elected to Council including the Mayor.

Councillor's Code of Conduct means the City of Kalgoorlie's Code of Conduct for Council Members, Committee Members and Candidates.

DLGSCI means the Department of Local Government, Sport and Cultural Industries.

Employees' Code of Conduct means the City of Kalgoorlie-Boulder Code of Conduct for Employees

Local Government Act means the *Local Government Act 1995 (WA)*.

Minister means the Minister for Local Government, Sport and Cultural Industries.

9 RESOURCES

The following resources have been used in the development of this Governance Framework:

Australian Public Service Commission – APS Values and Codes of Conduct in practice (Section 5: Conflict of Interest)

City of Bayswater Governance Framework

City of Kalgoorlie-Boulder Information Statement

City of Kalgoorlie-Boulder Community Engagement Plan

City of Kalgoorlie-Boulder Community Engagement Strategy (2022 – 2026)

City of Kalgoorlie-Boulder Councillor's Code of Conduct

City of Kalgoorlie-Boulder Code of Conduct for Employees

City of Kalgoorlie-Boulder Risk Management Framework

City of Kalgoorlie-Boulder Risk Management Policy

City of Kalgoorlie-Boulder Asset Management Policy

City of Joondalup Governance Framework 2021

City of Perth Governance Framework

City of Wanneroo Corporate Governance Framework

Department of Local Government, Sport and Cultural Industries website

Local Government Act 1995 (WA)

Local Government (Administration) Regulations 1996 (WA)

Local Government (Financial Management) Regulations 1996 (WA)

Local Government (Model Code of Conduct) Regulations 2021 (WA)

Local Government Operational Guidelines – Disclosure of Interests affecting impartiality

Local Government Operational Guidelines – Number 9 Audit in Local Government

Local Government Operational Guidelines – Number 20 Disclosure of Financial Interests at Meetings

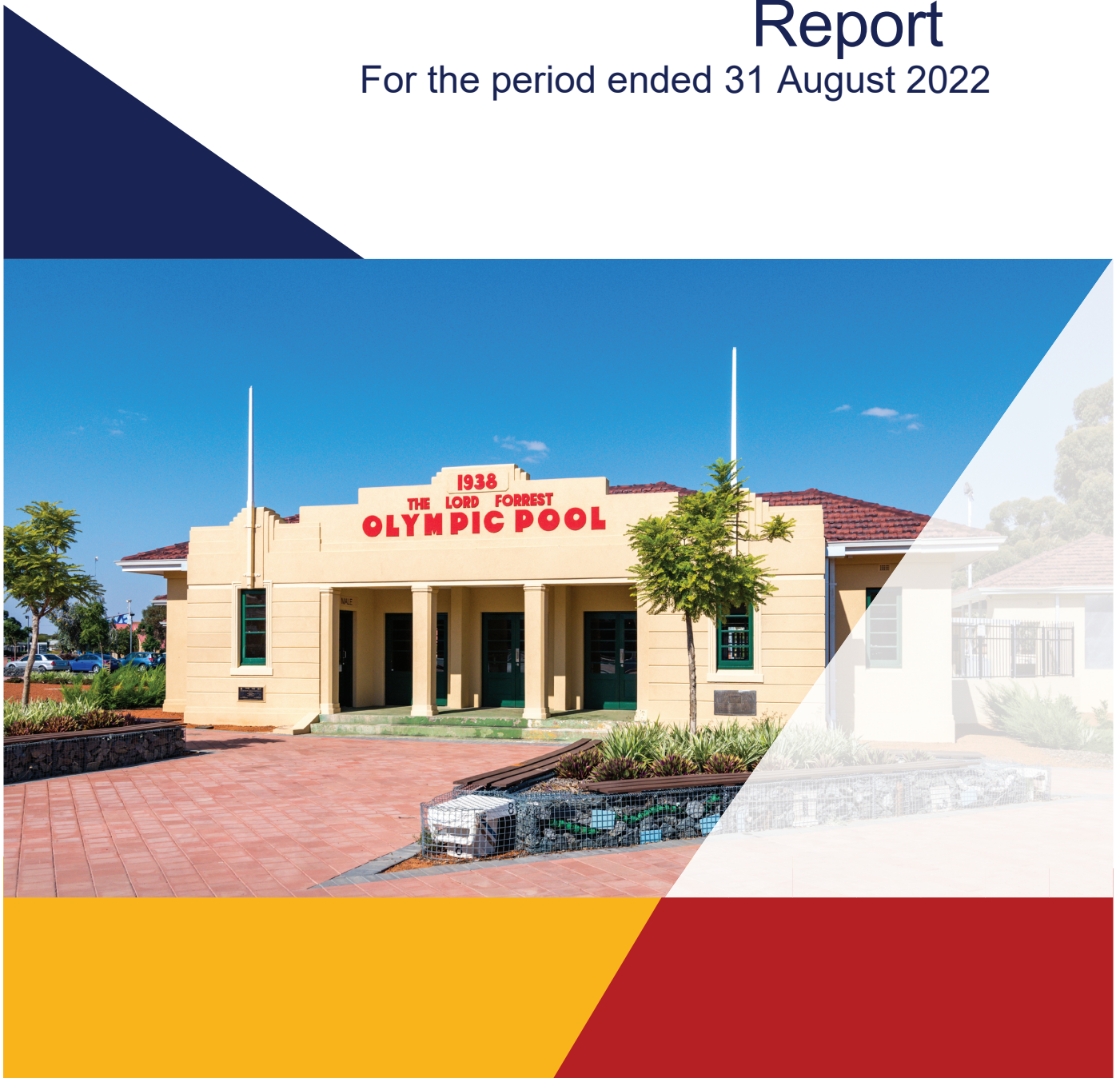
Townsville City Council Governance Framework

Western Australia State Government “Conflict of Interest: Guidelines for the WA Public Sector”



Monthly Financial Report

For the period ended 31 August 2022



CITY OF KALGOORLIE-BOULDER
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 August 2022

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

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**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2022**

INFORMATION

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 29 September 2022
Prepared by: Martina Liu
Reviewed by: Xandra Curnock

BASIS OF PREPARATION

REPORT PURPOSE

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

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 13.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

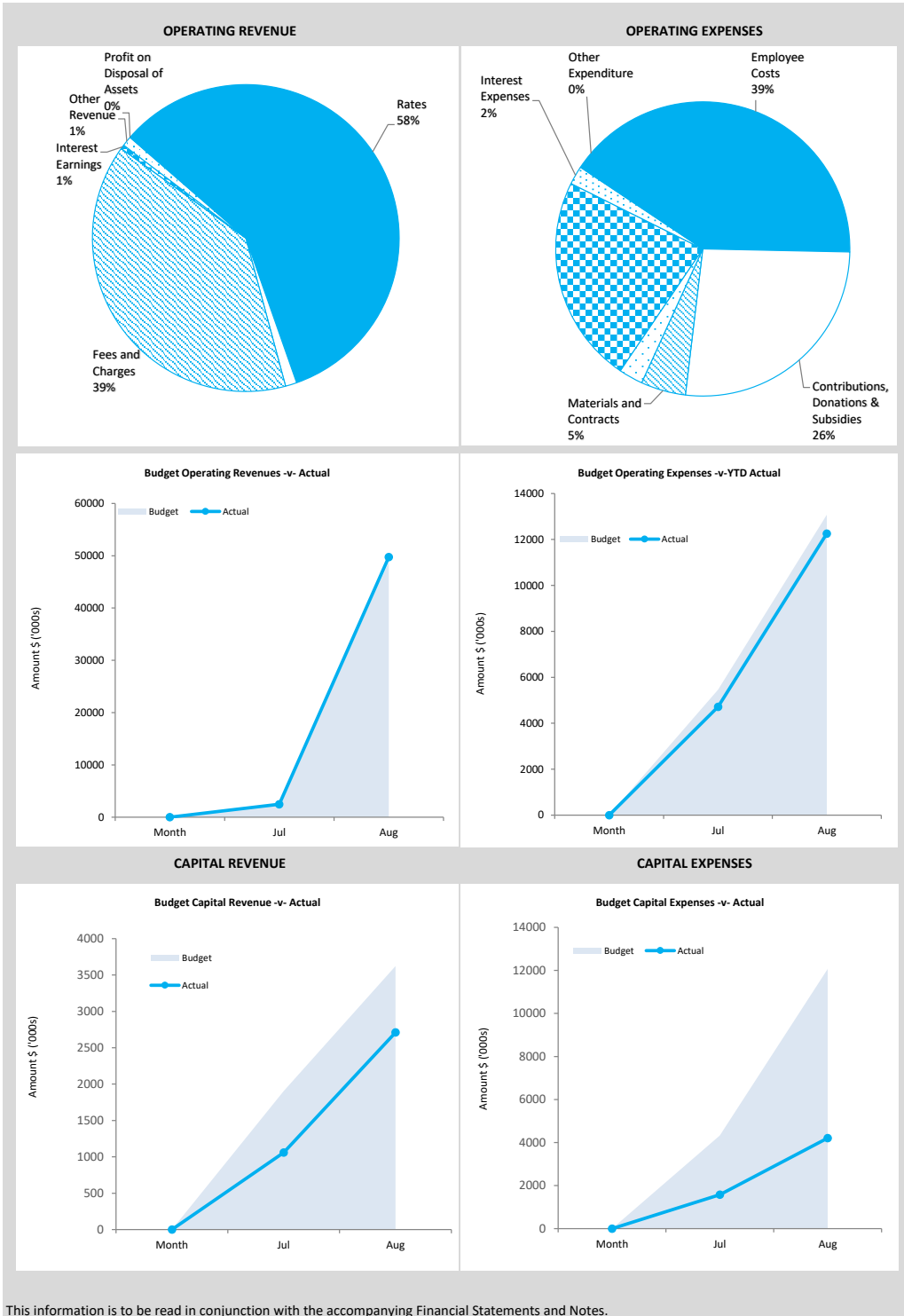
The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions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

ROUNDING OFF FIGURES

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2022**

SUMMARY GRAPHS



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

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
Opening Funding Surplus / (Deficit)	1(c)	\$ 5,571,579	\$ 5,571,579	\$ 8,981,548	\$ 3,409,969	% 61.20%	
Revenue from operating activities							
Governance		360	60	90	30	50.00%	
General Purpose Funding	6	29,134,795	28,954,607	28,968,417	13,810	0.05%	
General Purpose Funding - Other		3,651,000	430,992	407,454	(23,538)	(5.46%)	
Law, Order & Public Safety		193,795	32,284	44,048	11,764	36.44%	
Health		458,880	217,138	206,492	(10,646)	(4.90%)	
Housing		31,200	5,196	4,027	(1,169)	(22.50%)	
Community Amenities		18,077,786	15,557,733	15,802,646	244,913	1.57%	
Education & Welfare		514,275	20,628	16,931	(3,697)	(17.92%)	
Recreation & Culture		5,606,986	900,605	852,848	(47,757)	(5.30%)	
Transport		12,348,894	2,395,640	3,166,065	770,425	32.16%	▲
Economic Services		3,258,763	93,795	102,555	8,760	9.34%	
Other Property & Services		1,191,400	198,562	172,520	(26,042)	(13.12%)	
		74,468,134	48,807,240	49,744,092	936,851		
Expenditure from operating activities							
Governance		(3,707,816)	(543,096)	(463,068)	80,028	14.74%	▲
General Purpose Funding		(1,144,018)	(190,656)	(132,310)	58,346	30.60%	▲
Law, Order and Public Safety		(2,476,715)	(389,877)	(322,789)	67,088	17.21%	▲
Health		(1,612,567)	(268,722)	(214,722)	54,000	20.10%	▲
Education and Welfare		(2,082,450)	(346,974)	(295,279)	51,695	14.90%	▲
Housing		(68,341)	(11,376)	(6,248)	5,128	45.08%	
Community Amenities		(15,514,888)	(2,563,577)	(2,624,809)	(61,232)	(2.39%)	
Recreation and Culture		(23,299,330)	(3,987,010)	(3,678,123)	308,887	7.75%	
Transport		(20,762,030)	(3,460,062)	(3,178,451)	281,611	8.14%	
Economic Services		(4,527,475)	(754,454)	(715,401)	39,053	5.18%	
Other Property and Services		(881,808)	(560,987)	(628,373)	(67,386)	(12.01%)	▼
		(76,077,438)	(13,076,791)	(12,259,573)	817,218		
Non-cash amounts excluded from operating activities	1(a)	16,423,596	2,737,172	2,648,144	(89,028)	(3.25%)	
Amount attributable to operating activities		14,814,292	38,467,621	40,132,663	1,665,041		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	20,549,473	2,829,297	2,695,035	(134,262)	(4.75%)	
Proceeds from disposal of assets	7	793,000	793,000	14,769	(778,231)	(98.14%)	▼
Capital acquisitions	8	(76,103,344)	(12,067,059)	(4,208,891)	7,858,168	65.12%	▲
Amount attributable to investing activities		(54,760,871)	(8,444,762)	(1,499,087)	6,945,675		
Financing Activities							
Proceeds from New Debentures	9	15,326,523	1,333,086	0	(1,333,086)	(100.00%)	▼
Proceeds from self supporting loans		121,759	104,022	17,720	(86,302)	(82.97%)	▼
Transfer from Reserves	10	29,947,748	29,947,748	29,947,748	0	0.00%	
Repayment of Debentures	9	(1,333,086)	(1,333,086)	(274,710)	1,058,376	(79.39%)	
Transfer to Reserves	10	(9,872,000)	(9,872,000)	(9,967,925)	(95,925)	0.97%	
Amount attributable to financing activities		34,190,944	20,179,770	19,722,833	(456,937)		
Closing Funding Surplus / (Deficit)	1(c)	(184,059)	55,774,208	67,337,957			

KEY INFORMATION

2 for an explanation of the reasons for the variance.
 threshold. Refer to Note 15 for an explanation of the reasons for the variance.
 The material variance adopted by Council for the 2022-23 year is \$50,000 or 10.00% whichever is the greater.
 This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 31 AUGUST 2022

NATURE OR TYPE DESCRIPTIONS

REVENUE

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS
Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

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

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

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

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

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

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

EXPENSES

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

MATERIALS AND CONTRACTS
All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)
Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation expense raised on all classes of assets.

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

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

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

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	5,571,579	5,571,579	8,981,548	3,409,969	61.20%	▲
Revenue from operating activities							
Rates	6	29,134,795	28,954,607	28,968,417	13,810	0.05%	
Operating grants, subsidies and contributions	12(a)	3,558,800	749,614	595,855	(153,759)	(20.51%)	▼
Fees and charges		37,174,469	18,466,467	19,446,106	979,639	5.30%	▲
Interest earnings		854,978	104,992	215,035	110,043	104.81%	▲
Other revenue		3,745,092	531,560	518,679	(12,881)	(2.42%)	
		74,468,134	48,807,240	49,744,092	936,852		▲
Expenditure from operating activities							
Employee costs		(26,817,308)	(4,744,155)	(4,774,013)	(29,858)	(0.63%)	
Materials and contracts		(23,032,403)	(3,718,980)	(3,255,978)	463,002	12.45%	▲
Contributions, Donations & Subsidies		(2,427,535)	(553,492)	(604,718)			
Utility charges		(3,990,100)	(633,992)	(325,291)	308,701	48.69%	▲
Depreciation on non-current assets		(15,316,596)	(2,552,678)	(2,802,155)	(249,477)	(9.77%)	▼
Interest expenses		(1,541,045)	(256,832)	(249,805)	7,027	2.74%	
Insurance expenses		(881,400)	(271,878)	(218,294)	53,584	19.71%	▲
Other expenditure		(964,051)	(160,290)	(29,088)	131,202	81.85%	▲
Loss on disposal of assets	7	(1,107,000)	(184,494)	(231)	184,263	99.87%	▲
		(76,077,438)	(13,076,791)	(12,259,573)	817,218		▲
Non-cash amounts excluded from operating activities							
	1(a)	16,423,596	2,737,172	2,648,144	(89,028)	(3.25%)	▼
Amount attributable to operating activities		14,814,292	38,467,621	40,132,663	1,665,042		▲
Investing activities							
Proceeds from non-operating grants, subsidies and contributions	12(b)	20,549,473	2,829,297	2,695,035	(134,262)	(4.75%)	▼
Proceeds from disposal of assets	7	793,000	793,000	14,769	(778,231)	(98.14%)	▼
Capital acquisitions	8	(76,103,344)	(12,067,059)	(4,208,891)	7,858,168	(65.12%)	
Amount attributable to investing activities		(54,760,871)	(8,444,762)	(1,499,087)	6,945,675		
Financing Activities							
Proceeds from new debentures	9	15,326,523	1,333,086	0	(1,333,086)	(100.00%)	▼
Proceeds from self-supporting loans		121,759	104,022	17,720	(86,302)	(82.97%)	▼
Transfer from reserves	10	29,947,748	29,947,748	29,947,748	0	0.00%	
Repayment of debentures	9	(1,333,086)	(1,333,086)	(274,710)	1,058,376	79.39%	▲
Transfer to reserves	10	(9,872,000)	(9,872,000)	(9,967,925)	(95,925)	(0.97%)	▼
Amount attributable to financing activities		34,190,944	20,179,770	19,722,833	(456,937)		▼
Closing Funding Surplus / (Deficit)	1(c)	(184,059)	55,774,208	67,337,957			

KEY INFORMATION

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

Refer to Note 15 for an explanation of the reasons for the variance.

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

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

**NOTE 1
STATEMENT OF FINANCIAL ACTIVITY INFORMATION**

(a) Non-cash items excluded from operating activities

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

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
	\$	\$	\$
Non-cash items excluded from operating activities			
Adjustments to operating activities			
Less: Profit on asset disposals	0	0	0
Movement in lease liabilities (non-current)	0		
Add: Loss on asset disposals	1,107,000	184,494	231
Add: Depreciation on assets	15,316,596	2,552,678	2,802,155
Total non-cash items excluded from operating activities	16,423,596	2,737,172	2,648,144

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

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

	This Year Opening 01 Jul 2022	Year to Date 31 Aug 2022
Adjustments to net current assets		
Less: Reserves - restricted cash	(36,232,357)	(16,252,534)
Less: Loan receivable - club/institutions	(104,117)	(88,161)
Add: Borrowings	1,200,776	322,382
Add: Provisions - employee	2,105,907	2,157,794
Total adjustments to net current assets	(33,029,791)	(13,860,519)

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

Current assets			
Cash and cash equivalents	2	50,993,734	40,614,598
Rates receivables	3	2,980,613	37,382,608
Receivables	3	7,516,517	14,666,288
Other current assets	4	7,568,554	7,547,979
Less: Current liabilities			
Payables	5	(13,794,533)	(5,568,209)
Borrowings	9	(909,461)	(974,371)
Contract liabilities	11	(9,946,863)	(9,842,758)
Lease liabilities	9	(291,315)	(469,864)
Provisions	11	(2,105,907)	(2,157,794)
Less: Total adjustments to net current assets	1(b)	(33,029,791)	(13,860,519)
Closing Funding Surplus / (Deficit)		8,981,548	67,337,958

CURRENT AND NON-CURRENT CLASSIFICATION

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

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

**OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS**

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Cash on hand								
Cash and Cash Equivalents		24,362,062	16,252,535	40,614,598				
Total		24,362,062	16,252,535	40,614,598	0			
Comprising								
Cash and cash equivalents		24,362,062	16,252,535	40,614,598	0			
Financial assets at amortised cost		0	0	0	0			
		24,362,062	16,252,535	40,614,598	0			

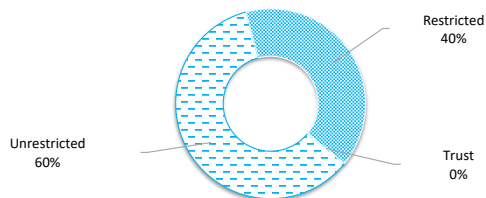
KEY INFORMATION

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

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

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

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



Total Cash	Unrestricted
\$40.61 M	\$24.36 M

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

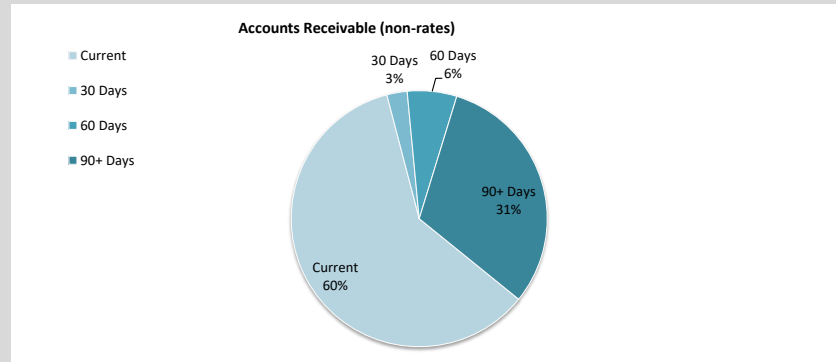
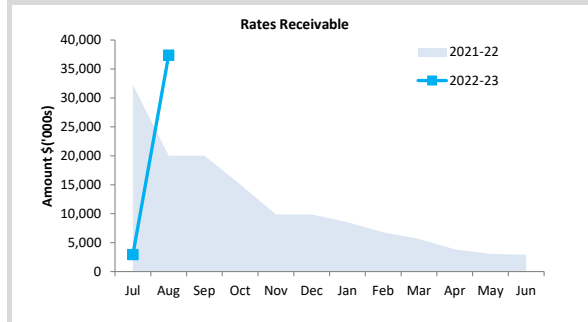
OPERATING ACTIVITIES
NOTE 3
RECEIVABLES

Rates Receivable	30 Jun 2022	31 Aug 22
	\$	\$
Opening Arrears Previous Years	2,544,886	3,034,354
Levied this year - Rates and Service Charges	27,518,843	28,968,417
Levied this year - Sewerage Rates	7,870,682	0
Less - Collections to date	(34,900,057)	5,379,837
Equals Current Outstanding	3,034,354	37,382,608
Net Rates Collectable	3,034,354	37,382,608
% Collected	92%	-16.8%

Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(58,447)	1,857,012	79,361	193,077	960,703	3,031,706
Percentage	-1.9%	61.3%	2.6%	6.4%	31.7%	
Balance per Trial Balance						
GST Receivable						(143,880)
Loans receivable - clubs/institutions						88,161
Sundry Debtors						12,876,804
SD Provision for DD						(924,728)
Accrued Income						2,218,806
Prepayments						551,125
Total Receivables General Outstanding						14,666,288
Amounts shown above include GST (where applicable)						

KEY INFORMATION

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



Debtors Due
\$14,666,288
Over 30 Days
41%
Over 90 Days
31.7%

Collected	Rates Due
-16.8%	\$37,382,608

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

OPERATING ACTIVITIES
NOTE 4
OTHER CURRENT ASSETS

Other Current Assets	Opening Balance 1 July 2022	Asset Increase	Asset Reduction	Closing Balance 31 August 2022
	\$	\$	\$	\$
Other Financial Assets at Amortised Cost				
Financial assets	7,378,978	8,288	0	7,387,266
Inventory				
Fuel and Materials	92,123	0	(23,830)	68,293
Oasis Stock	7,052	1,674	0	8,726
Golf course Stock	81,772	0	(11,214)	70,558
GAC Stock	8,629	4,507	0	13,136
Total Other Current assets				7,547,979
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Inventory

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

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

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

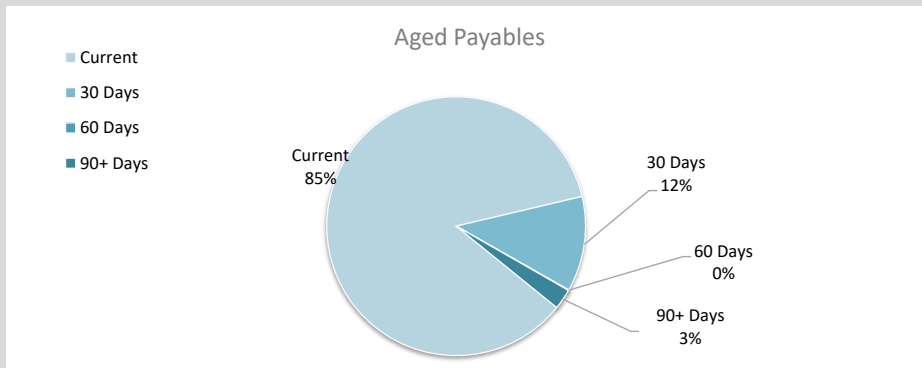
**OPERATING ACTIVITIES
NOTE 5
Payables**

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	1,970,082	274,285	1,300	59,096	2,304,764
Percentage	0%	85.5%	11.9%	0.1%	2.6%	
Balance per Trial Balance						
Sundry Creditors						(3,218,486)
Accrued Employee RDO						(111,480)
Other Payables						(483,856)
Rates paid in advance						(695,346)
Sundry Accrual						(1,059,193)
Total Payables General Outstanding						(5,568,209)

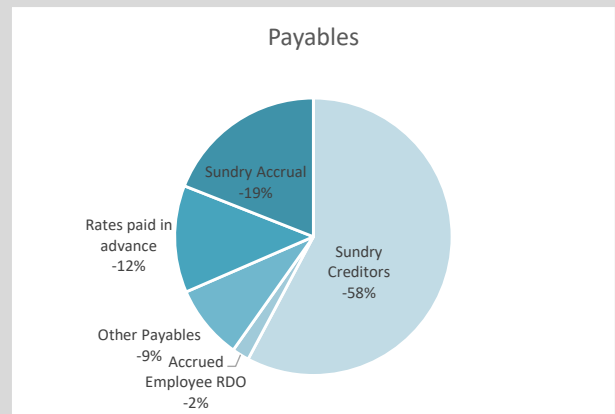
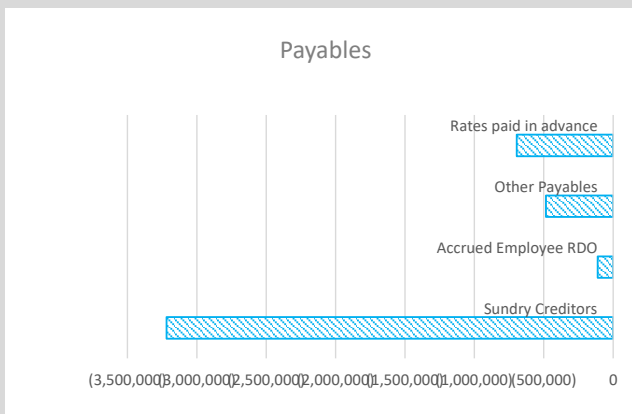
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



Creditors Due
(\$5,568,209)
Over 30 Days
15%
Over 90 Days
2.6%



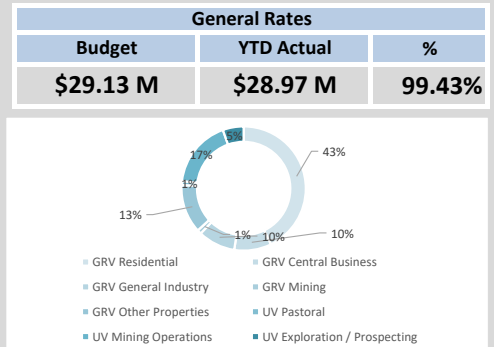
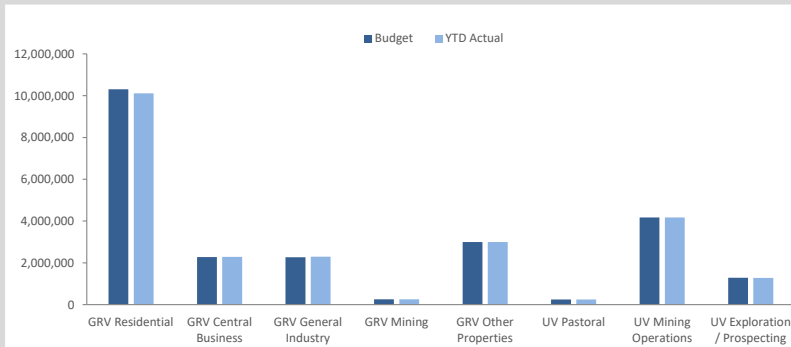
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022

OPERATING ACTIVITIES
NOTE 6
RATE REVENUE

General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV Residential	0.070078	7,175	148,214,501	10,386,576	(100,333)	22,306	10,308,549	10,093,305	1,275	16,884	10,111,465
GRV Central Business	0.073577	249	27,528,739	2,025,482	247,459	1,276	2,274,217	2,274,217	1,020	7,657	2,282,894
GRV General Industry	0.079447	345	28,304,244	2,248,687	21,211	283	2,270,181	2,270,181	26,447	0	2,296,628
GRV Mining	0.050520	7	5,072,500	256,263	0	0	256,263	256,263	0	0	256,263
GRV Other Properties	0.078475	560	38,153,208	2,994,073	16,214	(14,446)	2,995,841	2,995,841	0	0	2,995,841
UV Pastoral	0.083217	45	2,960,441	246,359	(3,521)	0	242,838	242,838	0	0	242,838
UV Mining Operations	0.180400	541	23,140,700	4,174,582	(4,479)	0	4,170,103	4,170,103	0	0	4,170,103
UV Exploration / Prospecting	0.180400	1354	6,962,043	1,255,953	25,684	4,569	1,286,206	1,286,206	(5,064)	647	1,281,789
Sub-Total		8,381	280,336,378	23,587,975	202,236	13,988	23,804,199	23,588,956	23,679	25,188	23,637,821
Minimum Payment			Minimum \$								
Gross Rental Value											
GRV Residential	980	4,990	53,528,041	4,890,200	0	0	4,890,200	4,890,200	0	0	4,890,200
GRV Central Business	980	60	543,744	58,800	0	0	58,800	58,800	0	0	58,800
GRV General Industry	980	10	66,900	9,800	0	0	9,800	9,800	0	0	9,800
GRV Mining	980	6	5,020	5,880	0	0	5,880	5,880	0	0	5,880
GRV Other Properties	980	96	514,471	94,080	0	0	94,080	94,080	0	0	94,080
UV Pastoral	305	7	4,700	2,135	0	0	2,135	2,135	0	0	2,135
UV Mining Operations	424	339	307,443	143,736	0	0	143,736	143,736	0	0	143,736
UV Exploration / Prospecting	305	413	375,597	125,965	0	0	125,965	125,965	0	0	125,965
Sub-Total		5,921	55,345,914	5,330,596	0	0	5,330,596	5,330,596	0	0	5,330,596
Amount from General Rates							29,134,795				28,968,417
Total General Rates							29,134,795				28,968,417

KEY INFORMATION

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

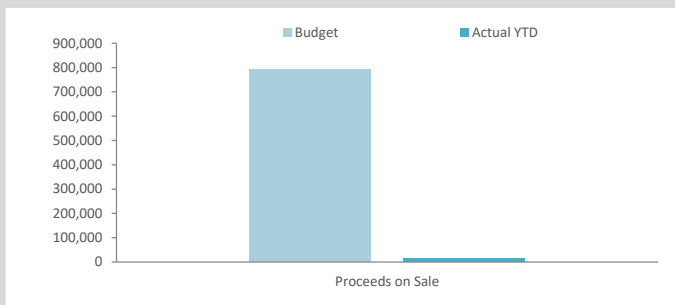


NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022

OPERATING ACTIVITIES
NOTE 7
DISPOSAL OF ASSETS

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
	Law, order, public safety	\$	\$	\$	\$	\$	\$	\$	\$
	Budgeted	30,000	8,000	0	(22,000)	0	0	0	0
	Health								
	Budgeted	57,000	33,000	0	(24,000)	0	0	0	0
	Community amenities								
	Budgeted	0	0	0	0	0	0	0	0
MV608	2015 HOLDEN COLORADO SPACE CAB TRAY TOP	0	0	0	0	15,000	14,769	0	(231)
	Recreation and culture								
	Budgeted	577,000	160,000	0	(417,000)	0	0	0	0
	Transport								
	Budgeted	1,137,000	543,000	0	(594,000)	0	0	0	0
	Economic services								
	Budgeted	22,000	8,000	0	(14,000)	0	0	0	0
	Other property and services								
	Budgeted	77,000	41,000	0	(36,000)	0	0	0	0
	Total	1,900,000	793,000	0	(1,107,000)	15,000	14,769	0	(231)

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$793,000	\$14,769	2%

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

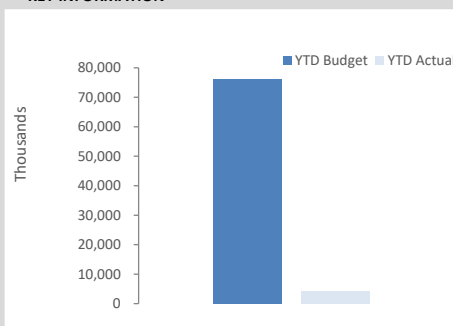
**INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS**

Capital Acquisitions	Adopted			
	Budget	YTD Budget	YTD Actual	YTD Actual Variance
	\$	\$	\$	\$
Land	0	0	0	0
Buildings	10,363,100	1,204,521	56,491	(1,148,030)
Furniture and Equipment - Cost	904,500	110,372	127,808	17,436
Plant and Equipment - Cost	1,977,000	308,663	34,348	(274,315)
Motor Vehicles - Cost	1,386,000	230,992	54,826	(176,166)
Work in Progress	31,549,248	5,258,202	1,648,596	(3,609,606)
Investment Property	3,456,523	576,082	12,137	(563,945)
Roads - Cost	16,531,973	2,813,652	1,564,056	(1,249,596)
Footpaths - Cost	430,000	71,664	0	(71,664)
Airport - Cost	15,000	2,500	0	(2,500)
Sewerage - Cost	7,490,000	1,248,330	318,479	(929,851)
Parks & Reserves - Cost	750,000	124,998	4,932	(120,066)
Street Lighting - Cost	1,000,000	83,333	0	(83,333)
Water Conservation	250,000	33,750	38,117	4,367
Landfill	0	0	349,100	349,100
Capital Expenditure Totals	76,103,344	12,067,059	4,208,891	(7,858,168)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	19,949,473	2,829,297	2,695,035	(134,262)
Borrowings	12,550,000	0	0	0
Other (Disposals & C/Fwd)	793,000	793,000	14,769	(778,231)
Plant Reserve	2,693,000	2,693,000	2,693,000	0
Building Reserve	400,000	400,000	400,000	0
Sewerage Construction Reserve	2,290,000	2,290,000	2,290,000	0
Oasis Reserve	858,000	858,000	858,000	0
Aerodrome	755,000	755,000	755,000	0
Town Halls Refurbishment Reserve	590,000	590,000	590,000	0
Future Projects Reserve	21,446,748	21,446,748	21,446,748	0
Contribution - operations	13,778,123	(20,587,986)	(27,533,661)	(6,945,675)
Capital Funding Total	76,103,344	12,067,059	4,208,891	(7,858,168)

SIGNIFICANT ACCOUNTING POLICIES

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

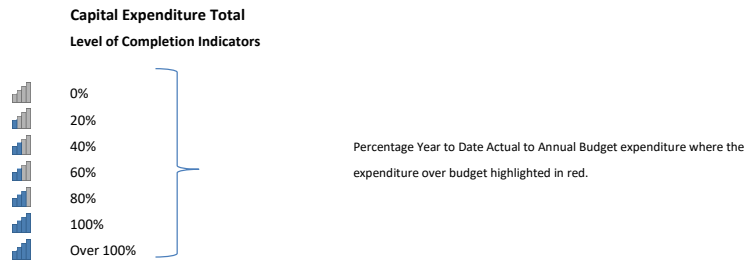
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$76.1 M	\$4.21 M	6%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$19.95 M	\$2.7 M	14%

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

INVESTING ACTIVITIES
NOTE 8
CAPITAL ACQUISITIONS (CONTINUED)



Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance
Account Description		Budget	YTD Budget	YTD Actual	(Under)/Over
	Golf Course Site Work (New/Upgrade)	11,829,248	441,540	435,549	(5,991)
	Cbd Revitalisation Project (New/Upgrade)	15,500,000	923,332	926,885	3,553
Grand Total		27,329,248	1,364,872	1,362,434	(2,438)

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

**FINANCING ACTIVITIES
NOTE 9
BORROWINGS**

Repayments - Borrowings

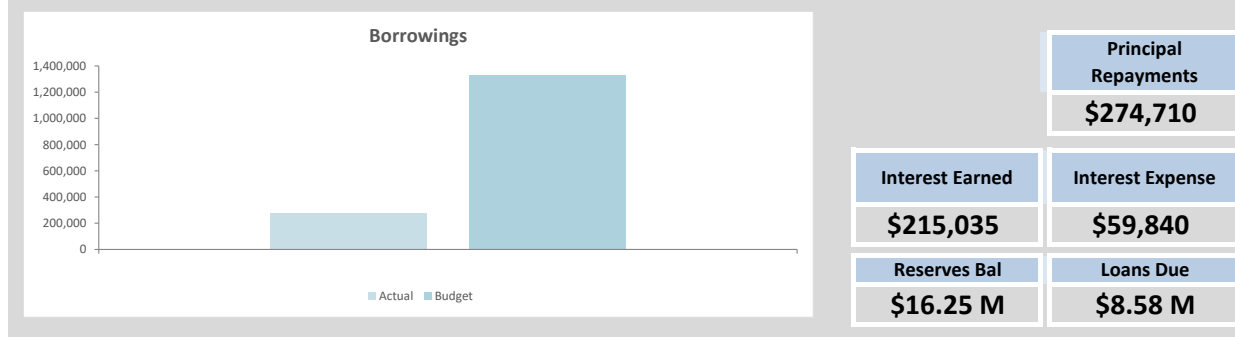
Information on Borrowings Particulars	1 July 2022	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare									
Loan - Youth Hub	0	0	1,900,000	0	0	0	1,900,000	0	0
Community amenities									
Loan 352 (340) - Methane Control	407,060	0	0	15,425	62,457	391,635	344,603	3,318	12,512
Loan - Sewerage	0	0	5,200,000	0	0	0	5,200,000	0	0
Recreation and culture									
Loan 352 (336) - Library Extensions	416,420	0	0	15,779	63,894	400,641	352,526	3,394	12,799
Loan 352 (339) - Oasis Alternative Energy	387,760	0	0	14,693	59,496	373,067	328,264	3,160	11,918
Loan 352 (341) - RFSC Construction	1,648,694	0	0	62,474	252,968	1,586,220	1,395,726	13,437	50,675
Loan 352 (343) - Museum Relocation	578,741	0	0	21,930	88,799	556,811	489,942	4,717	17,789
Loan 352 (344) - Oasis Alternative Energy	339,025	0	0	12,847	52,019	326,178	287,006	2,763	10,421
Loan 352 (345) - Shepherson Oval Lighting	465,899	0	0	17,654	71,485	448,245	394,414	3,797	14,320
Loan 352 (350) - Ray Finlayson Sporting Complex	1,292,382	0	0	48,972	198,297	1,243,410	1,094,085	10,533	39,723
Loan 352 (338) - Kalgoorlie Bowling Club SSL	7,837	0	0	297	1,202	7,540	6,635	64	241
Loan - Karkula Park Toilet Block	0	0	400,000	0	0	0	400,000	0	0
Lease - E6N0162159	1,413	0	0	1,413	1,413	0	0	51	51
Lease - 10716	0	0	0	0	0	0	0	0	0
Lease - Diamond 10222	457,712	0	0	15,783	94,699	441,929	363,013	577	3,461
Lease - Reserve 41254	0	0	2,776,523	0	26,491	0	2,750,032	0	23,509
Transport									
Loan - Charles St Drainage	0	0	1,250,000	0	0	0	1,250,000	0	0
Economic services									
Loan - Brookman St Land	0	0	2,800,000	0	0	0	2,800,000	0	0
Lease - Lot 500	1,199,619	0	0	9,662	59,610	1,189,957	1,140,009	7,006	40,396
Other property and services									
Loan 352 (342) - Endowment Block Roof	399,859	0	0	15,152	61,353	384,707	338,506	3,259	12,290
Loan - Air Con Admin Building	0	0	1,000,000	0	0	0	1,000,000	0	0
Lease - E6N0159905	23,151	0	0	3,307	13,230	19,844	9,921	120	480
Lease - E6N0160151	12,799	0	0	1,600	6,399	11,199	6,400	58	232
Lease - QTE 002755 & QTE002740	489,821	0	0	0	115,252	489,821	452,838	0	10,713
	8,128,192	0	15,326,523	256,990	1,229,064	7,871,202	22,303,920	56,253	261,531
Self Supporting Loans									
Education and welfare									
Loan 355 Masonic Homes Ssl	681,761	0	0	15,957	96,881	665,804	0	3,208	18,112
Recreation and culture									
Loan 352 (326) - Goldfields Tennis Club - Ssl	46,542	0	0	1,764	7,141	44,778	0	379	1,431
	728,303	0	0	17,720	104,022	710,583	0	3,587	19,543
Total	8,856,495	0	15,326,523	274,710	1,333,086	8,581,785	22,303,920	59,840	281,074
Current borrowings	1,333,086					1,444,235			
Non-current borrowings	7,523,409					8,856,027			
	8,856,495					10,300,262			

All debenture repayments were financed by general purpose revenue.

Self Supporting Loans are financed by repayments from third parties.

KEY INFORMATION

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



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

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

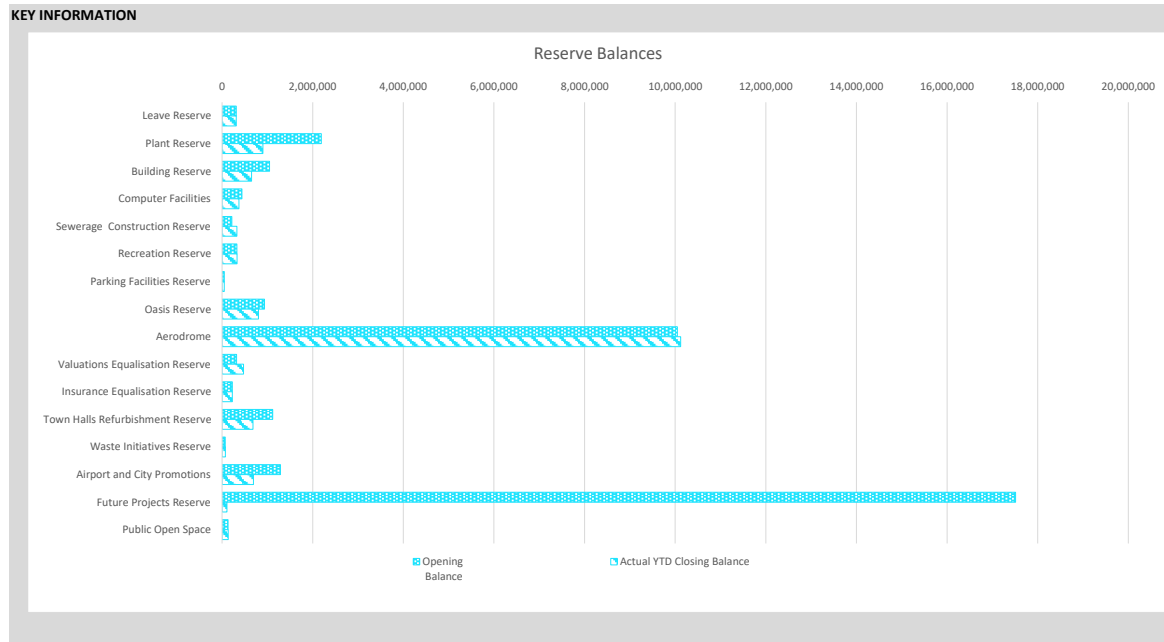
Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	311,317	4,954	839	0	0	0	0	316,271	312,156
Plant Reserve	2,189,674	34,845	6,069	1,400,000	1,400,000	(2,693,000)	(2,693,000)	931,519	902,743
Building Reserve	1,048,104	16,679	2,785	0	0	(400,000)	(400,000)	664,783	650,889
Computer Facilities	437,490	6,962	1,173	100,000	100,000	(165,000)	(165,000)	379,452	373,663
Sewerage Construction Reserve	215,847	3,435	593	2,400,000	2,400,000	(2,290,000)	(2,290,000)	329,282	326,440
Recreation Reserve	328,147	5,222	885	0	0	0	0	333,369	329,032
Parking Facilities Reserve	48,034	764	130	0	0	0	0	48,798	48,164
Oasis Reserve	937,731	14,923	2,514	722,000	722,000	(858,000)	(858,000)	816,654	804,245
Aerodrome	10,048,055	159,900	27,095	800,000	800,000	(755,000)	(755,000)	10,252,955	10,120,150
Valuations Equalisation Reserve	320,888	5,106	881	150,000	150,000	0	0	475,994	471,769
Insurance Equalisation Reserve	226,944	3,611	612	0	0	0	0	230,555	227,556
Town Halls Refurbishment Reserve	1,117,620	17,785	2,968	150,000	150,000	(590,000)	(590,000)	695,405	680,588
Waste Initiatives Reserve	70,887	1,128	191	0	0	0	0	72,015	71,078
Airport and City Promotions	1,287,581	20,490	3,410	150,000	150,000	(750,000)	(750,000)	708,071	690,991
Future Projects Reserve	17,510,607	278,655	45,422	4,000,000	4,000,000	(21,446,748)	(21,446,748)	342,514	109,281
Public Open Space	133,431	2,123	360	0	0	0	0	0	133,791
	36,232,357	576,583	95,925	9,872,000	9,872,000	(29,947,748)	(29,947,748)	16,597,638	16,252,534

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

OPERATING ACTIVITIES
NOTE 10
CASH RESERVES

KEY INFORMATION



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

**OPERATING ACTIVITIES
NOTE 11
OTHER CURRENT LIABILITIES**

Other Current Liabilities	Note	Opening Balance 1 July 2022	Liability Increase	Liability Reduction	Closing Balance 31 August 2022
		\$	\$	\$	\$
Contract Liabilities					
Contract liabilities from contracts with customers		(1,895,808)	0	0	(1,895,808)
Bonds and deposits held		(8,051,055)	0	104,105	(7,946,950)
Provisions					
Annual leave		(1,363,648)	(51,887)	0	(1,415,535)
Long service leave		(610,559)	0	0	(610,559)
Public Open Space		(131,700)	0	0	(131,700)
Total Provisions					(2,157,794)
Total Other Current assets					(12,000,552)
Amounts shown above include GST (where applicable)					

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12(a) and 12(b)

KEY INFORMATION

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the City's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The City's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The City's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The City's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the City does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

NOTE 12(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability				Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies										
General purpose funding										
Federal Assistance Grant Scheme	0	0	0	0	(2,600,000)	(233,332)	(2,600,000)	0	(2,600,000)	(104,781)
Law, order, public safety										
Bush Fire Brigade Grant - LGGS Grant	0	0	0	0	(2,500)	(416)	(2,500)	0	(2,500)	1,276
State Emergency Service - LGGS Grant	0	0	0	0	0	0	0	0	0	(6,439)
Health										
Aboriginal Environmental Health	215,824	0	0	215,824	(244,000)	(81,332)	(244,000)	0	(244,000)	(82,846)
Education and welfare										
Mens Shed Association Grant	0	0	0	0	0	0	(4,545)	0	(4,545)	0
Youth Grants	0	0	0	0	(25,000)	(4,166)	(25,000)	0	(25,000)	0
Suicide Prevention	89,549	0	0	89,549	0	0	0	0	0	0
Other Welfare - Grants Received	0	0	0	0	0	30,000	0	0	0	45,500
Recreation and culture										
Raise The Roof Funding	0	0	0	0	(80,000)	(13,332)	(80,000)	0	(80,000)	0
Healthy Communities Grant	0	0	0	0	0	0	0	0	0	0
Children's Book Week Govt Grant	0	0	0	0	(3,200)	(532)	(3,200)	0	(3,200)	0
Outdoor Concert Series Grant	0	0	0	0	(25,000)	(4,164)	(25,000)	0	(25,000)	0
Community - Every Hub	30,000	0	0	30,000	0	0	0	0	0	0
GAC - In the House	91,881	0	0	91,881	0	0	0	0	0	0
Library - Better Beginning	9,643	0	0	9,643	0	0	0	0	0	0
Events & Festivals Sponsorship	0	0	0	0	(75,000)	(8,332)	(75,000)	0	(75,000)	0
Transport										
Regional Road Group Direct Grant	0	0	0	0	(420,000)	(420,000)	(420,000)	0	(420,000)	(460,458)
Roadwise Grants	0	0	0	0	(61,000)	(10,164)	(61,000)	0	(61,000)	0
Economic services										
GVROC Reimbursements & Contributions	0	0	0	0	0	0	0	0	0	(3,857)
Other property and services										
Trainee Government Subsidies	0	0	0	0	0	0	0	0	0	20,750
	436,897	0	0	436,897	(3,535,700)	(745,770)	(3,540,245)	0	(3,540,245)	(590,855)
Operating Contributions										
General purpose funding										
Rates - Incentive Income	0	0	0	0	(5,000)	(832)	(5,000)	0	(5,000)	(5,000)
Education and welfare										
Youth Council Fundraising	0	0	0	0	(4,500)	(750)	(4,500)	0	(4,500)	0
Men's Shed Donations Received	0	0	0	0	(500)	(82)	(500)	0	(500)	0
Seniors Membership Income	0	0	0	0	(5,000)	(832)	(5,000)	0	(5,000)	0
Community amenities										
Bus Shelter Maintenance Contribution	0	0	0	0	(8,000)	(1,332)	(8,000)	0	(8,000)	0
Hammond Park Donations	0	0	0	0	(100)	(16)	(100)	0	(100)	0
	0	0	0	0	(23,100)	(3,844)	(23,100)	0	(23,100)	(5,000)
TOTALS	436,897	0	0	436,897	(3,558,800)	(749,614)	(3,563,345)	0	(3,563,345)	(595,855)

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

NOTE 12(b)
NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability				Non Operating Grants, Subsidies and Contributions Revenue				
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies									
Education and welfare									
State Government Funding - Youth Hub	0	0	0	0	(2,100,000)	(1,055)	(2,100,000)	(2,100,000)	0
Lotterywest - Youth Hub	0	0	0	0	(1,566,667)	0	(1,566,667)	(1,566,667)	0
State Government Funding - Boulder Camp	0	0	0	0	(510,000)	0	(510,000)	(510,000)	0
Other Welfare - Grants Received	0	0	0	0	(600,000)	0	(600,000)	(600,000)	0
Community amenities									
Boulder Landcare Group - Karkula Park Toilet Block	0	0	0	0	(600,000)	0	(600,000)	(600,000)	0
Transport									
Govt Grant - Blackspot (Federal)	196,411	0	0	196,411	(1,704,323)	(142,026)	(1,704,323)	(1,704,323)	0
Govt Grant - Roads To Recovery	207,819	0	0	207,819	(1,600,000)	(133,333)	(1,600,000)	(1,600,000)	(90,000)
Govt Grant - Blackspot (State)	0	0	0	0	(200,000)	(16,666)	(200,000)	(200,000)	0
State Special Grant	0	0	0	0	(220,000)	(18,333)	(220,000)	(220,000)	0
Regional Roads Group Projects (Rrg)	404,995	0	0	404,995	(1,583,333)	(263,888)	(1,583,333)	(1,583,333)	(413,332)
Strategic Industrial Land Infrastructure Grant	0	0	0	0	(2,097,650)	(1,730,000)	(2,097,650)	(2,097,650)	(1,638,370)
Bike Plan Development Grant	0	0	0	0	(135,000)	(22,500)	(135,000)	(135,000)	0
Economic services									
CBD Transformation Project Grant	0	0	0	0	(7,632,500)	(501,496)	(7,632,500)	(7,632,500)	(500,000)
Other property and services									
ICT - CCTV	649,687	0	0	649,687	0	0	0	0	0
	1,458,912	0	0	1,458,912	(20,549,473)	(2,829,297)	(20,549,473)	(20,549,473)	(2,695,035)
Total Non-operating grants, subsidies and contributions	1,458,912	0	0	1,458,912	(20,549,473)	(2,829,297)	(20,549,473)	(20,549,473)	(2,695,035)

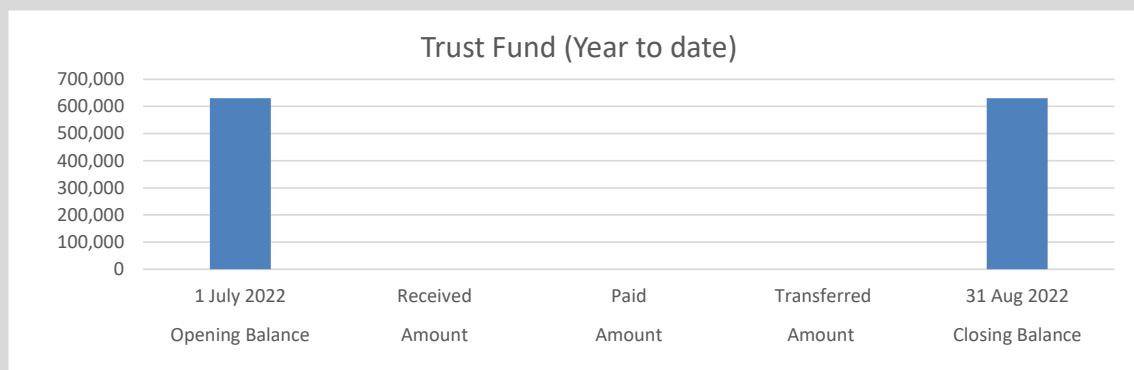
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2022**

**NOTE 13
TRUST FUND**

Funds held at balance date over which the City has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2022	Amount Received	Amount Paid	Amount Transferred	Closing Balance 31 Aug 2022
	\$	\$	\$		\$
Cash In Lieu Public Open Space	473,923	0	0	0	473,923
General	102,938	0	0	0	102,938
Property Tenancy	53,550	0	0	0	53,550
	630,411	0	0	0	630,411

KEY INFORMATION



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

**NOTE 14
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption		Opening Surplus	\$	\$	\$	\$
							(184,059)
							(184,059)

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

**NOTE 15
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2022-23 year is \$50,000 or 10.00% whichever is the greater.

Revenue	31/08/2022	31/08/2022	2021/22	Variance % (b)-(a)	Reportable	Variance \$
	YTD Actual (b)	YTD Budget (a)	Budget			
	\$	\$	\$	%		
0301 RATE REVENUE	-29,090,283	-29,090,603	-29,815,795	0.00%		-320
0302 OTHER GENERAL PURPOSE FUNDING	-285,589	-294,996	-2,970,000	-3.19%		-9,407
0403 OTHER GOVERNANCE	-90	-60	-360	50.00%		30
0501 FIRE PREVENTION	-1,375	-2,582	-15,500	-46.77%		-1,208
0502 ANIMAL CONTROL	-28,286	-23,618	-141,745	19.77%		4,668
0503 OTHER LAW, ORDER & PUBLIC SAFETY	-14,387	-6,084	-36,550	136.47%		8,303
0702 PREVENTIVE SERVICES - INSPECTION/ADMIN	-206,492	-217,100	-458,650	-4.89%		-10,608
0704 Preventive Services - Meat Inspection	0	-38	-230	-100.00%		-38
0804 AGED AND DISABLED - SENIOR CITIZENS CENTRES	-1,671	-6,414	-38,500	-73.94%		-4,743
0805 HACC	27	0	0	0.00%		-27
0806 AGED AND DISABLED - MEALS ON WHEELS	0	0	0	0.00%		0
0809 OTHER WELFARE	-15,287	-65,269	-5,252,442	-76.58%		-49,982
0901 STAFF HOUSING*	-4,027	-5,196	-31,200	-22.49%		-1,169
1001 SANITATION - HOUSEHOLD REFUSE	-2,101	-1,320	-7,920	59.17%		781
1002 SANITATION - OTHER	-5,900,069	-6,240,068	-8,265,429	-5.45%		-339,999
1003 SEWERAGE	-9,883,802	-9,285,983	-9,622,237	6.44%		597,819
1005 PROTECTION OF ENVIRONMENT	0	-166	-1,000	-100.00%		-166
1006 TOWN PLANNING & REGIONAL DEVELOPMENT	-16,674	-28,364	-170,200	-41.21%		-11,690
1007 OTHER COMMUNITY AMENITIES	0	-1,832	-611,000	-100.00%		-1,832
1101 PUBLIC HALLS & CIVIC CENTRES	-10,835	-9,688	-58,154	11.83%		1,147
1103 OTHER RECREATION & SPORT	-718,460	-739,281	-4,888,782	-2.82%		-20,821
1104 LIBRARIES	-6,435	-7,372	-44,250	-12.71%		-937
1105 HERITAGE	-1,323	-798	-4,800	65.76%		525
1106 OTHER CULTURE	-115,796	-143,466	-611,000	-19.29%		-27,670
1201 CONST ROADS BRIDGES DEPOTS	-2,655,493	-2,724,246	-7,825,306	-2.52%		-68,753
1202 MTCE ROADS BRIDGES DEPOTS	0	-32,664	-196,000	-100.00%		-32,664
1203 ROAD PLANT PURCHASES	0	0	0	0.00%		0
1204 PARKING FACILITIES	-3,111	-4,166	-25,000	-25.33%		-1,055
1206 AERODROMES	-2,702,496	-1,961,310	-11,842,894	37.79%	Report	741,186
1302 TOURISM & AREA PROMOTION	-1,886	-926	-5,563	103.66%		960
1303 BUILDING CONTROL	-40,387	-40,130	-240,800	0.64%		257
1306 ECONOMIC DEVELOPMENT	-560,282	-554,235	-10,644,900	1.09%		6,047
1402 GENERAL ADMINISTRATION OVERHEADS	10,876	-19,066	-114,400	-157.05%		-29,942
1403 PUBLIC WORKS OVERHEADS	0	-2,000	-12,000	-100.00%		-2,000
1404 PLANT OPERATION COSTS	0	0	0	0.00%		0
1405 SALARIES & WAGES	-20,467	-27,496	-165,000	-25.56%		-7,029
1406 BUSINESS UNIT OPERATIONS	-140,931	-150,000	-900,000	-6.05%		-9,069
1407 GOLDFIELDS RECORD STORAGE	0	0	0	0.00%		0
1409 UNCLASSIFIED	-21,998	0	0	0.00%		21,998
1601 FINANCE & BORROWING	-0	0	0	0.00%		0
	-52,439,128	-51,686,537	-95,017,607	1.46%	1	(752,591)

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

NOTE 13

EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.
The material variance adopted by Council for the 2020-21 year is \$50,000 or 10.00% whichever is the greater.

Expenses	31/08/2022 YTD Actual (b)	31/08/2022 YTD Budget (a)	2021/22 Budget	Variance % (b)-(a)	Reportable	Variance \$
	\$	\$	\$	%		
0301 RATE REVENUE	132,310	190,656	1,144,018	-30.60%	Report	-58,346
0402 MEMBERS OF COUNCIL	250,171	250,938	1,505,755	-0.31%		-767
0403 OTHER GOVERNANCE	212,897	292,158	2,202,061	-27.13%	Report	-79,261
0501 FIRE PREVENTION	2,405	12,244	73,490	-80.35%		-9,839
0502 ANIMAL CONTROL	80,725	88,218	529,478	-8.49%		-7,493
0503 OTHER LAW, ORDER & PUBLIC SAFETY	239,659	289,415	1,873,747	-17.19%		-49,756
0701 MATERNAL AND INFANT HEALTH	870	854	5,126	1.87%		16
0702 PREVENTIVE SERVICES - INSPECTION/ADMIN	213,852	259,604	1,557,841	-17.62%		-45,752
0703 PREVENTIVE SERVICES - PEST CONTROL	0	6,666	40,000	-100.00%		-6,666
0705 PREVENTIVE SERVICES - OTHER	0	1,432	8,600	-100.00%		-1,432
0706 OTHER HEALTH	0	166	1,000	-100.00%		-166
0801 PRE SCHOOLS	624	2,200	13,205	-71.65%		-1,576
0802 EDUCATION	1,254	150	900	736.19%		1,104
0803 CARE OF FAMILIES AND CHILDREN	11,059	3,666	22,022	201.66%		7,393
0804 AGED AND DISABLED - SENIOR CITIZENS CENTRES	55,541	95,808	575,017	-42.03%		-40,267
0805 HACC	5,718	0	0	0.00%		5,718
0809 OTHER WELFARE	221,083	245,150	1,471,305	-9.82%		-24,067
0901 STAFF HOUSING*	6,248	11,376	68,341	-45.08%		-5,128
1001 SANITATION - HOUSEHOLD REFUSE	1,403,783	1,350,706	8,104,389	3.93%		53,077
1002 SANITATION - OTHER	266,283	220,136	1,320,981	20.96%		46,147
1003 SEWERAGE	694,436	655,696	3,934,484	5.91%		38,740
1005 PROTECTION OF ENVIRONMENT	7,730	8,168	49,030	-5.36%		-438
1006 TOWN PLANNING & REGIONAL DEVELOPMENT	226,854	269,042	1,614,326	-15.68%		-42,188
1007 OTHER COMMUNITY AMENITIES	25,723	59,829	491,679	-57.01%		-34,106
1101 PUBLIC HALLS & CIVIC CENTRES	80,270	107,970	648,126	-25.66%		-27,700
1103 OTHER RECREATION & SPORT	2,947,667	3,206,003	18,194,631	-8.06%		-258,336
1104 LIBRARIES	157,290	181,790	1,091,008	-13.48%		-24,500
1105 HERITAGE	77,310	81,470	488,944	-5.11%		-4,160
1106 OTHER CULTURE	415,586	409,777	2,876,621	1.42%		5,809
1201 CONST ROADS BRIDGES DEPOTS	872,709	822,236	4,933,456	6.14%		50,473
1202 MTCE ROADS BRIDGES DEPOTS	1,307,466	1,691,882	10,152,397	-22.72%	Report	-384,416
1203 ROAD PLANT PURCHASES	38,385	105,676	634,079	-63.68%	Report	-67,291
1204 PARKING FACILITIES	42,168	90,542	543,380	-53.43%		-48,374
1206 AERODROMES	917,723	749,726	4,498,718	22.41%	Report	167,997
1302 TOURISM & AREA PROMOTION	323,499	274,450	1,646,866	17.87%		49,049
1303 BUILDING CONTROL	116,512	170,894	1,025,477	-31.82%	Report	-54,382
1305 PLANT NURSERY	13,371	5,162	30,990	159.02%		8,209
1306 ECONOMIC DEVELOPMENT	222,653	265,914	1,595,882	-16.27%		-43,261
1308 OTHER ECONOMIC SERVICES	39,365	38,034	228,260	3.50%		1,331
1402 GENERAL ADMINISTRATION OVERHEADS	4,947	-90	-0	100.00%		5,037
1403 PUBLIC WORKS OVERHEADS	282,129	291,161	12,130	100.00%		-9,032
1404 PLANT OPERATION COSTS	87,519	124,984	6	-29.98%		-37,465
1406 BUSINESS UNIT OPERATIONS	214,845	135,660	813,995	58.37%	Report	79,185
1407 GOLDFIELDS RECORD STORAGE	91	0	0	0.00%		91
1409 UNCLASSIFIED	38,842	9,272	55,677	318.92%		29,570
	12,259,573	13,076,791	76,077,439	-6.25%	7	(817,218)

EFT MUNICIPAL PAYMENTS SEPTEMBER 2022				
EFT NUMBER	DATE	VENDOR	DESCRIPTION	VALUE
EFT120370	22/08/2022	AVIS AUSTRALIA	CDC - HIRE CAR FOR JOB SUPPORT HUB STAFF	\$ 1,185.62
EFT120371	29/08/2022	WESTNET ENERGY (ALINTA)	GAS - KALGOORLIE TOWN HALL - 316 HANNAN STREET, KALGOORLIE - FROM 30/05/2022-03/08/2022	\$ 84.00
EFT120371	30/08/2022	WESTNET ENERGY (ALINTA)	GAS USAGE - LOT 4007 MARSHALL ST - RAY FINLAYSON SPORTING COMPLEX OVAL FROM 27/07/2022-24/08/2022	\$ 354.15
EFT120372	30/08/2022	AUSTSWIM LIMITED	P&C - INFANTS, ACCESS & INCLUSION TRAINING	\$ 2,800.00
EFT120373	7/07/2022	ALL MINE AND CONSTRUCTION TRAINING PTY LTD	CDC- CONFINED SPACES AND WORKING AT HEIGHTS TRAINING	\$ 880.00
EFT120374	29/08/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	PROPERTY - INTERNAL PAINTER	\$ 418.00
EFT120374	29/08/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	PROPERTY- CHANGE ROOM PAINTING	\$ 792.00
EFT120374	29/08/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	PROPERTY - INTERNAL PAINTING	\$ 539.00
EFT120374	29/08/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	PROPERTY - EXTERNAL PAINTING	\$ 462.00
EFT120374	29/08/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	PROPERTY - PAINT FRONT OF SHOP AT ENDOWMENT BLOCK	\$ 1,804.00
EFT120374	29/08/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	PROPERTY - 282 HANNAN STREET INTERNAL PAINTING	\$ 1,408.00
EFT120375	30/08/2022	AUSTRALIAN LABORATORY SERVICES PTY LTD (ALS)	WATER - SAMPLE ANALYSIS FOR BOTH REGULATORY AND OPERATIONAL SAMPLING FOR THE SEWER	\$ 5,442.30
EFT120376	13/07/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	WORKSHOP - FLYWHEEL AND FRIEGHT	\$ 569.34
EFT120376	3/08/2022	AFGRI EQUIPMENT AUSTRALIA PTY LTD	GC - FS 240 R-Z BRUSH CUTTER, BR 450-Z BLOWER	\$ 2,769.00
EFT120377	30/07/2022	ALLRID PEST MANAGEMENT (RENTOKIL INITIAL)	PROPERTY- PEST TREATMENT TO ADMIN BUILDING	\$ 880.00
EFT120377	12/08/2022	ALLRID PEST MANAGEMENT (RENTOKIL INITIAL)	GAC - PEST CONTROL FOR INSIDE AND OUTSIDE OF BUILDING 35 CHEETHAM STREET	\$ 280.00
EFT120377	19/08/2022	ALLRID PEST MANAGEMENT (RENTOKIL INITIAL)	OASIS - MONTHLY PEST TREATMENT/ SPRAY AUGUST 2022	\$ 395.00
EFT120378	25/08/2022	ANIMAL CARE EQUIPMENT & SERVICES AUSTRALIA	RANGERS -SAFETY GLOVES MEDIUM	\$ 387.78
EFT120379	24/06/2022	AIRPORT SURVEYS PTY LTD	AIRPORT - ANNUAL AERODROME TECHNICAL INSPECTION	\$ 10,010.00
EFT120380	11/08/2022	ACCESS SOFTWARE AUSTRALIA PTY LTD	FINANCE - MONTHLY PAYROLL SOFTWARE LICENCE- DEFINITIVE JULY 2022	\$ 5,371.03
EFT120381	30/08/2022	A P MORLING PTY LTD	AIRPORT - MECHANICAL AND ELECTRICAL INSPECTION OF THE BAGGAGE HANDLING SYSTEM	\$ 7,182.56
EFT120382	31/08/2022	DOMINIC JOEL ADAMSON	RATES - REFUND FOR ASSESSMENT A578	\$ 374.93
EFT120383	23/08/2022	BOULDER PARTS & TOWING	DEPOT - TOWING OF SWEEPER KBC673Q FROM CASSIDY STREET NEAR KMART TO CKB YARD	\$ 165.00
EFT120384	24/08/2022	BUNNINGS BUILDING SUPPLIES P/L	WORKS - STORM PVC COUPLING SLIP HOLMAN 90MM SWF0320 EA	\$ 291.48
EFT120384	24/08/2022	BUNNINGS BUILDING SUPPLIES P/L	PARKS - NYLEX GARDEN HOSE - 12MMX40M FLEXTREME,12MMX35M PINNACLE	\$ 222.03
EFT120384	25/08/2022	BUNNINGS BUILDING SUPPLIES P/L	PROPERTY - EXTENSION REEL LEADS CODE 0115410	\$ 188.10
EFT120385	23/08/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - CSR RAW SUGAR STICKS 3G (2500), BUSHHELLS SINGLE SERVE TEA BAGS (1000), HUHTAMAKI RIPPLEWAVE HOT BEVERAGE CUP - 8OZ - /240ML - (1000)	\$ 275.00
EFT120385	25/08/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	ROADS - GLOVES MECH CHEETAH W935CHXL BLACK XL	\$ 154.66
EFT120385	25/08/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - DISPOSABLE GLOVES	\$ 404.14
EFT120385	25/08/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - GLOVES	\$ 46.40
EFT120386	31/08/2022	BUILT BY GEOFF	WASTE - CALL OUT TO REPAIR LINE AT THE LANDFILL	\$ 4,400.00
EFT120387	31/07/2022	BOORD CONSTRUCTIONS	ENG - SUPPLY AND CONSTRUCTION OF CHARLES STREET DRAINAGE	\$ 274,730.02
EFT120387	29/08/2022	BOORD CONSTRUCTIONS	ENG - REFUND OF COMMERCIAL DEMOLITION BOND	\$ 3,484.00
EFT120388	22/07/2022	BATTERIES N MORE	GC - 496 GLOBAL GC2 L-105 225AH BATTERIES	\$ 2,310.00
EFT120389	24/06/2022	BRUNNINGS WA	PARKS - PREMIUM POTTING MIX 30LTR AND GEORGIAN BASKET 40CM	\$ 1,121.45

EFT120390	24/08/2022	BOULDER PRIMARY SCHOOL P&C ASSC	FINANCE - REFUND OF CREDIT BALANCE ON ACCOUNT	\$ 417.50
EFT120391	1/09/2022	DAVID CHARLES BLACK	RATES - REFUND FOR ASSESSMENT A25174	\$ 361.35
EFT120392	30/06/2022	COYLES MOWER AND CHAINSAW CENTRE	DEPOT - BULL BAR HANDLE AND PULL START ASSEMBLY	\$ 165.70
EFT120392	30/06/2022	COYLES MOWER AND CHAINSAW CENTRE	WORKS - WOOD HARVESTER CHAINSAW	\$ 1,243.00
EFT120392	10/08/2022	COYLES MOWER AND CHAINSAW CENTRE	PARKS - HEDGE TRIMMER	\$ 699.00
EFT120392	10/08/2022	COYLES MOWER AND CHAINSAW CENTRE	PARKS - CHAINS	\$ 216.00
EFT120392	11/08/2022	COYLES MOWER AND CHAINSAW CENTRE	PARKS - HAND HELD PETROL BLOWER	\$ 858.00
EFT120392	18/08/2022	COYLES MOWER AND CHAINSAW CENTRE	RESERVES - BENCH MOUNTED GRINDER, DEPTH GAUGE STONES, 20L GA PREMIUM BAR AND CHAIN OIL	\$ 1,718.60
EFT120393	29/07/2022	BOC GASES AUSTRALIA LIMITED	OASIS - OXYGEN MEDICAL C SIZE FROM 28/06/2022 - 28/07/2022	\$ 45.31
EFT120393	28/08/2022	BOC GASES AUSTRALIA LIMITED	OASIS - OXYGEN MEDICAL C SIZE FROM 29/07/2022 - 28/08/2022	\$ 45.31
EFT120393	28/08/2022	BOC GASES AUSTRALIA LIMITED	OASIS - BALLOON GAS E2 SIZE DAILY TRACKING FOR PERIOD 29.07.2022 TO 28.08.2022	\$ 11.97
EFT120394	22/08/2022	BOULDER MEDICAL CENTRE	P&C - HEP A & HEP B VACCINATION - EMPLOYEE #3786	\$ 40.00
EFT120395	30/06/2022	CENTURION TRANSPORT CO PTY LTD	OASIS - 1 PALLET OF EMPTY HYPOCHLORITE CONTAINERS PICK UP GOLDFIELDS OASIS DELIVER TO SIGMA PERTH BALCATTA	\$ 198.02
EFT120395	21/08/2022	CENTURION TRANSPORT CO PTY LTD	OASIS - TRANSPORTATION OF CHLORINE GAS DRUM, PICKUP FROM IXOM AND DELIVERY TO OASIS KALGOORLIE	\$ 1,170.82
EFT120395	21/08/2022	CENTURION TRANSPORT CO PTY LTD	OASIS - FREIGHT - PICK UP RESIDUAL CHLORINE GAS DRUM 920KG FROM THE GOLDFIELDS OASIS AND DELIVER TO IXOM PERTH	\$ 550.25
EFT120396	31/07/2022	CLEANAWAY	WASTE - CKB CORPORATE WASTE COLLECTION	\$ 6,693.72
EFT120396	31/07/2022	CLEANAWAY	WASTE- DOMESTIC REFUSE COLLECTION, RESIDENTIAL RECYCLING COST, COMMERCIAL REFUSE COLLECTION, RECYCLING COLLECTION, PUBLIC REFUSE COLLECTION AND RESIDENTIAL BULK BIN COLLECTION	\$ 169,371.81
EFT120397	24/08/2022	CENTRAL REGIONAL TAFE	CDC - COURSE FEES FOR CLIENT	\$ 105.30
EFT120398	31/07/2022	CHEMICALS AUSTRALIA OPERATIONS PTY LTD T/A IXOM OPERATIONS PTY LTD	DEPOT - SERVICE FEE CHLORINE GAS BOTTLES FROM 1/07/2022 TO 31/07/2022	\$ 1,733.65
EFT120398	31/07/2022	CHEMICALS AUSTRALIA OPERATIONS PTY LTD T/A IXOM OPERATIONS PTY LTD	OASIS - EXPECTED 6 X 920KG CHLORINE GAS - JULY 2022	\$ 348.50
EFT120399	20/06/2022	COMBAT CLOTHING AUSTRALIA PTY LTD	COMMUNITY SAFETY - 4X SAFER STREETS PATROL LOAD BARING VESTS ORDER AND FREIGHT	\$ 1,890.35
EFT120400	31/08/2022	CIVILSTORM PTY LTD	ENG - CKB CHARLES ST PROJECT - CONSTRUCTION PHASE TECHNICAL SUPPORT	\$ 2,264.63
EFT120400	31/08/2022	CIVILSTORM PTY LTD	ENG - DELIVERY IFC DOCUMENTATION -BALANCE REMAINING FOR MRWA LINE MARKING AMENDMENTS	\$ 1,320.00
EFT120401	1/07/2022	CLOUD COLLECTION PTY LTD T/A CLOUD PAYMENT GOUP	RATES -LEGAL FEES	\$ 3,826.92
EFT120401	1/08/2022	CLOUD COLLECTION PTY LTD T/A CLOUD PAYMENT GOUP	RATES - LEGAL FEES	\$ 2,108.05
EFT120402	25/08/2022	CORSIGN WA PTY LTD	WORKS - VARIOUS SIGN OF TRAFFIC HAZARD, REDUCE SPEED, CHEVRON, MULTI MESSAGE FRAME, GRADER AHEAD, TRAFFIC CONE ORANGE WITH WHITE REFLECTIVE SLEEVE, AND FREIGHT	\$ 2,594.90
EFT120403	29/08/2022	COLLAB CAPITAL PTY LTD	GC - RESORT PRELIMINARY SITE WORKS - PILING OF THE SITE	\$ 241,336.70
EFT120403	29/08/2022	COLLAB CAPITAL PTY LTD	GC - RESORT PRELIMINARY SITE WORKS - INSTALLATION OF SERVICES	\$ 204,871.69
EFT120403	29/08/2022	COLLAB CAPITAL PTY LTD	GC - CONTRACTOR HARDCORE AND LAND DRAIN FOR PILING PLATFORM AND ACCESS	\$ 26,242.92
EFT120404	23/08/2022	GOLDFIELDS DEAN'S AUTOGLASS	DEPOT - SUPPLY AND FIT WINDSCREEN TO HINO 500	\$ 580.80
EFT120405	9/06/2022	DJ MCGINTY & CO PTY LTD	PROPERTY - ENDOWNMENT BLOCK- REMOVAL OF RUBBISH	\$ 572.00
EFT120406	24/08/2022	3 DIMENSION HOLDINGS PTY LTD T/AS CAFE 312	EXEC - MORNING TEA AND LUNCH FOR 7 PEOPLE - COUNCILLORS CONFERENCE ROOM	\$ 99.00
EFT120407	31/08/2022	DHI WATER AND ENVIROMENT PTY LTD	WATER - STRATEGIC SEWERAGE PLANNING - SEWER MODELLING FOR FUTURE DEVELOPMENTS IN THE GATACRE DRIVE AREA	\$ 3,854.40
EFT120408	4/06/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.30
EFT120408	11/06/2022	EASTGOLD DAIRY DISTRIBUTORS	PROPERTY - MILK DELIVERY TO KALGOORLIE ADMINISTRATION	\$ 57.20
EFT120408	11/06/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.30

EFT120408	9/07/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.30
EFT120408	16/07/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.90
EFT120408	30/07/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.90
EFT120408	30/07/2022	EASTGOLD DAIRY DISTRIBUTORS	PROPERTY - MILK ORDER	\$ 59.60
EFT120408	6/08/2022	EASTGOLD DAIRY DISTRIBUTORS	PROPERTY - MILK ORDER	\$ 59.60
EFT120408	6/08/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.90
EFT120408	13/08/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.90
EFT120408	13/08/2022	EASTGOLD DAIRY DISTRIBUTORS	PROPERTY - MILK ORDER	\$ 59.60
EFT120408	20/08/2022	EASTGOLD DAIRY DISTRIBUTORS	PROPERTY - MILK ORDER	\$ 59.60
EFT120408	20/08/2022	EASTGOLD DAIRY DISTRIBUTORS	EGCC - MILK 2L FULL CREAM & 2L HILO	\$ 14.90
EFT120408	27/08/2022	EASTGOLD DAIRY DISTRIBUTORS	PROPERTY - MILK SUPPLY	\$ 59.60
EFT120408	27/08/2022	EASTGOLD DAIRY DISTRIBUTORS	GC - MILK SUPPLY	\$ 84.30
EFT120409	7/07/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - U2 269 DUGAN STREET KALGOORLIE - FROM 07/05/2022-04/07/2022	\$ 174.92
EFT120409	18/07/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - HAMMOND PARK MEMORIAL DRIVE - FROM 18/05/2022-30/06/2022	\$ 593.70
EFT120409	19/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - ENDOWMENT COMPLEX - 290 HANNAN ST - FROM 31/05/2022-30/06/2022	\$ 974.49
EFT120409	29/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - RASMUSSEN PARK - LOT 770 HART HERSPIEN DRIVE BOULDER FROM 30/06/2022-30/06/2022	\$ 332.72
EFT120409	29/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - SUBWAY PUMP STATION - BURT STREET BOULDER FROM 29/06/2022-26/08/2022	\$ 127.31
EFT120409	29/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - SUBWAY PUMP STATION - BURT STREET BOULDER BILL ISSUED ON 01/07/2022	\$ (124.22)
EFT120410	23/08/2022	ELLERY BROOKMAN	PROPERTY - PEPPERCORN LEASE OF A PORTION OF 3G FORREST STREET	\$ 187.60
EFT120411	19/08/2022	EAGLE PETROLEUM (WA) PTY LTD	GC - ULP 1500L, FREIGHT	\$ 2,988.81
EFT120412	31/08/2022	ENERGY AND WATER OMBUDSMAN (WESTERN AUSTRALIA) LIMITED	WATER - ANNUAL FEE FOR WATER OMBUDSMEN	\$ 733.34
EFT120413	30/03/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	PROPERTY - ADMIN BUILDING - CALL OUT TO INVESTIGATE ISSUES WITH TOILETS - ATTENDED SITE TO CAMERA INSPECT AND JET TOILET LINES, JET BLASTED THE LINES AND CLEARED THE BLOCKAGE	\$ 231.00
EFT120413	30/06/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	WATER - SEWER NETWORK RENEWAL AND REPLACEMENT WORKS - 04/06/22, 10/06/22, 15-23/06/22	\$ 22,587.95
EFT120413	29/07/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	PROPERTY - KCC UPGRADE - ATTENDED SITE TO PERFORM FLOW AND PRESSURE TEST ON THE WATER METER. RECEIVED 400 KPA ON STATIC PRESSURE AND ACHIEVED 33.3 L/MIN. REMOVED HOSE TAP ALLOWING FLOW THROUGH FULL 20MM BORE PIPEWORK	\$ 420.20
EFT120413	31/07/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	RETIC - TRAVELLED TO SITE & CLEANED OUT SLUDGE FROM THE BOTTOM OF TANK	\$ 5,366.90
EFT120414	29/08/2022	ECONOMIC REGULATION AUTHORITY	WATER - ANNUAL STANDING CHARGES - CHARGED QUARTERLY	\$ 982.27
EFT120415	24/08/2022	TIDE TOWN PTY LTD T/A ESPERANCE TIDE	EVENTS - KF 22 - DOUBLE PAGE ADVERTORIAL FOR SEPTEMBER ISSUE	\$ 1,100.00
EFT120416	11/07/2022	EMBOSSING & TAPE SUPPLIES PTY LTD	WASTE - ILLEGAL DUMPING. ADDITIONAL COST FOR 20 EXTRA ROLLS OF PRINTED BARRIER TAPE AND ADDITIONAL COST FOR FREIGHT TO KALGOORLIE DEPOT	\$ 534.60
EFT120417	29/08/2022	FIRST NATIONAL KALGOORLIE (REFUND)	FINANCE - REFUND REQUESTED	\$ 14.00
EFT120418	25/08/2022	FIESTA CANVAS	GC - MANUFACTURE & SUPPLY SEAT COVERS FOR 2020 HILUX. FRONT DRIVER & PASSENGER BUCKET SEAT, COLOUR TBC. P/N: GUN26R - FOR VEHICLE KBC43AH	\$ 385.00
EFT120419	20/06/2022	GBM OFFICE NATIONAL	ADMIN - INITIATIVE SERENITY ERGONOMIC HIGH MESH BACK CHAIR BLACK, REXEL STAPLES 24/6 BOX 1000, INITIATIVE LEVER ARCH FILE PP 70MM A4 WHITE	\$ 94.18
EFT120419	20/06/2022	GBM OFFICE NATIONAL	ADMIN - INITIATIVE SERENITY ERGONOMIC HIGH MESH BACK CHAIR BLACK	\$ 1,362.45
EFT120419	25/08/2022	GBM OFFICE NATIONAL	OASIS - SPIRAX 572 NOTEBOOK, 7MM RULED SPIRAL BOUND SIDE OPEN 4 POCKETS, 300 PAGE A5, MANHATTAN SNAP FRAME FOYER STAND A3 SILVER	\$ 393.32

EFT120419	26/08/2022	GBM OFFICE NATIONAL	IM - ITALPLAST EAZIWIPES CLEANING WIPES ANTIBACTERIAL ALCOHOL FREE TUP 60 SHEETS, BOSTIK BLU TACK 75G, POST-IT R330-YW POP UP NOTES 76 X 76 MM YELLOW, POST-IT 686-PWAV DURABLE FILING TABS SOLID 50MM PINK/WHITE/AQUA/VIOLET PACK 24, INITIATIVE STAPLES 26/6 BOX 5000	\$ 88.89
EFT120420	12/08/2022	CALLION INVESTMENTS PTY LTD TRADING AS GOLDFIELDS PEST CONTROL SERVICE	WATER - WEED SPRAYING AT OLD BOULDER LAGOONS SITE	\$ 3,520.00
EFT120421	13/07/2022	BIDFOOD KALGOORLIE (GOLDLINE DISTRIBUTORS)	GAC - GARBAGE BAGS, PAPER TOWEL, TOILET ROLLS	\$ 1,261.74
EFT120421	27/07/2022	BIDFOOD KALGOORLIE (GOLDLINE DISTRIBUTORS)	AIRPORT - PAPER TOWEL HAND OPTIMUM 30.5 X 24CM	\$ 590.70
EFT120421	28/07/2022	BIDFOOD KALGOORLIE (GOLDLINE DISTRIBUTORS)	AIRPORT - PAPER TOWEL HAND OPTIMUM 30.5 X 24CM	\$ 472.56
EFT120422	15/08/2022	GOLDNET PTY LTD	ICT - 50MB COMMUNICATION SERVICE - SEPT/22	\$ 3,080.00
EFT120423	26/08/2022	GOLDFIELDS PRINTING CO PTY LTD	MARKETING - BOULDER TOURISM PRECINCT A5 SURVEY FLYER X 100 COPIES	\$ 55.00
EFT120423	26/08/2022	GOLDFIELDS PRINTING CO PTY LTD	MARKETING - PUBLIC HEALTH PLAN A5 SURVEY - X100 PRINTED	\$ 55.00
EFT120424	25/08/2022	PROSSER HOMES & CONSTRUCTION PTY LTD	PROPERTY - PRE PURCHASE, BUILDING INSPECTION, PROSSER HOMES & CONSTRUCTION	\$ 467.50
EFT120425	31/08/2022	DAVID KENNEDY GLOEDE	RATES - REFUND FOR ASSESSMENT A24810	\$ 776.22
EFT120426	23/08/2022	GREEN WORKZ PTY LTD	GC - RETIC SUPPLIES	\$ 3,276.61
EFT120427	24/08/2022	GOLDFIELDS CANVAS	RANGERS - 3809 BADGES FOR SHIRTS	\$ 55.00
EFT120428	4/07/2022	GOLDFIELDS MINING SUPPLIES	WATER - VALVE AND NON-RETURN VALVE FOR RACE COURSE DAM PUMP 3	\$ 265.18
EFT120428	27/07/2022	GOLDFIELDS MINING SUPPLIES	WATER - AIR RELIEF VALVES FOR LYNAS RECYCLED WATER SUPPLY LINE	\$ 1,387.65
EFT120428	29/07/2022	GOLDFIELDS MINING SUPPLIES	WATER - SEWER JUNCTION FITTINGS	\$ 2,244.00
EFT120428	2/08/2022	GOLDFIELDS MINING SUPPLIES	WATER - FITTINGS FOR SWAN LAKE 2 CROSS OVER TO THE 300MM GRAVITY SUPPLY LINE	\$ 4,546.78
EFT120428	3/08/2022	GOLDFIELDS MINING SUPPLIES	WATER - SEWER FITTINGS FOR THE DEVELOPMENT ADJACENT TO ALDI	\$ 3,790.55
EFT120428	10/08/2022	GOLDFIELDS MINING SUPPLIES	WATER - REPLACEMENT TAPPING BANDS FOR RECYCLED WATER SUPPLY	\$ 1,504.82
EFT120429	31/08/2022	GREENWAY TURF SOLUTIONS PTY LTD	TURF - BEST GREEN KING 20-1-16 22.68KG BAG	\$ 1,897.50
EFT120430	22/06/2022	GOLDFIELDS WHOLESAL	RESERVES - WEEKLY SUPPLY OF EGGS, FRUIT AND VEGETABLES FOR ANIMAL FEED - 22/06/2022	\$ 167.84
EFT120430	22/06/2022	GOLDFIELDS WHOLESAL	RESERVES - WEEKLY SUPPLY OF EGGS, FRUIT AND VEGETABLES FOR ANIMAL FEED - 22/06/2022	\$ 71.03
EFT120430	6/07/2022	GOLDFIELDS WHOLESAL	PARKS - EGGS, FRUIT AND VEGETABLES - 6/07/22	\$ 273.20
EFT120430	13/07/2022	GOLDFIELDS WHOLESAL	PARKS - EGGS, FRUIT AND VEGETABLES - 13/07/22	\$ 242.01
EFT120430	20/07/2022	GOLDFIELDS WHOLESAL	PARKS - EGGS, FRUIT AND VEGETABLES - 20/07/22	\$ 252.72
EFT120430	27/07/2022	GOLDFIELDS WHOLESAL	PARKS - EGGS, FRUIT AND VEGETABLES - 27/07/22	\$ 255.84
EFT120430	24/08/2022	GOLDFIELDS WHOLESAL	PARKS - EGGS, FRUIT & VEGETABLES	\$ 246.54
EFT120431	5/08/2022	GOLDFIELDS LOCKSMITHS	PROPERTY - GOLF COURSE - SHED ROLLER DOOR LOCK- CODE XTRA1A	\$ 103.68
EFT120431	11/08/2022	GOLDFIELDS LOCKSMITHS	PARKS - RESTRICTED CUT KEY, SYSTEM STAMPED	\$ 305.25
EFT120431	25/08/2022	GOLDFIELDS LOCKSMITHS	PARKS - PADLOCK SYSTEM STAMPED	\$ 188.14
EFT120431	25/08/2022	GOLDFIELDS LOCKSMITHS	DEPOT - PADLOCK, STAMPED, RESTRICTED CUT KEY	\$ 326.89
EFT120431	29/08/2022	GOLDFIELDS LOCKSMITHS	PROPERTY - ENDOWMENT BLOCK TOILETS CLEANERS ROOM - LOCK DAMAGED CALL OUT	\$ 146.88
EFT120432	24/08/2022	GREG SMITH	EVENTS - CARICATURIST FOR ART PRIZE AWARDS EVENING INCLUDING TRAVEL AND ACCOMMODATION	\$ 2,090.00
EFT120433	23/08/2022	WALKERDEN GOLF AUSTRALIA PTY LTD	GC - GOLF ACCESSORIES FOR PRO SHOP STOCK	\$ 719.95
EFT120434	29/08/2022	CALLAWAY GOLF SOUTH PACIFIC PTY LTD	GC - PRO SHOP STOCK	\$ 2,108.82
EFT120435	28/08/2022	BOC	GC - MONTHLY GAS BOTTLE RENTAL AND CHANGING OF EMPTY BOTTLE	\$ 106.50

EFT120436	28/07/2022	FOSTERS GROUP T/A CARLTON UNITED BREWERIES (CUB)	GC - CARLTON DRY, CARLTON MID, CARLTON DRAUGHT4, CORONA EXTRA, PIRATE LIFE, MOUNTAIN GOAT, GREAT NORTHERN SC, GREAT NORTHERN AND FREIGHT	\$ 1,646.27
EFT120436	28/07/2022	FOSTERS GROUP T/A CARLTON UNITED BREWERIES (CUB)	GC -CARLTON DRY, PIRATE LIFE, MOUNTAIN GOAT, GREAT NORTHERN SC, PERONI LEGGERA, BROOKVALE UNION GINGER BEER	\$ 4,287.03
EFT120436	2/08/2022	FOSTERS GROUP T/A CARLTON UNITED BREWERIES (CUB)	GC - GT NORTHERN, CARLTON ZERO, CARLTON MID, CARLTON DRAUGHT, PIRATE LIFE AND FREIGHT	\$ 370.84
EFT120436	11/08/2022	FOSTERS GROUP T/A CARLTON UNITED BREWERIES (CUB)	GC - GT NORTHERN SC, CARLTON DRAUGHT, CORONA, PIRATE LIFE SOUTH COAST AND FREIGHT	\$ 657.42
EFT120437	29/08/2022	THE VIEW ON HANNANS	FINANCE - REFUND OF CREDIT BALANCE ON ACCOUNTS	\$ 105.00
EFT120438	29/08/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - REMOVE LIVE TREE AND STUMP GRIND AT 171 VARDEN STREET	\$ 882.61
EFT120438	29/08/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - REMOVE LIVE TREE AND STUMP GRIND AT 1 E VICTORIA STREET	\$ 949.45
EFT120439	29/08/2022	HEART OF GOLD DANCE COMPANY	FINANCE - REFUND OF CREDIT BALANCE ON ACCOUNT	\$ 27.35
EFT120440	1/08/2022	THE TALBOT FAMILY TRUST T/A HEALTHY PC	ICT - YEARLY HEALTHY PC INVOICES - AUGUST 2022	\$ 1,107.70
EFT120441	31/08/2022	ALLISON HUNTER	PROPERTY - REIMBURSEMENT FOR ITEMS PURCHASE FOR OFFICE	\$ 61.71
EFT120442	21/08/2022	TOLL IPEC PTY LTD	WATER - COURIER COSTS FOR WATER SAMPLE ANALYSIS	\$ 25.03
EFT120442	21/08/2022	TOLL IPEC PTY LTD	DEPOT - FREIGHT FOR THE PERIOD OF AUGUST 2022	\$ 11.83
EFT120442	21/08/2022	TOLL IPEC PTY LTD	WATER - COURIER COSTS FOR SAMPLE ANALYSIS	\$ 7.38
EFT120442	21/08/2022	TOLL IPEC PTY LTD	WATER - COURIER COSTS FOR WATER SAMPLE ANALYSIS	\$ 14.64
EFT120442	21/08/2022	TOLL IPEC PTY LTD	DEPOT - FREIGHT FOR THE PERIOD OF AUGUST 2022	\$ 11.01
EFT120442	28/08/2022	TOLL IPEC PTY LTD	WATER - COURIER COSTS FOR SAMPLE ANALYSIS	\$ 94.90
EFT120442	28/08/2022	TOLL IPEC PTY LTD	GC - FREIGHT	\$ 11.01
EFT120443	23/06/2022	JASON SIGNMAKERS SIGNS & LIGHT ENGINEERING	ROAD - VARIOUS SIGN FOR WORKSHOP	\$ 28,249.10
EFT120444	26/08/2022	THE JAFFA ROOM / ARTISTRALIA	OASIS - ROADSHOW PUBLIC PERFORMANCE LICENSING FOR MOVIE SCREENING VIA ARTISTRALIA	\$ 242.00
EFT120445	26/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3812	\$ 95.70
EFT120445	27/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3814	\$ 95.70
EFT120445	27/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3813	\$ 283.80
EFT120445	27/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3819	\$ 95.70
EFT120445	27/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3820	\$ 283.80
EFT120445	28/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3815	\$ 283.80
EFT120445	28/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3821	\$ 283.80
EFT120445	28/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3824	\$ 95.70
EFT120445	28/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3816	\$ 95.70
EFT120445	28/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #2882	\$ 333.30
EFT120445	29/07/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3823	\$ 95.70
EFT120446	26/08/2022	J.J.F.A PTY LTD	EVENTS - HUMAN STATUE FOR ART PRIZE AWARDS EVENING INCLUDING TRAVEL AND ACCOMMODATION	\$ 2,600.00
EFT120447	1/09/2022	TORAL JEBALIYA	CITY BOOKING - KEY DEPOSIT FOR EGCC HALL HIRE 22/08/2022	\$ 55.00
EFT120447	1/09/2022	TORAL JEBALIYA	CITY BOOKING - HALL HIRE BOND EGCC HIRE DATE 20/08/2022	\$ 250.00
EFT120448	5/08/2022	KALAIRE PTY LTD	PROPERTY- AIRPORT - VENT	\$ 132.00
EFT120449	12/07/2022	KARRILLON GROUNDWATER BPS PTY LTD	WASTE - LANDFILL QUARTERLY GROUNDWATER MONITORING/SAMPLING/ANALYSIS/REPORTING SERVICES - JUNE 2022	\$ 1,650.00
EFT120450	25/08/2022	KALGOORLIE CASE AND DRILL PTY. LTD	DEPOT - SID CHROME BPCE SCREWDRIVER SET TANG	\$ 90.00
EFT120450	30/08/2022	KALGOORLIE CASE AND DRILL PTY. LTD	WATER - SEALANT FOR LAGOON 3 CULVERT	\$ 323.98

EFT120451	27/08/2022	KALGOORLIE TIMBER FLOOR SERVICES	PROPERTY - SAND & FINISH MAIN HALL AT KALGOORLIE TOWN HALL	\$ 6,510.00
EFT120452	22/06/2022	KALGOORLIE FEED BARN PTY LTD	RANGERS - FUSSY CAT 20KG, FRISKIES 10KG, FELIX 36 X 85G, PEDIGREE ADULT 20KG	\$ 543.00
EFT120452	25/07/2022	KALGOORLIE FEED BARN PTY LTD	PARKS - KANGAROO MUESLI 25KG, EMU PELLETS 30KG, OATEN HAY, WOMBAROO KANGAROO MILK 0.7 5KG	\$ 846.00
EFT120452	3/08/2022	KALGOORLIE FEED BARN PTY LTD	RANGERS - ADULT PEDIGREE 20KG, SUPER COAT PUPPY 20KG, FUSSY CAT 20KG, FRISKIES 10KG, BOX SCHMACKOS 500G, POULTRY MIX 20KG	\$ 599.00
EFT120452	30/08/2022	KALGOORLIE FEED BARN PTY LTD	RANGERS - PEDIGREE ADULT FOOD, SUPER COAT PUPPY FOOD, FRISKIES CAT FOOD, FUSSY CAT KITTY LITTER	\$ 332.00
EFT120453	4/07/2022	KONECRANES PTY LTD	DEPOT - PLANNED MAINTENANCE FOR JULY GOLF COURSE	\$ 182.60
EFT120453	4/07/2022	KONECRANES PTY LTD	DEPOT - OVERHEAD CRANES SERVICE	\$ 365.48
EFT120454	8/08/2022	(KCLD) KAYCHLOLA'S CLEANING	AIRPORT- EXTRA CLEANS OF AIRPORT	\$ 2,090.00
EFT120454	8/08/2022	(KCLD) KAYCHLOLA'S CLEANING	AIRPORT - WINDOW CLEANING INSIDE AND OUTSIDE OF THE TERMINAL	\$ 3,080.00
EFT120455	29/07/2022	KALGOORLIE REFRIGERATION AND AIRCONDITIONING (T&J HVAC&R PTY LTD)	PROPERTY - ADMIN BUILDING - CALLOUT A/C BLOWING COLD	\$ 250.00
EFT120455	29/07/2022	KALGOORLIE REFRIGERATION AND AIRCONDITIONING (T&J HVAC&R PTY LTD)	PROPERTY - CALLOUT A/C BLOWING COLD	\$ 762.00
EFT120456	30/05/2022	KPCD PTY LTD	OASIS - NBN SERVICE - OASIS - APRIL TO JULY 2022	\$ 548.90
EFT120456	30/06/2022	KPCD PTY LTD	OASIS - NBN SERVICE - OASIS - APRIL TO JULY 2022	\$ 548.90
EFT120457	3/12/2021	KALGOORLIE BOULDER RACING CLUB	ED - SPONSORSHIP OF 2021 MAYORAL CUP COMMUNITY RACE DAY 30 MAY 2021	\$ 11,000.00
EFT120457	22/06/2022	KALGOORLIE BOULDER RACING CLUB	ED - 2022 MAYORAL CUP SPONSORSHIP	\$ 11,000.00
EFT120457	22/06/2022	KALGOORLIE BOULDER RACING CLUB	COUNCIL - MAYORAL CUP TROPHY - CRYSTAL CUP WITH ENGRAVING ON STAND	\$ 379.50
EFT120458	5/05/2022	KAL ENGINEERING	GC - SUPERINTENDENT REPRESENTATIVE FOR BULK EARTH WORKS AT KALGOORLIE RESORT	\$ 858.00
EFT120458	3/06/2022	KAL ENGINEERING	GC - SUPERINTENDENT REPRESENTATIVE FOR BULK EARTH WORKS AT KALGOORLIE RESORT	\$ 1,287.00
EFT120458	14/07/2022	KAL ENGINEERING	GC - SUPERINTENDENT REPRESENTATIVE FOR BULK EARTH WORKS AT KALGOORLIE RESORT	\$ 1,127.50
EFT120459	30/08/2022	DEPARTMENT OF THE PREMIER AND CABINET	RANGERS - GAZETTE PUBLICATION FOR EMPLOYEE #3803 AND #3809	\$ 124.80
EFT120460	5/08/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GAC - YELLOWTAIL BUB PICCOLO 200ML, YELLOWTAIL PINK BUBBLES 200ML, YELLOWTAIL CAB SAV 187ML, YELLOWTAIL MERLOT 187ML	\$ 1,396.80
EFT120461	1/08/2022	LIMITLESS PROMOTIONS	RANGERS - 32MM OCTAGONAL DOG TAGS AND 22MM ROUND CAT TAGS - RED, LIME GREEN, YELLOW, ORANGE	\$ 2,414.00
EFT120462	19/07/2022	LES MILLS ASIA PASIFIC	OASIS - FIT BOX PLAYER	\$ 1,495.00
EFT120463	31/08/2022	WAYNE LAMOTTE	ED - SPONSORSHIP FUNDS FOR AROUND THE BLUE LAMINEX TABLE LAUNCH	\$ 2,500.00
EFT120464	26/08/2022	METROCOUNT	ENG - SUPPLY OF TRAFFIC COUNTER MATERIALS FIELD - 30M PREMIUM RUBBER ROAD TUBE, CENTRELINER FLAP 10 PACK, ROAD NAILS 50 PACK, FREIGHT VIA TNT EXPRESS	\$ 1,733.60
EFT120465	1/08/2022	MCM PROTECTION PTY LTD	PROPERTY - CALL OUT TO RUN ALARM CODE REPORT BOULDER TOWN HALL	\$ 242.00
EFT120466	7/07/2022	MODUS COMPLIANCE PTY LTD	PLANNING - BUILDING CERTIFICATION SERVICES	\$ 1,232.00
EFT120466	31/07/2022	MODUS COMPLIANCE PTY LTD	PLANNING - BUILDING CERTIFICATION SERVICES FOR OCCUPANCY PERMIT REQUIREMENTS FOR CLASS 1B, BUILDING PERMIT APPLICATION, LAKE VIEW LODGE APPLICATIONS, MINING CAMP QUERIES X 2	\$ 308.00
EFT120466	5/08/2022	MODUS COMPLIANCE PTY LTD	PLANNING - BUILDING CERTIFICATION SERVICES	\$ 1,408.00
EFT120466	11/08/2022	MODUS COMPLIANCE PTY LTD	PLANNING - BUILDING CERTIFICATION SERVICES	\$ 352.00
EFT120466	25/08/2022	MODUS COMPLIANCE PTY LTD	PLANNING - BUILDING CERTIFICATION SERVICES	\$ 880.00
EFT120467	4/08/2022	ALLRID PEST MANAGEMENT	PROPERTY - SERVICE & REPLENSCHEDULED QUARTERLY PEST TREATMENT TO PREMISES TO CONTROL RODENTS	\$ 330.00
EFT120468	30/08/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	WORKSHOP - BUSH KIT-SPRING EYE	\$ 32.18
EFT120469	3/08/2022	NULLARBOR TRANSPORT SERVICES	ROADS MAINTENANCE - MAINTENANCE GRADE FROM KITCHENER TO NURINA 231KM	\$ 25,432.00
EFT120470	17/08/2022	OVERWATCH TRAFFIC SERVICES PTY LTD	ENG - TRAFFIC LIGHTS - EMERGENCY SAFETY ISSUE ON MOUNT MONGER ROAD	\$ 2,407.90
EFT120471	15/07/2022	THE PLANT SUPPLY CO	PARKS - PANSY 130MM, DELIVERY TO KALGOORLIE	\$ 517.00

EFT120471	15/07/2022	THE PLANT SUPPLY CO	PARKS - 80 PANSY	\$ 162.80
EFT120471	20/07/2022	THE PLANT SUPPLY CO	PARKS - PANSY 130MM, DELIVERY TO KALGOORLIE	\$ 720.50
EFT120471	4/08/2022	THE PLANT SUPPLY CO	PARKS - PANSY 130MM, DELIVERY TO KALGOORLIE	\$ 720.50
EFT120471	12/08/2022	THE PLANT SUPPLY CO	PARKS - PANSY 130MM, DELIVERY TO KALGOORLIE	\$ 924.00
EFT120472	18/08/2022	QHSE INTEGRATED SOLUTION PTY LTD	P&C - SKYTRUST SUBSCRIPTION AUGUST 2022	\$ 1,538.90
EFT120473	18/08/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - TRAINING FOR CLIENT	\$ 460.00
EFT120474	25/08/2022	RSEA PTY LTD	DEPOT - E1147 JEAN 87R EMPLOYEE 1790, OLIVER 55-332Z WHEAT SIZE 10	\$ 214.72
EFT120474	25/08/2022	RSEA PTY LTD	DEPOT - STEEL BLUE 332152 BOOT L/UP BLACK SIZE 12 EMPLOYEE 3437, E1140 JEAN STOUT 92, E1374ST L/S 2XL	\$ 284.36
EFT120475	17/08/2022	RED DESERT COOLING	WATER - REPLACEMENT FLOW METERS FOR RACE COURSE DAM PUMP 3 AND 6	\$ 10,829.94
EFT120475	17/08/2022	RED DESERT COOLING	WATER - ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER PUMP STATION - TANK SITES	\$ 126.50
EFT120475	23/08/2022	RED DESERT COOLING	WATER - ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER PUMP STATION - OLD BOULDER	\$ 3,375.55
EFT120475	26/08/2022	RED DESERT COOLING	WATER - ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER PUMP STATION - PICCADILLY STORM WATER	\$ 600.88
EFT120475	29/08/2022	RED DESERT COOLING	WATER - ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER PUMP STATION - OLD BOULDER	\$ 1,466.15
EFT120475	29/08/2022	RED DESERT COOLING	WATER - ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER PUMP STATION - RACE COURSE DAM	\$ 1,020.25
EFT120475	29/08/2022	RED DESERT COOLING	WATER - ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER PUMP STATION - TANK SITES	\$ 280.34
EFT120475	29/08/2022	RED DESERT COOLING	WATER - ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER. WORKS AT SOUTH BOULDER WASTEWATER TREATMENT PLANT	\$ 2,427.70
EFT120476	15/08/2022	NIALL ROGAN	GC - REIMBURSEMENT EXPENSES FOR IRRIGATION TRAINING IN PERTH	\$ 127.18
EFT120477	30/08/2022	SPECTRUM PICTURE FRAMING	EXEC - ELECTED MEMBERS FRAME AND PICTURES 2022	\$ 550.00
EFT120478	1/08/2022	SEATADVISOR PTY LTD (TICKETSEARCH)	GAC - BOOKING FEES FOR TICKET SALES JULY 2022	\$ 390.23
EFT120479	28/08/2022	SUSTAINABLE MACHINERY	GC - REPLACEMENT RAM CYLINDERS AND FRIGHT	\$ 238.62
EFT120479	28/08/2022	SUSTAINABLE MACHINERY	GC - REPLACEMENT RAM CYLINDERS AND FRIGHT	\$ 10,718.62
EFT120480	25/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	PARKS - DELIVERY OF 3X PALLETS FROM CARABOODA LAWN PERTH TO CKB KALGOORLIE	\$ 665.01
EFT120481	9/08/2022	JEMO PTY LTD T/A SNAP KALGOORLIE	TOURISM - AO BOARDS FOR BOULDER TOURISM PRECINCT COMMUNITY VIEWING & DISPLAY	\$ 1,156.60
EFT120482	11/08/2022	SYDNEY DANCE COMPANY	GAC - ROYALTIES FOR SYDNEY DANCE COMPANY @ 15% BOX OFFICE INCOME	\$ 991.46
EFT120483	22/08/2022	SINDICATE MANAGEMENT CO PTY LTD	PLANNING - REFUND OF PLANNING APPLICATION FEE	\$ 352.00
EFT120484	29/08/2022	SIRIRAT STAINFORTH	HCOMM - INDIVIDUAL GRANT FROM THE COMMUNITY ASSISTANCE SCHEME	\$ 500.00
EFT120485	9/08/2022	T-QUIP (TOTAL TORO)	DEPOT - ROD	\$ 42.25
EFT120485	10/08/2022	T-QUIP (TOTAL TORO)	DEPOT - FUEL LINE 1 AND RUBBER APRON	\$ 948.75
EFT120485	26/08/2022	T-QUIP (TOTAL TORO)	GC - SPOOL VALVE SEAL K, NUT-COIL	\$ 77.25
EFT120485	29/08/2022	T-QUIP (TOTAL TORO)	DEPOT - FUEL LINE	\$ 106.15
EFT120485	29/08/2022	T-QUIP (TOTAL TORO)	DEPOT - HOPPER WINDOW HANDLE	\$ 345.20
EFT120486	26/08/2022	TECHNOLOGY ONE LTD	ICT - UPGRADE INTRAMAPS V9.6 TO 22A	\$ 4,919.75
EFT120487	31/07/2022	TOTAL CONNECTIONS	DEPOT - SPRAY LANCE, DEPOT-1/2 BSPTM X 1/2 BSPTM NIPPLE, FREIGHT	\$ 1,529.64
EFT120488	22/08/2022	SPECIALIST WHOLESALERS PTY LTD T/A TRUCKLINE	DEPOT - LH & RH MIRROR HEAD FE84D	\$ 154.12
EFT120489	24/08/2022	TYRERIGHT BOULDER	DEPOT - REPAIR PUNCTURE	\$ 25.00
EFT120489	29/08/2022	TYRERIGHT BOULDER	DEPOT - YOKOHAMA 255/65R17 GO15 114H KBC 680Z	\$ 1,180.00
EFT120490	31/07/2022	IT VISION	FINANCE - ALTUS FINANCIAL SUITE - IT VISION IMPORT COAS & JOBS INTO SYNERGY PLAY AND LIVE ACCOUNTS	\$ 1,100.00

EFT120490	31/07/2022	IT VISION	FINANCE - ALTUS FINANCIAL SUITE - ITV NON ACC IMPLEMENTATION EFFORT - PROJECT MANAGEMENT & IMPLEMENTATION CONSULTING SERVICES	\$ 11,914.14
EFT120491	17/08/2022	VISSIGN AUSTRALIA PTY LTD	DEPOT - LITTER SIGN, DOGS PROHIBITED, NO ALCOHOL, NO SMOKING	\$ 739.20
EFT120492	23/08/2022	WATER CORPORATION	WATER - LIBRARY AT LOT R39223 RHODES STREET, KALGOORLIE 16/06/2002 - 22/08/2022	\$ 156.84
EFT120492	23/08/2022	WATER CORPORATION	WATER - EGCC - LOT 7315 ROBERTS ROAD - STH KALGOORLIE - 16/06/2022 - 22/08/2022	\$ 639.22
EFT120492	23/08/2022	WATER CORPORATION	WATER - RESERVE AT PRESIDENT ST - CY O'CONNOR SITE - 16/06/2022 - 22/08/2022	\$ 5,556.88
EFT120492	23/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT WILSON STREET, KALGOORLIE - 16/06/2022 - 22/08/2022	\$ 54.58
EFT120492	23/08/2022	WATER CORPORATION	WATER - TRICKLE IRRIGATION AT HAY STREET KALGOORLIE ROUNDABOUT - 16/06/2022 - 23/08/2022	\$ 332.94
EFT120492	23/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT FORREST STREET, KALGOORLIE - 15/06/2022 - 22/08/2022	\$ 103.70
EFT120492	23/08/2022	WATER CORPORATION	WATER - HALL AT 7 CONNOLLY ST SOUTH KALGOORLIE - 16/06/2022 - 22/08/2022	\$ 13.65
EFT120492	24/08/2022	WATER CORPORATION	WATER - COMMUNITY STANDPIPE AT L4872 HANNAN ST KALGOORLIE - 17/06/2022 - 23/08/2022	\$ 156.19
EFT120492	24/08/2022	WATER CORPORATION	WATER - ROAD VERGE AT EGAN STREET, KALGOORLIE - 17/06/2022 - 23/08/2022	\$ 87.33
EFT120492	24/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT HAY STREET, KALGOORLIE - 16/06/2022 - 23/08/2022	\$ 103.70
EFT120492	24/08/2022	WATER CORPORATION	WATER - GARDEN SERVICE AT HANNAN STREET - CRN HANNAN & BOULDER ROADS - 17/06/2022 - 23/08/2022	\$ 245.61
EFT120492	24/08/2022	WATER CORPORATION	WATER - CHARGES ROAD VERGE AT HANNAN ST KALGOORLIE - 17/06/2022 - 23/08/2022	\$ 1,012.46
EFT120492	25/08/2022	WATER CORPORATION	WATER - CENTRE AT HANNAN STREET, KALGOORLIE - LOT 151:152 - KALGOORLIE TOWN HALL - 15/06/2022 - 24/08/2022	\$ 150.73
EFT120492	25/08/2022	WATER CORPORATION	WATER - SHOPS AT 260 HANNAN STREET KALGOORLIE - 01/07/2022 - 31/08/2022	\$ 49.76
EFT120492	25/08/2022	WATER CORPORATION	WATER - PARK AT LOT 768 DART STREET BOULDER 17/06/2022 - 24/08/2022	\$ 611.30
EFT120492	25/08/2022	WATER CORPORATION	WATER - AMENITIES AT 17 BURT STREET, BOULDER 21/06/2002 - 23/08/2022	\$ 30.02
EFT120492	25/08/2022	WATER CORPORATION	WATER - BOULDER OVAL TOILETS AT LOT 311BURT STREET BOULDER - 22/06/2022 - 23/08/2022	\$ 775.04
EFT120492	25/08/2022	WATER CORPORATION	WATER - GARDEN AT BURT STREET, INFANT HEALTH CENTRE - 21/06/2022 - 23/08/2022	\$ 1,157.10
EFT120492	25/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT BURT ST BOULDER - 21/06/2022 - 23/08/2022	\$ 43.66
EFT120492	25/08/2022	WATER CORPORATION	WATER - SEWELL DRIVE PLAYGROUND AT LOT 3755 SEWELL DRIVE KALGOORLIE - 22/06/2022 - 21/08/2022	\$ 1,651.05
EFT120492	25/08/2022	WATER CORPORATION	WATER - GARDEN AT WILSON STREET KALGOORLIE LOT LEASE - 15/06/2022 - 24/08/2022	\$ 453.01
EFT120492	25/08/2022	WATER CORPORATION	WATER - REAR OF TOILETS AT CASSIDY STREET - ST BARBARA SQUARE GARDEN RETICULATION - 15/06/2022 - 24/08/2022	\$ 684.98
EFT120492	25/08/2022	WATER CORPORATION	WATER - BOULDER DEPOT AT LOT 560 HAMILTON STREET BOULDER - 21/06/2022 - 21/08/2022	\$ 297.46
EFT120492	25/08/2022	WATER CORPORATION	WATER - RAILWAY PARADE AT LOT 3391 HAMILTON STREET BOULDER - 21/06/2022 - 21/08/2022	\$ 3,288.45
EFT120492	25/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT BROOKMAN ST KALGOORLIE - 15/06/2022 - 24/08/2022	\$ 221.05
EFT120492	25/08/2022	WATER CORPORATION	WATER - ROAD VERGE AT CNR EGAN ST LIONEL ST BOULDER FOR ROUNDABOUT - 17/06/2022 - 24/08/2022	\$ 46.39
EFT120492	25/08/2022	WATER CORPORATION	WATER - CARETAKERS HOUSE LOOPLINE BOULDER AT LOT 3391 HAMILTON STREET BOULDER - 24/06/2002 - 25/08/2022	\$ 46.83
EFT120492	25/08/2022	WATER CORPORATION	WATER - TRICKLE IRRIGATION AT WITTENOOM STREET, BOULDER - 21/06/2022 - 24/08/2022	\$ 49.76
EFT120492	25/08/2022	WATER CORPORATION	WATER - PHOENIX PLACE PARK - 21/06/2022 - 20/08/2022	\$ 4,082.58
EFT120492	25/08/2022	WATER CORPORATION	WATER - GARDEN AT LFOP - 69 MACDONALD STREET, KALGOORLIE LOT 1140 RES 6589 - 15/06/2022 - 16/08/2022	\$ 791.41
EFT120492	25/08/2022	WATER CORPORATION	WATER - BOULDER OVAL - WITTENOOM STREET (DIGGER DAWS OVAL) - 22/06/2022 - 23/08/2022	\$ 49.76
EFT120492	25/08/2022	WATER CORPORATION	WATER - WITTENOOM STREET RESERVE LOT 311 - 22/06/2022 - 23/08/2022	\$ 2.73
EFT120492	25/08/2022	WATER CORPORATION	WATER - SHOPS AT 270 HANNAN ST - LOT 157-158 - 01/07/2002 - 31/08/2022	\$ 49.76
EFT120492	25/08/2022	WATER CORPORATION	WATER - COMMON NON-RES AT 260-272 HANNAN STREET LOT 157-159 - 15/06/2022 - 24/08/2022,	\$ 283.63
EFT120492	25/08/2022	WATER CORPORATION	WATER - SHOPS AT 268 HANNAN STREET LOT PT 158 - SERVICE CHARGE - 01/07/2022 - 31/08/2022,	\$ 49.76

EFT120492	25/08/2022	WATER CORPORATION	WATER - 1 HAMILTON ST, BOULDER LOT 3166 FROM 24/06/2022 - 24/08/2022	\$ 46.83
EFT120492	26/08/2022	WATER CORPORATION	WATER - RICHARDSON PARK AT LOT 255 RICHARDSON STREET BOULDER - 24/06/2022 - 25/08/2022	\$ 2,442.46
EFT120492	26/08/2022	WATER CORPORATION	WATER - PARK AT 47 CROWLEY GARDENS, SOMERVILLE LOT 24 - 18/06/2022 - 25/08/2022	\$ 567.63
EFT120492	26/08/2022	WATER CORPORATION	WATER - BOULDER OVAL AT LOT 311 MORAN STREET BOULDER - 21/06/2002 - 25/08/2022	\$ 1,048.57
EFT120492	26/08/2022	WATER CORPORATION	WATER - RES AT 1001 BURT STREET BOULDER ROUNDABOUT - 21/06/2022 - 25/08/2022	\$ 111.89
EFT120492	26/08/2022	WATER CORPORATION	WATER - O'CONNOR STREET ROUNDABOUT - 23/06/2022 - 25/08/2022	\$ 185.57
EFT120492	26/08/2022	WATER CORPORATION	WATER - CHAPMAN DRIVE PARK AT LOT 236 CHAPMAN DRIVE SOMERVILLE - 18/06/2022 - 25/08/2022	\$ 141.91
EFT120492	29/08/2022	WATER CORPORATION	WATER - OFFICES AT 116 BURT ST - BOULDER TOWN HALL 24/06/2002 - 25/08/2022	\$ 131.63
EFT120492	29/08/2022	WATER CORPORATION	WATER - CAMP AT BENDIGO ST SOUTH BOULDER - 26/06/2022 - 25/08/2022	\$ 38.21
EFT120492	29/08/2022	WATER CORPORATION	WATER - SEWER TREATMENT WORKS AT LOT 221 KAMBALDA ROAD BOULDER 26/06/2022 - 25/08/2022	\$ 1,683.79
EFT120492	29/08/2022	WATER CORPORATION	WATER - GRIBBLE CREEK PARK AT LOT 304 BURT STREET BOULDER - 24/06/2022 - 25/08/2022	\$ 21.83
EFT120492	29/08/2022	WATER CORPORATION	WATER - PARK AT LOT 4191 BOXHALL RETREAT BOULDER - 24/06/2022 - 25/08/2022	\$ 515.78
EFT120492	29/08/2022	WATER CORPORATION	WATER - PARK AT LOT 4253 BRACKLEMAN DRIVE BOULDER - 23/06/2022 - 25/08/2022	\$ 518.51
EFT120492	29/08/2022	WATER CORPORATION	WATER - PARK AT IVANHOE ST BOULDER LOT 4518 RES 8149 - 24/06/2022 - 25/08/2022	\$ 5.46
EFT120492	29/08/2022	WATER CORPORATION	WATER - PARK AT LOT 4401 PEARCE WAY BOULDER - 24/06/2022 - 25/08/2022	\$ 1,001.54
EFT120492	29/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT MCCLEERY STREET, SOMMERVILLE LOT ADJ L4739 - 24/06/2022 - 25/08/2022	\$ 43.66
EFT120492	29/08/2022	WATER CORPORATION	WATER - ROAD VERGE AT BROOKMAN STREET, KALGOORLIE - 15/06/2022 - 24/08/2022	\$ 161.01
EFT120492	29/08/2022	WATER CORPORATION	WATER - RAINSFORD LOOP PARK - BOULDER - AT LOT 4152 RAINSFORD LOOP BOULDER - 23/06/2022 - 26/08/2022	\$ 715.00
EFT120492	29/08/2022	WATER CORPORATION	WATER - BOULDER WAR MUSEUM AT LOT 313 BURT STREET BOULDER 24/06/2002 - 25/08/2022	\$ 24.56
EFT120492	29/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT TREVASKIS ST SOMERVILLE LOT ADJ L375 - 24/06/2022 - 25/08/2022	\$ 13.65
EFT120492	29/08/2022	WATER CORPORATION	WATER - GARDEN AT JOHNSTON ST, SOUTH KALGOORLIE - 24/06/2022 - 24/08/2022	\$ 24.56
EFT120492	29/08/2022	WATER CORPORATION	WATER - NANKIVILLE ROAD PARK AT LOT 4799 NANKIVILLE ROAD KALGOORLIE - 24/06/2022 - 25/08/2022	\$ 649.50
EFT120492	29/08/2022	WATER CORPORATION	WATER - TRICKLE IRRIGATION AT NANKIVILLE ROAD, HANNANS - 24/06/2022 - 25/08/2022	\$ 3,310.28
EFT120492	29/08/2022	WATER CORPORATION	WATER - CENTRE AT 81 PIESSE STREET, BOULDER 24/06/2002 - 25/08/2022	\$ 5.46
EFT120493	31/08/2022	WA LOCAL GOVERNMENT ASSOCIATION (WALGA)	WHS - OCCUPATIONAL HEALTH & SAFETY ONLINE LEARNING SUBSCRIPTION FOR EMPLOYEE #3372	\$ 330.00
EFT120494	29/08/2022	WIZARD PHARMACY KALGOORLIE	FINANCE - REFUND OF CREDIT BALANCE ON ACCOUNTS	\$ 259.95
EFT120495	31/08/2022	WRIGHT EXPRESS AUSTRALIA PTY LTD (PUMA)	DEPOT - FUEL CHARGES FOR AUGUST 2022	\$ 14,782.51
EFT120496	29/07/2022	WARREN SYMINTON RALPH PTY LTD	ED - GVROC ANNUAL CONTRIBUTION - PROFESSIONAL FEES REVIEW OF SIGNED DEED OF ASSIGNMENT AND ASSUMPTION	\$ 420.20
EFT120496	25/08/2022	WARREN SYMINTON RALPH PTY LTD	AIRPORT - LEASE - VARIATION AND EXTENSION	\$ 2,228.20
EFT120497	29/07/2022	ZIPFORM PTY LTD	RATES - SUPPLY OF ERATES DLX W/F L&S ENVELOPES X 13000, SUPPLY OF C4 ENVELOPES	\$ 1,028.69
EFT120498	9/08/2022	AVIS AUSTRALIA	EVENTS - HIRE CAR - SUGAR BLUE BURLESQUE	\$ 146.84
EFT120499	3/09/2022	AUSTRALIA POST (COMMISSION AND SUPPLY ONLY)	ADMIN - GENERAL POSTAGE CHARGES - AUGUST 2022	\$ 327.92
EFT120500	1/09/2022	WESTNET ENERGY (ALINTA)	GAS - 99 JOHNSTON ST SOUTH KALGOORLIE - OASIS FROM 01/08/2022-31/08/2022	\$ 29,841.66
EFT120501	25/08/2022	ABCO PRODUCTS	DEPOT - TOILET BRUSHES, ENVIROPLUS CONCENTRATED SPECIALISED CLEANER AND DISINFECTANT E-GUARD X 1L EACH, FREIGHT	\$ 722.55
EFT120502	10/07/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - VEEAM CLOUD CONNECT OFFSITE BACKUP- JULY 2022	\$ 6,992.78
EFT120502	10/07/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - LIBRARY INTERNET CONNECTION PUBLIC COMPUTERS - MONTHLY FEE - JUL/22	\$ 111.10
EFT120502	2/08/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - CCTV MAINTENANCE AUGUST 2022	\$ 6,336.67

EFT120502	2/08/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - VEEAM CLOUD CONNECT OFFSITE BACKUP - AUGUST 2022	\$ 6,992.78
EFT120502	2/08/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - LIBRARY INTERNET CONNECTION PUBLIC COMPUTERS – MONTHLY FEE - AUG/22	\$ 111.10
EFT120502	2/09/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - CCTV MAINTENANCE SEPTEMBER 2022	\$ 6,336.67
EFT120502	2/09/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - MANAGED SERVICES - SEPTEMBER 2022	\$ 19,140.00
EFT120502	2/09/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - VEEAM CLOUD CONNECT OFFSITE BACKUP- SEPT 2022	\$ 6,992.78
EFT120502	2/09/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - LIBRARY INTERNET CONNECTION PUBLIC COMPUTERS – MONTHLY FEE - SEP/22	\$ 111.10
EFT120503	4/08/2022	ARTA ENTERPRISES PTY LTD	RANGERS - COLLECTION AND IMPOUND OF ABANDONED VEHICLES	\$ 2,145.00
EFT120504	1/09/2022	AVDATA PTY LTD	AIRPORT - MONTHLY DATA RECORDING FEE 2022-07, FLIGHT DATA, ABR DATA TRANSCRIPTION	\$ 2,861.74
EFT120505	31/08/2022	ASPECT STUDIO PTY LTD	ENG - KALGOORLIE CITY CENTRE PROJECT CONSTRUCTION ADVISE AND CONSULTATION CONTRACT, PROFESSIONAL SERVICES FROM 01/08/2022-31/08/2022	\$ 7,669.75
EFT120506	7/08/2022	AIRPORT ELECTRICAL PTY LTD	AIRPORT - INSTALLATION OF PRECISION APPROACH INDICATOR LIGHTING (PAPI), INSTALLATION OF LED RUNWAY (18/36) AND TAXIWAY LIGHTING, AIRPORT LIGHTING CONTROL SYSTEM	\$ 839,875.30
EFT120507	5/09/2022	AMY ROSINA ASTILL	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120508	3/09/2022	AUSTRALIA POST- (POSTAGE ACCOUNT ONLY)	RANGERS - GENERAL POSTAGE CHARGES FOR AUGUST 2022	\$ 11,482.70
EFT120509	30/08/2022	123 DRIVE WITH ME	CDC - DRIVING LESSONS FOR CLIENTS 16/08/22	\$ 704.00
EFT120509	30/08/2022	123 DRIVE WITH ME	CDC - DRIVING LESSONS FOR CLIENTS 29/08/22 & 30/08/22	\$ 880.00
EFT120510	29/08/2022	BUNNINGS BUILDING SUPPLIES P/L	PROPERTY - BUCKET MOP, DUSTPAN BRUSH SET, MOP CONTRACTOR, STORAGE CRATE, VACUUM WET DRY, BROOM INDOOR	\$ 296.83
EFT120510	30/08/2022	BUNNINGS BUILDING SUPPLIES P/L	WATER - BAILEYS 2.4M 150KG DUAL PURPOSE LADDER	\$ 589.00
EFT120510	31/08/2022	BUNNINGS BUILDING SUPPLIES P/L	PROPERTY - ADMIN BUILDING - DOLLY PREMIER EASY ROLL	\$ 144.02
EFT120511	29/08/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	WORKS - KIT 2 PIECE COMBO MAKITA DLX2145X1	\$ 529.00
EFT120511	29/08/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - GLOVES ASSORTED SIZES	\$ 108.26
EFT120511	31/08/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - SAFETY GLASSES TINTED	\$ 183.48
EFT120511	1/09/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - FUEL CONTAINER - RED 5L	\$ 114.31
EFT120511	2/09/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - DISPOSABLE GLOVES VARIOUS SIZES	\$ 139.48
EFT120512	7/09/2022	ATO PAYG	FINANCE - PAYG TAX WITHHELD PPE 04/09/2022	\$ 216,653.00
EFT120513	5/09/2022	DEBORAH BOTICA	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120514	1/09/2022	BROWN'S PARTY HIRE	GC -TABLE BANQUET 2.4M, DELIVERY	\$ 136.40
EFT120515	7/09/2022	BIG SKY ENTERTAINMENT WA PTY LTD	EVENTS - MISS RED STAGE SHOW 15&16/10/2022	\$ 5,373.50
EFT120516	5/09/2022	JOHN JAMES MANSELL BOWLER	FINANCE - SITTING FEE, IT ALLOWANCE AND MAYORAL ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 10,102.33
EFT120517	19/08/2022	JUAN PABLO RIQUELME BASAURE	GAC - REIMBURSEMENT FOR AID AT CONCERT ON 28 05 2022	\$ 154.97
EFT120518	30/08/2022	NORTHBRIDGE ENTERPRISES UNIT TRUST T/A BBC ENTERTAINMENT	EVENTS - KIDS FEST 22 - MC ALEXANDER CIRCOSTA 15 & 16/10/2022	\$ 5,610.00
EFT120519	22/08/2022	ESTER BASLEY	FINANCE - BACKPAY FOR EMPLOYEE 1126	\$ 1,355.74
EFT120520	30/06/2022	CENTRE CARE INCORPORATED	P&C - EAP SESSION	\$ 594.00
EFT120521	7/09/2022	CITY OF KALGOORLIE-BOULDER SOCIAL CLUB	FINANCE - SOCIAL CLUB DEDUCTION AND REIMBURSEMENT PPE 04/09/2022	\$ 1,099.53
EFT120522	7/09/2022	CHILD SUPPORT AGENCY	FINANCE - CHILD SUPPORT DEDUCTION PPE 04/09/2022	\$ 894.91
EFT120523	21/08/2022	CENTURION TRANSPORT CO PTY LTD	OASIS - 1 PALLET SODIUM BICARBONATE - NON DANGEROUS GOODS , 120X120X100CM X 1250KG	\$ 189.70
EFT120523	21/08/2022	CENTURION TRANSPORT CO PTY LTD	OASIS - 1 PALLET SODIUM BICARBONATE - NON DANGEROUS GOODS , 120X120X100CM X 1250KG	\$ 79.20
EFT120524	18/08/2022	CANDY SHOP SHOW AUSTRALIA	GAC - FINAL PERFORMANCE FEE	\$ 2,300.00

EFT120524	18/08/2022	CANDY SHOP SHOW AUSTRALIA	GAC - DEPOSIT FOR SPEAKEASY AT GOLDFIELDS ART CENTRE ON SUNDAY 30 OCTOBER	\$ 1,500.00
EFT120525	5/09/2022	CABCHARGE PAYMENTS PTY LTD	EXEC - CABCHARGES AUGUST 2022	\$ 63.00
EFT120526	11/07/2022	COOLGARDIE TYRE SERVICE	DEPOT - E/MOVER PUNCTURE REPAIR	\$ 152.35
EFT120526	18/07/2022	COOLGARDIE TYRE SERVICE	DEPOT - STRIP & FIT TRUCK TYRE, TRUCK TYRE DISPOSAL	\$ 1,150.60
EFT120527	30/08/2022	CLE TOWN PLANNING & DESIGN	PLANNING - CONSULTATION FEE FOR LOCAL PLANNING POLICY REVIEW	\$ 10,273.29
EFT120528	7/09/2022	AARON JOHN CALLAN	RATES - REFUND FOR ASSESSMENT A26074	\$ 2,051.10
EFT120529	27/08/2022	DELL COMPUTER PTY LTD	ICT - DELL MONITOR - U4919DW	\$ 1,760.00
EFT120530	2/09/2022	3 DIMENSION HOLDINGS PTY LTD T/AS CAFE 312	EXEC - COUNCIL CATERING AT KALGOORLIE TOWN HALL 5/09/2022	\$ 214.50
EFT120531	5/09/2022	KIRSTY DELLAR	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120532	2/09/2022	DEBERNALES PTY LTD	EXEC - OUTSIDE CATERING - X200 PAX	\$ 5,400.00
EFT120533	29/07/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - 4 BURTON PLACE KALGOORLIE WA 6430- FROM 27/05/2022-21/07/2022	\$ 498.73
EFT120533	31/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - POWER WATCH - FOR PARKS	\$ 3,663.50
EFT120533	31/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - SEWERAGE - GATACRE ROAD SOMERVILLE FROM 29/07/2022-30/08/2022	\$ 165.98
EFT120533	31/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - PARK AT 56 SMYTHE DRIVE BROADWOOD FROM 30/06/2022-29/08/2022	\$ 120.60
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - LIGHTING OF STREET - STREETVISION - CITY STREET LIGHT POWER USAGE	\$ 96,804.32
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - PEACE PARK - LOT 3915 WORTLEY STREET KALGOORLIE FROM 05/07/2022-31/08/2022	\$ 470.47
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - USHER PARK - HAY STREET KALGOORLIE FROM 05/07/2022-31/08/2022	\$ 693.45
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - CONSUMPTION - HAMILTON STREET BOULDER FROM 05/07/2022-31/08/2022	\$ 976.53
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - PIESSE STREET CAR PARK BOULDER FROM 05/07/2022-31/08/2022	\$ 207.65
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - LOOPLINE RESERVE - LOT 1HAMILTON STREET BOULDER FROM 04/07/2022-31/08/2022	\$ 324.09
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - PIESSE STREET PARK BOULDER - FROM 05/07/2022-31/08/2022	\$ 180.91
EFT120533	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - AUX DECORATIVE LIGHTS - BURT STREET BOULDER FROM 28/07/2022-27/08/2022	\$ 559.93
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - TOILETS AT 17 BURT ST, BOULDER FROM 02/07/2022-31/08/2022	\$ 308.37
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - U2 269 DUGAN STREET KALGOORLIE - FROM 05/07/2022-30/08/2022	\$ 170.08
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - PARK AT LOT 254 RICHARDSON ST BOULDER FROM 05/07/2022-01/09/2022	\$ 341.97
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - HOPKINS PARK - 17 KILLINGTON CRESCENT BOULDER FROM 07/07/2022-02/09/2022	\$ 232.50
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - KING STREET DAM BOULDER - FROM 06/07/2022-01/09/2022	\$ 429.24
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - ANDROVICH WAY PUMP STATION - LOT 3234 PICCADILLY STREET - FROM 05/07/2022-31/08/2022	\$ 116.68
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - BURT STREET BOULDER - STREET LIGHTS FROM 02/07/2022-31/08/2022	\$ 688.33
EFT120533	5/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - BURT ST COMMUNITY HUB, 108A BURT ST BOULDER FROM 02/07/2022-31/08/2022	\$ 460.16
EFT120534	31/08/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	PROPERTY - BOULDER CAMP - TRAVELED TO SIRTE AND PUMPED OUT SEPTIC TANKS, DISPOSED OF WATER AT SBWWTP- 03/08/2022	\$ 275.00
EFT120534	31/08/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	PROPERTY - EXCAVATED BUBBLING IN CARPARK ISOLATED-LABOUR, EXCAVATION BEGAN REPAIRS ON BURST PIPE, LABOUR BACKFILLED HOLE IN CRUICKSHANK'S CARPARK AND MATERIALS	\$ 3,066.25
EFT120535	30/08/2022	ELITE GYM HIRE	OASIS - GYM WIPES PACK 800	\$ 1,368.00
EFT120535	30/08/2022	ELITE GYM HIRE	OASIS - SPEEDBALL SWIVEL, LABOUR	\$ 102.30
EFT120536	5/09/2022	KIM ECKERT	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120537	23/08/2022	EXTREME MARQUEES PTY LTD	HCOMM - STRETCH TABLE COVER - POLY - MEDIUM - 1800MM X 720MM X 610MM - SINGLE SIDED, FREIGHT	\$ 1,094.00
EFT120538	5/09/2022	FIRST NATIONAL KALGOORLIE (REFUND)	RATES - REFUND FOR ASSESSMENT A34266	\$ 788.56

EFT120539	9/05/2022	GBM OFFICE NATIONAL	OASIS - POWDER FREE DISPOSABLE GLOVES EXTRA LARGE, JUMBO ROLL TOILET 1-PLY	\$ 409.20
EFT120539	21/06/2022	GBM OFFICE NATIONAL	OASIS - HAND TOWEL	\$ 184.14
EFT120539	27/06/2022	GBM OFFICE NATIONAL	OASIS - HAND TOWEL	\$ 132.44
EFT120539	28/06/2022	GBM OFFICE NATIONAL	OASIS - HAND TOWEL	\$ 859.32
EFT120539	13/07/2022	GBM OFFICE NATIONAL	OASIS - OATES PLATINUM JANITORS CART CABINET ASSEMBLY	\$ 215.93
EFT120539	18/07/2022	GBM OFFICE NATIONAL	OASIS - HAND TOWEL	\$ 61.38
EFT120539	29/07/2022	GBM OFFICE NATIONAL	OASIS - GREEN SCRUBBING PAD, OATES EAGER BEAVER HAND TOOL, COMPACT HAND TOWEL 1-PLY 150, OATES ERGO LONG HANDLES TOILET BRUSH SET	\$ 994.04
EFT120539	1/08/2022	GBM OFFICE NATIONAL	DEPOT - PROTEXT POCKET NOTE BOOK, FINANCIAL YEAR DIARY DAY TO PAGE A5 BLACK, HB PENCIL, PAPER CLIP GIANT, MARBIG DISPLAY BOOK REFILLABLE, A4 COPY PAPER 80GSM WHITE PACK 500 SHEETS, UHU GLUE STICK MAGIC BLUE 8G, RULER 300MM, POCKET NOTE BOOK 60GSM, RULER METRIC 300MM CLEAR, RETRACTABLE BALLPOINT PENS MEDIUM BLACK, STAPLE REMOVER BLACK, FLASH DRIVE USB 2.0 16GB BLACK, CRYSTAL FILE CLASSIC SUSPENSION FILES FOOLSCAP	\$ 508.52
EFT120539	2/08/2022	GBM OFFICE NATIONAL	OASIS - INITIATIVE WHITEBOARD MARKER BULLET 2MM BLACK AND BLUE, MANILLA FOLDERS FOOLSCAP BUFF BOX 100, COLOR COPY A4 COPY PAPER, PAPER CLIP LARGE PLAIN 33MM PACK 1000, MARBIG PAPER CLIP SMALL 28MM BOX 100, INITIATIVE OFFICE TAPE 19MM X 33M CLEAR PACK 8	\$ 160.37
EFT120539	8/08/2022	GBM OFFICE NATIONAL	ENG - STATIONERY FOR OFFICE	\$ 378.83
EFT120539	19/08/2022	GBM OFFICE NATIONAL	OASIS - LIVI ESSENTIALS COMPACT HAND TOWEL, PEERLESS JAL GYM CLEAN 5LTR, INITIATIVE FACIAL TISSUES 2-PLY BOX 200, CLEANLINK MOP HEAD 400G RED AND BLUE, REGAL HEAVY DUTY BIN LINER, INITIATIVE CLEANING WIPES BLUE ROLL, INITIATIVE MAGNETIC WHITEBOARD ALUMINIUM, PEERLESS JAL SANITARY 2GO 2.6L POD, REGAL HEAVY DUTY BIN LINER 82 LITRE BLACK	\$ 1,688.65
EFT120539	30/08/2022	GBM OFFICE NATIONAL	DEPOT - 2023 YEAR PLANNER 610 X 870MM	\$ 25.12
EFT120539	31/08/2022	GBM OFFICE NATIONAL	IM - CLASSIC CUT PAPER TRIMMER A4, MARBIG EXPANDING CONVENTION SATACHEL	\$ 174.41
EFT120539	1/09/2022	GBM OFFICE NATIONAL	ICT - METER CHARGES COLOUR/BLACK	\$ 242.11
EFT120539	5/09/2022	GBM OFFICE NATIONAL	OASIS - OATES FLOORMASTE SCISSOR DUST CONTROL MOP COMPLETE ORANGE/WHITE- STADIUM FLOOR	\$ 325.40
EFT120539	6/09/2022	GBM OFFICE NATIONAL	LIBRARY - A4 ULTRA WHITE CARBON NEUTRAL COPY PAPER 80GSM, BIC CRISTAL BALLPOINT PENS MEDIUM BLACK	\$ 162.55
EFT120540	5/05/2022	GOLDEN CITY MOTORS PTY LTD	WATER - SEAT COVERS FOR NEW WATER SERVICES UTES	\$ 330.00
EFT120540	11/07/2022	GOLDEN CITY MOTORS PTY LTD	WATER - SEAT COVERS FOR NEW WATER SERVICES UTES	\$ 330.00
EFT120540	20/07/2022	GOLDEN CITY MOTORS PTY LTD	WORKSHOP -SUSPENSION KIT, FREIGHT, SUNDRIES, WHEEL ALIGNMENT, LABOUR	\$ 3,461.10
EFT120541	5/09/2022	PALACE THEATRE RECREATION CENTRE	YOUTH - 2 HOUR SESSION FOR YOUTH TO CELEBRATE BOULDER'S 125TH ANNIVERSARY, SPECTATORS	\$ 648.00
EFT120542	5/09/2022	DAVID GRILLS	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120543	31/08/2022	GENCON CIVIL PTY LTD	ENG - SUPPLY AND CONSTRUCTION OF MT MONGER ROAD OZSUN100 STABILISATION - MOBILISATION, PAVEMENTS, QUALITY REQUIREMENTS	\$ 197,621.99
EFT120544	30/08/2022	GREEN WORKZ PTY LTD	GC - SOIL TESTS	\$ 814.00
EFT120545	22/07/2022	COUNTRY CLUB INTERNATIONAL PTY LTD	DEPOT - MICROBES FOR ESD WASTE TO WATER SYSTEM	\$ 432.17
EFT120545	17/08/2022	COUNTRY CLUB INTERNATIONAL PTY LTD	GC - FLAG POLE WHITE WITH BLACK BOTTOM	\$ 2,275.90
EFT120546	29/08/2022	DAVID GOLF & ENGINEERING PTY LTD	GC - DELUXE PUTTING CUP, ANODISED FINISH, SURE PUTT SYSTEM, NUTS AND BOLTS FOR TACIT EJECTOR HANDLE, WHITE / GREEN MODUPLY, FREIGHT	\$ 2,229.70
EFT120547	2/09/2022	COCA COLA AMATIL	GC -COCA COLA, SPRITE, CASCADE, GINGER BEER, GINGER ALE BOTTLE, MT FRANKLIN STILL, MT FRANKLIN SPARKLING LEMON, POWERADE MT BLAST, POWERADE BERRY ICE, POWERADE LEMON LIME, POWERADE BLACKCURRANT, POWERADE GOLD RUSH, ESP CAFF SMOOTH CAPSULE	\$ 1,272.63
EFT120548	18/08/2022	FOSTERS GROUP T/A CARLTON UNITED BREWERIES (CUB)	GC -GT NORTHERN KEG 49.5 LT, GT NORTHERN SC 330ML BOTTLES, GT NORTHERN SC 375ML CANS, GOAT KEG 49.5 LT, CARLTON DRAUGHT 375ML CAN, PIRATE LIFE 355ML CAN, PIRATE LIFE KEG 49.5LT	\$ 1,992.52
EFT120549	1/09/2022	BIDFOOD KALGOORLIE	GOLF COURSE - FOOD SUPPLIES- BREAD ROLLS, EGGS, MAYONNAISE, MUFFINS, BISCUITS, CORN CHIPS, INSECT SPRAY, OIL, VEGETABLE, ONION RINGS	\$ 549.73

EFT120550	5/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - TRIM TREE AT VERGE OF 38 MOSCONI CIRCLE	\$ 430.54
EFT120550	5/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - 50 ADDIS STREET REMOVE LIVE TREE AND STUMP GRIND	\$ 2,302.26
EFT120550	5/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - PRUNED TREES AT 2 MCKAY STREET TO REMOVE ANY POTENTIAL HAZARDS	\$ 1,671.18
EFT120550	5/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - 94A WITTENOOM STREET BOULDER - HEAVY PRUNE TREES ON VERGE THAT ARE OVERHANGING HOUSE AND YARD	\$ 645.81
EFT120550	5/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - REMOVE X2 DEAD TREES AND STUMP GRIND AT PEARCE WAY PARK	\$ 1,020.83
EFT120550	5/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - PRUNE TREES ON VERGE OF 10 CARRINGTON STREET	\$ 475.86
EFT120550	5/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - SEWERAGE FARM - LABOUR X2 PLANT OPERATORS FOR 2 HOURS, WOOD CHIPPER AND TIP TRUCK HIRE - AUGUST 2022	\$ 1,024.23
EFT120551	28/08/2022	GARRETT HOSPITALITY REGIONAL HOTEL PTY LTD T/A THE PLAZA HOTEL KALGOORLIE	LIBRARY - ACCOMMODATION FOR VISITING AUTHOR	\$ 2,020.00
EFT120552	5/09/2022	WAYNE JOHNSON	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120553	31/08/2022	KALGOORLIE FEED BARN PTY LTD	PARKS - DUCK & TURKEY PELLETS 25KG	\$ 140.00
EFT120554	8/09/2022	KALGOORLIE METRO PROPERTY GROUP - TRUST ACCOUNT	PROPERTY - DEPOSIT FOR PURCHASE OF HOUSE ON TINDALS CRESCENT	\$ 5,000.00
EFT120555	31/08/2022	KALGOORLIE MITRE 10 (CARDAJAM PTY LTD)	PROPERTY - DOOR HARDWEAR	\$ 26.04
EFT120556	11/08/2022	LEIDOS SECURITY DETECTION & AUTOMATION AUSTRALIA GROUP PTY LTD	AIRPORT - SAMPLE TRAPS, VERIFICATION SAMPLE A, VERIFICATION SAMPLE B, KIT, SIEVE CAN 4-PK, ORIFICE FLTR, THERMAL PAPER ROLL, SHIPPING AND HANDLING CHARGE	\$ 2,293.50
EFT120556	30/08/2022	LEIDOS SECURITY DETECTION & AUTOMATION AUSTRALIA GROUP PTY LTD	AIRPORT - GLOVE, GLOVES, NITRILE X-LG - PER 300 BOX, GLOVES, NITRILE MEDIUM - PER 300 BOX, GLOVES, NITRILE SMALL - PER 300 BOX	\$ 852.50
EFT120557	7/09/2022	AUSTRALIAN SERVICES UNION	FINANCE - UNION PAYMENT PPE 04/09/2022	\$ 1,026.00
EFT120558	7/09/2022	LGRCEU	FINANCE - UNION PAYMENT PPE 04/09/2022	\$ 77.00
EFT120559	31/08/2022	MACDONALD JOHNSTON (BUCHER MUNICIPAL)	DEPOT - FITTINGS PART	\$ 188.41
EFT120560	6/09/2022	MARONI ELECTRICAL	OASIS - SUPPLY AND REPLACE FAILED SPA TIMER CONTROL SPA 1	\$ 743.60
EFT120560	6/09/2022	MARONI ELECTRICAL	OASIS - SUPPLY ONLY TWO NEW WALL MOUNTED FANS FOR GYM AREA	\$ 968.00
EFT120561	31/08/2022	MSS SECURITY PTY LTD	AIRPORT - PASSENGER & CBS SCREENING, SUPERVISOR - PASSENGER & CBS SCREENING	\$ 74,470.04
EFT120561	31/08/2022	MSS SECURITY PTY LTD	AIRPORT - BODY SCANNER	\$ 7,737.44
EFT120561	31/08/2022	MSS SECURITY PTY LTD	AIRPORT - ADDITIONAL PAX SCREENING & CBS SERVICES	\$ 6,749.03
EFT120561	31/08/2022	MSS SECURITY PTY LTD	AIRPORT - ADDITIONAL SUPERVISOR PAX SCREENING & CBS SERVICES	\$ 1,395.88
EFT120562	5/09/2022	JOHN ROWLAND MATHEW	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120563	5/09/2022	ALAIN DWAYNE MULFORD	RATES - REFUND FOR ASSESSMENT A8276	\$ 1,205.37
EFT120564	5/09/2022	MICHAEL MCKAY	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120565	6/09/2022	THEMBALAMI ALEXANDER SIVUKILE MAKORE	RATES - REFUND FOR ASSESSMENT A25135	\$ 2,486.03
EFT120566	29/08/2022	MCINTOSH AND SON	GC - 3 X JACOBSEN 15 BLADE CUTTING UNITS	\$ 16,390.00
EFT120567	7/09/2022	ATLANTA NAGEL	RATES - REFUND FOR ASSESSMENT A12693	\$ 473.35
EFT120568	2/09/2022	CHEVRON AUSTRALIA DOWNSTREAM FUELS PTY LTD	DEPOT -BULK FUEL DELIVERY WORK DEPOT	\$ 32,023.07
EFT120569	8/07/2022	THE PLANT SUPPLY CO	DEPOT - GERANIUM SURVIVOR 140MM, FREIGHT	\$ 874.50
EFT120570	7/09/2022	MAURIZIO PASSETTI	RATES - REFUND FOR ASSESSMENT A28847	\$ 73.94
EFT120571	5/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES- RECYCLED PAPER BAG, TIPTOP BREAD	\$ 33.70
EFT120571	12/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - EGGS, MUSHROOMS, COLES SILVERSIDE, CHICKEN BREAST, GOURMET TOMATOES, 4 LEAF SALAD, ICEBERG LETTUCE, CARROTS, RED ONIONS, COLES AST DONUT	\$ 159.72
EFT120571	15/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - CHINESE NOODLES, MUSHROOMS, HAS BROWNS, EGG PLANT, SWEET POTATOES, PUMPKIN, GREEN ZUCCHINI, OTTOGI SAUCE, HASS AVOCADO	\$ 163.17
EFT120571	15/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - BOK CHOY, CARROTS, CAPSICUM, CELERY, BEEF ROAST X4	\$ 150.87

EFT120571	17/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - ABBOTTS BREAD X4, BABY CUCUMBER, CARROTS, ICEBERG LETTUCE, CELERY, TOMATOES, BROCCOLI, BLACK SWAN CLASSIC X2	\$ 96.50
EFT120571	19/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - LETTUCE, PARSLEY, CAPSICUM, COLES LEAF SALAD, SPINACH, EGG PLANT, BREAD X6, BIC MEGA LIGHTERS, COCKTAIL SKEWERS, BAMBOO SKEWERS, SHARPIE FINE BLK	\$ 115.75
EFT120571	25/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES- BAMBOO SKEWERS X2, CEAN BLUE BLINIS, WOK SKIMMER, BREAD X7	\$ 46.80
EFT120571	26/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES- BREAD, MUSHROOMS, TOMATOES, ABORIO RICE, CUCUMBER, SESAME OIL, FRUIT, CORIANDER, CHERRY TOMATOES, BLACKSWAN CAVIER, BABY POTATOES, CHAMPIGNONS	\$ 156.90
EFT120571	26/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES- ICEBERG LETTUCE, ROLLED RICE PAPER, PASTA	\$ 23.40
EFT120571	28/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - CROISSANTS	\$ 20.00
EFT120571	31/08/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - LATE PAYMENT FEE	\$ 27.44
EFT120571	1/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - POTATOES, BROCCOLI, CAULIFLOWER, BROWN ONIONS, RED ONIONS, 4 LEAF BLEND, SPINACH, CARROTS, CAULIFLOWER, BROCCOLI	\$ 80.11
EFT120571	2/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - WASHED POTATOES, CARROTS, CAULIFLOWER, BROCCOLIX3, BREAD X5, FIGS, TURKISH BREAD, FRUIT, PUMPKIN, CHEESE, BLACK SESAME	\$ 200.33
EFT120571	2/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES-LETTUCE, CARROTS, BREAD	\$ 43.40
EFT120571	3/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - GOURMET TOMATOES, 4 LEAF SALAD X10, FAMILY SPINACH	\$ 59.80
EFT120571	4/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES- PIES X6 PACK	\$ 44.00
EFT120571	8/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES- MINI BAGUETTE X3, SAMOSAS, BREAD X2, HUMBERG ROLLS X2, OAT MILK, COCKTAIL SKEWERS, COCKTAIL STICKS	\$ 102.50
EFT120572	5/09/2022	AMANDA SUSAN REIDY	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120573	8/09/2022	REDCAT MEDIA PTY LTD	COMMUNITY DEVELOPMENT - YOUTH FORUM FRIDAY SEPTEMBER 2ND AT KALGOORLIE TOWN HALL FILM AND DELIVER EDITED FOOTAGE	\$ 968.00
EFT120574	7/08/2022	RABBIT LANE	EGCC - 36X CUPCAKES W R U OK TOPPERS	\$ 215.00
EFT120575	6/09/2022	RAELENE JENNIFER REID	RATES - REFUND FOR ASSESSMENT A2722	\$ 1,290.76
EFT120576	1/09/2022	SEATADVISOR PTY LTD (TICKETSEARCH)	GAC - BOOKING FEES FOR TICKET SALES FOR AUGUST 2022	\$ 594.00
EFT120577	31/08/2022	SECUREPAY PTY LTD	GAC - WEB PAYMENTS TRANSACTION FEE AUGUST 2022	\$ 84.54
EFT120578	31/08/2022	SOUTHERN CROSS AUSTEREO PTY LTD	ED - GO LOCAL FRIST - RADIO PACKAGE AUG 2022	\$ 1,375.00
EFT120579	19/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	PARKS - DELIVERY OF CHLORINE	\$ 223.71
EFT120579	19/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	PARK - DELIVERY OF PALLET FERTILISER	\$ 214.36
EFT120579	23/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	PARKS - DELIVERY OF 1X LIQUID FERTILISER & 2X 20L DRUM FERTILISER	\$ 277.34
EFT120580	31/08/2022	SOUTHERN CROSS AUSTEREO	GAC - RADIO CAMPAIGN FOR LISA WOODBROOK - MORNING MELODIES ON 31/08/2022	\$ 786.50
EFT120580	31/08/2022	SOUTHERN CROSS AUSTEREO	GAC - RADIO CAMPAIGN FOR WA OPERA - KOOLBARDI WER WARDONG	\$ 786.50
EFT120581	7/09/2022	JARON SCHIMDT	GC - REIMBURSEMENT OF FUEL AND FOOD FOR EMPLOYEE #3637 ATTENDING TRAINING IN PERTH	\$ 811.40
EFT120582	22/08/2022	RONALD SMITH	FINANCE - BACK PAY FOR EMPLOYEE 1120	\$ 1,422.01
EFT120583	2/09/2022	STEVEN TWEEDIE	PARMS - INTRO TO LOCAL GOVERNMENT TRAINING - 2 X SESSIONS & DELEGATIONS PRESENTATION TO COUNCIL 29/08/2022	\$ 2,200.00
EFT120584	30/08/2022	THE INFORMATION MANAGEMENT GROUP PTY LTD	IM - ARCHIVE BOXES (30 LITRE CAPACITY) PACK OF 100, FREIGHT	\$ 3,399.00
EFT120585	30/08/2022	THE RIGGING SHED	PROPERTY - ROOF ANCHOR INSPECTIONS ON TERMINAL ROOF AT AIRPORT	\$ 499.84
EFT120586	2/09/2022	TRAVEL MANAGERS	HEALTH - TRAVEL COSTS FOR EMPLOYEE #3806 TO TRAVEL TO PORT HEADLAND FOR CERT III INDIGENOUS ENVIRONMENTAL HEALTH	\$ 4,201.99
EFT120587	31/08/2022	VIP CLEANING WA PTY LTD	GAC - VENUE CLEANING FOR AUGUST 2022	\$ 6,578.00
EFT120588	30/08/2022	WATER CORPORATION	WATER - BOULDER DEPOT STANDPIPE AT LOT 3391 HAMILTON STREET BOULDER - 24/06/2022 - 29/08/2022	\$ 226.51
EFT120588	30/08/2022	WATER CORPORATION	WATER - ROUNDABOUT AT 1 BURT STREET, BOULDER - 23/06/2022 - 29/08/2022	\$ 92.79
EFT120588	31/08/2022	WATER CORPORATION	WATER - RECREATION CENTRE - 99 JOHNSTON STREET, BOULDER - 23/07/2022 - 29/08/2022	\$ 3,758.58

EFT120588	6/09/2022	WATER CORPORATION	WATER - SMITH PLAYGROUND - 5/07/2022 - 5/09/2022	\$ 419.55
EFT120588	6/09/2022	WATER CORPORATION	WATER - GOLF COURSE AT 91 ASLETT DRIVE, KARLKURLA - 06/07/2022 - 05/09/2022	\$ 640.51
EFT120589	5/09/2022	WA TREASURY CORPORATION	FINANCE - LOAN 353 PRINCIPAL AND INTEREST PAYMENT FOR SEPTEMBER 2022	\$ 9,582.39
EFT120590	6/08/2022	THE WEST AUSTRALIAN	EVENTS - ROAD CLOSURE NOTICE ON SATURDAY 6 AUGUST	\$ 147.98
EFT120590	13/08/2022	THE WEST AUSTRALIAN	EVENTS - ROAD CLOSURE NOTICE ON SATURDAY 13 AUGUST	\$ 147.98
EFT120590	27/08/2022	THE WEST AUSTRALIAN	MARKETING - ADVERTISING FOR KB COLLECTIVE AND GO LOCAL FIRST	\$ 1,200.00
EFT120591	5/09/2022	GLENN ANTHONY WILSON	FINANCE - SITTING FEE, IT ALLOWANCE AND DEPUTY MAYOR ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 4,548.33
EFT120592	5/09/2022	TERRENCE WINNER	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120593	31/08/2022	WARREN SYMINTON RALPH PTY LTD	PROPERTY- LEGAL ADVISE WSR REVIEWING AND RESPONDING TO ESSENTIAL LEASE TERMS	\$ 571.74
EFT120593	31/08/2022	WARREN SYMINTON RALPH PTY LTD	AIRPORT - LEGAL FEES VALUATION	\$ 578.20
EFT120593	31/08/2022	WARREN SYMINTON RALPH PTY LTD	PROPERTY - NEW LEASE - WSR LAW	\$ 1,678.20
EFT120593	31/08/2022	WARREN SYMINTON RALPH PTY LTD	PROPERTY - LEASE JESABE WARNER	\$ 1,678.20
EFT120594	5/09/2022	SUZIE WILLIAMS	FINANCE - SITTING FEE AND IT ALLOWANCE FOR MONTH OF SEPTEMBER 2022	\$ 2,697.00
EFT120595	9/09/2022	State Emergency Service - Kalgoorlie-Boulder (SES)	FINANCE - 1ST QUARTER PAYMENT 2022/2023	\$ 7,683.50
EFT120596	14/09/2022	KALGOORLIE METRO PROPERTY GROUP	PROPERTY - RENT PAYMENT FROM 19/09/2022 TO 18/10/2022	\$ 2,389.88
EFT120596	14/09/2022	KALGOORLIE METRO PROPERTY GROUP	PROPERTY - BOND PAYMENT FOR 4 WEEKS	\$ 2,200.00
EFT120597	8/07/2022	ENSURV PTY LTD ATF THE HARRIS FAMILY TRUST T/A GUARDIAN FIRST AID AND FIRE	MEN'S SHED - FIRST AID SUPPLIES	\$ 62.95
EFT120598	6/09/2022	ABCO PRODUCTS	DEPOT - TOILET ROLLS, JUMBO TOILET ROLLS, HAND TOWELS, FREIGHT	\$ 1,815.90
EFT120599	12/09/2022	ABBA WELDING SERVICES	PARKS - BACKING RING, BUTTWELD STUB FLANGE, MULTI-BEND, PIPE, POLYWELDER	\$ 1,295.82
EFT120600	1/08/2022	AUSCO BUILDING SYSTEMS	GC - OFFICE UNIT 12M X 3M AUGUST 2022	\$ 599.71
EFT120600	1/08/2022	AUSCO BUILDING SYSTEMS	GC - MODULAR OFFICE UNIT 12M X 3M AUGUST 2022	\$ 59.97
EFT120600	1/09/2022	AUSCO BUILDING SYSTEMS	GC - MODULAR OFFICE UNIT 12M X 3M SEPT 2022	\$ 599.71
EFT120600	1/09/2022	AUSCO BUILDING SYSTEMS	GC - MODULAR OFFICE UNIT 12M X 3M SEP 2022	\$ 59.97
EFT120601	1/09/2022	ALL MINE AND CONSTRUCTION TRAINING PTY LTD	CDC - CLIENT TRAINING WORKING IN CONFINED SPACES	\$ 440.00
EFT120601	6/09/2022	ALL MINE AND CONSTRUCTION TRAINING PTY LTD	CDC- FORKLIFT 2 DAY TRAINING COURSE AND WORKSAFE HIGH RISK LICENSE AT AMCT	\$ 580.00
EFT120602	9/09/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	EVENTS - PAINTER FOR ART PRIZE BOARDS.	\$ 605.00
EFT120602	9/09/2022	ANTHONY WILLIAM FLINT T/A ADMIRE PAINTING SERVICES	PROPERTY -PAINTING - ADMIRE PAINTING - PATCH PATCHING	\$ 4,081.00
EFT120603	9/09/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - MERAKI MR ENTERPRISE LICENCE 1 YEAR, MERAKI MX65 ADVANCED SECURITY LICENCE SUPPORT 1 YEAR	\$ 2,455.50
EFT120603	12/09/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - 8 X MILESTONE PROFESSIONAL PLUS LICENCES AND 3 YEARS SMA	\$ 2,816.87
EFT120604	2/09/2022	AUSTRALIAN LABORATORY SERVICES PTY LTD (ALS)	WATER - SAMPLE ANALYSIS FOR BOTH REGULATORY AND OPERATIONAL SAMPLING FOR THE SEWER, WASTEWATER TREATMENT PLANT AND RECYCLED WATER	\$ 213.12
EFT120604	6/09/2022	AUSTRALIAN LABORATORY SERVICES PTY LTD (ALS)	WATER - SAMPLE ANALYSIS FOR BOTH REGULATORY AND OPERATIONAL SAMPLING FOR THE SEWER, WASTEWATER TREATMENT PLANT AND RECYCLED WATER	\$ 147.68
EFT120604	13/09/2022	AUSTRALIAN LABORATORY SERVICES PTY LTD (ALS)	WATER - WASTE WATER TREATMENT PLANT AND RECYCLED WATER	\$ 114.95
EFT120605	8/09/2022	3E ADVANTAGE PTY LTD	ICY - FIXED RENTAL - 3E ADVANTAGE MANAGED SERVICE AUG 2022	\$ 10,092.57
EFT120606	13/09/2022	AMBER LILLEY MEDIA	EVENTS - B125 - PHOTOGRAPHY FOR MARKET AND CAR SHOW EVENT ON SATURDAY 13 AUGUST, 1PM TO 4PM	\$ 480.00
EFT120606	13/09/2022	AMBER LILLEY MEDIA	EVENTS - EXHIBITION PHOTOGRAPHY- ART PRIZE ENTRIES 2022	\$ 1,160.00
EFT120607	8/09/2022	BUNNINGS BUILDING SUPPLIES P/L	ROADS - TABLE BIFOLD TRESTLE 6FT, BBQ BUTANE GASMATE STOVE, SINGLE BURNER, BBQ FUEL GASMATE 4 PK CARTRIDGE	\$ 89.95

EFT120607	8/09/2022	BUNNINGS BUILDING SUPPLIES P/L	WORKS - GATE LATCH PINNACLE D PATTERN Z/PLATED GHS036	\$ 12.30
EFT120607	9/09/2022	BUNNINGS BUILDING SUPPLIES P/L	AIRPORT - SECATEUR GARDEN FELCO, LOPPER GARDEN FISKARS LONG HNDL PWR GEAR SMALL, RAKE GARDEN CYCLONE SUPER RAKE LONG HANDLE, GLASSES SAFETY PROTECTOR CLEAR BLACK, GLOVES NITRILE SAXON LGE, SPRAYER GARDEN NYLEX 8L HEAVY DUTY SPRAYER	\$ 302.02
EFT120608	9/09/2022	BMG PRODUCTIONS	EVENTS - AP 22 - FESTOON LIGHTING	\$ 1,097.80
EFT120608	9/09/2022	BMG PRODUCTIONS	EVENTS - AP 22 - AUDIO VISUAL REQUIREMENTS FOR AWARDS EVENING INCLUDING SETUP, PACK DOWN, LED SCREEN	\$ 5,509.35
EFT120609	7/09/2022	J BLACKWOOD & SON PTY LTD (BLACKWOODS)	DEPOT - SAFETY GLASSES TINTED	\$ 168.30
EFT120610	7/09/2022	BROWN'S PARTY HIRE	GC -PLASTIC TIPPEE CHAIRS, BANQUET TABLE, DELIVERY	\$ 233.20
EFT120611	14/09/2022	CONSTRUCTION TRAINING FUND	X9 CTF COLLECTIONS FOR AUGUST 2022	\$ 10,939.79
EFT120611	14/09/2022	CONSTRUCTION TRAINING FUND	X1 CTF COLLECTIONS - AUGUST 2022	\$ 111.75
EFT120612	9/09/2022	BATTERIES N MORE	PARKS - MOTOROLA BATTERIES	\$ 1,300.00
EFT120613	8/09/2022	BELLINI BULK HAULAGE PTY LTD	PARKS - 1SUPPLY AND DELIVERY OF CRACKER DUST	\$ 825.00
EFT120614	14/09/2022	SARAH JANE BETTS (SUPER SARAH AND FRIENDS FACEPAINTING)	GC - ART PLAQUES	\$ 199.00
EFT120615	29/08/2022	G BOWDEN PLUMBING	PROPERTY - 18-07-22 - SUPPLY AND INSTALL NEW INDUCT TOILET CISTERN TO FEMALE TOILET AT TOWN LIBRARY	\$ 1,199.00
EFT120616	31/08/2022	BC SPARKLE CLEANING	AIRPORT - WORKSHOP WEEKLY OFFICE CLEAN, FRIDAY SERVICES SCHEDULE INCLUDES: 5TH, 12TH, 19TH AND 26 AUGUST 2022	\$ 528.00
EFT120617	14/09/2022	PATRICIA BURGESS	CITY BOOKING - REFUND OF HIRE BOND AT CENTENNIAL PARK	\$ 155.00
EFT120617	14/09/2022	PATRICIA BURGESS	CITY BOOKING REFUND OF KEY BOND AT CENTENNIAL PARK	\$ 58.20
EFT120618	14/09/2022	KEVIN JOHN BARRY	RATES - REFUND FOR ASSESSMENT A25903	\$ 3,000.00
EFT120619	31/08/2022	COATES HIRE OPERATIONS PTY LTD	GC - HIRE OF MINI EXCAVATOR 5.0T INCLUDING BUCKET & MUD BUCKET - 17/08/22 TO 24/08/22	\$ 3,586.66
EFT120620	9/06/2002	BOC GASES AUSTRALIA LIMITED	DEPOT - RENTAL PERIOD 30/06-31/07	\$ 82.01
EFT120620	29/05/2022	BOC GASES AUSTRALIA LIMITED	DEPOT -RENTAL PERIOD 28/04/2022-28/05/2022	\$ 49.71
EFT120620	29/05/2022	BOC GASES AUSTRALIA LIMITED	DEPOT - RENTAL PERIOD 328/04/2022-28/05/2022	\$ 13.13
EFT120620	23/06/2022	BOC GASES AUSTRALIA LIMITED	DEPOT - RENTAL PERIOD 29.07.2022 TO 28.08.2022	\$ 149.23
EFT120620	28/08/2022	BOC GASES AUSTRALIA LIMITED	DEPOT - DAILY TRACKING FOR PERIOD 29.07.2022 TO 28.08.2022	\$ 36.58
EFT120620	28/08/2022	BOC GASES AUSTRALIA LIMITED	DEPOT - CONTAINER SERVICE - DAILY TRACKING FOR PERIOD 29.07.2022 TO 28.08.2022	\$ 13.13
EFT120621	13/09/2022	CITY OF KALGOORLIE-BOULDER	X4 BSL COMMISSION FOR AUGUST 2022	\$ 20.00
EFT120621	13/09/2022	CITY OF KALGOORLIE-BOULDER	X23 BSL COMMISSION FOR AUGUST 2022	\$ 115.00
EFT120621	13/09/2022	CITY OF KALGOORLIE-BOULDER	X1 CTF COMMISSION - AUGUST 2022	\$ 5.00
EFT120621	14/09/2022	CITY OF KALGOORLIE-BOULDER	X9 CTF COMMISSION - AUGUST 2022	\$ 74.25
EFT120621	14/09/2022	CITY OF KALGOORLIE-BOULDER	X1 CTF COMMISSION - AUGUST 2022	\$ 8.25
EFT120622	31/08/2022	CLINIPATH PATHOLOGY PTY LTD	P&C - INSTANT DRUG AND ALCOHOL TESTING FOR NEW EMPLOYEE	\$ 52.80
EFT120623	31/08/2022	CLEANAWAY	WASTE - CKB CORPORATE WASTE COLLECTION AUGUST 2022	\$ 7,021.57
EFT120623	31/08/2022	CLEANAWAY	WASTE - RESIDENTIAL RECYCLING COST AUGUST 2022	\$ 212,073.33
EFT120624	7/09/2022	CITY BUILDING SUPPLIES (CBS)	PROPERTY - ADMIN BUILDING - PLASTERING SUPPLIES FOR OFFICE RELOCATION	\$ 1,001.33
EFT120624	7/09/2022	CITY BUILDING SUPPLIES (CBS)	PROPERTY - BUILDING - OFFICE RELOCATION	\$ 507.10
EFT120625	8/09/2022	CUPCAKE CRAZEE	OASIS - 100 X MINI CUPCAKES - R U OK? DAY	\$ 150.00
EFT120626	12/09/2022	CASEY ANNE RADFORD	FINANCE - REIMBURSEMENT OF PURCHASE PENCIL CASE FOR BUSINESS UNIT DEPOT BANK BAGS	\$ 70.20
EFT120627	12/09/2022	CIVILSTORM PTY LTD	ENG - SUPPLY AND CONSTRUCTION OF SHARED USED PATH MARITANA ST - KEENAN ST	\$ 3,080.00

EFT120627	12/09/2022	CIVILSTORM PTY LTD	ENG - SUPPLY OF SCOPE WORKS - WATER BANK PROJECT	\$ 15,499.00
EFT120628	14/06/2022	CELEBRATION CITY (RED EDGE EVENTS)	EVENTS - BAR STOOLS, CANE FURNITURE SET, DELIVERY AND COLLECTION	\$ 660.00
EFT120629	6/09/2022	CREATIVE TEN SOFTWARE	AIRPORT - CLOUDTEN FIDS SUBSCRIPTION FOR AUGUST 2022	\$ 954.14
EFT120630	1/09/2022	CHRISTOPHER MARK BAYLEY T/A CRPM SERVICES HIGH PRESSURE CLEANING	RESERVES - 60 LITRES OF EZYCLEAN BLUE, DELIVERY	\$ 1,804.00
EFT120631	8/09/2022	COOPERS CARPET CLEANING	GC - CARPET CLEANING - MARQUEE	\$ 460.00
EFT120632	24/08/2022	CHRISTMAS CONCEPTS AUSTRALIA PTY LTD	EVENT - 4M GIANT WALKTHROUGH BAUBLE, 2M REINDEER AND SLEIGH PACKAGE, 2M ELEGANT STAR, 2M ELEGANT TREE, 5M ELEGANT REINDEER, FREIGHT	\$ 143,396.00
EFT120633	9/05/2022	CONCEPT MEDIA	HERITAGE -SEPTEMBER WA WILDFLOWERS	\$ 359.70
EFT120634	13/09/2022	CABLE LOCATES PTY LTD	ENG - SUPPLY OF SERVICE LINE LOCATING MARITANA ST-PICCADILLY ST - KEENAN ST - CABLE LOCATES	\$ 27,494.78
EFT120635	14/09/2022	DAVID ANTHONY DE JONG	RATES - REFUND FOR ASSESSMENT A3561	\$ 16.46
EFT120636	7/09/2022	3 DIMENSION HOLDINGS PTY LTD T/AS CAFE 312	RANGER - CATERING - RANGERS MEETING	\$ 82.50
EFT120637	13/09/2022	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY (DMIRS) - BUILDING &	X4 BSL COLLECTION FOR AUGUST 2022	\$ 226.60
EFT120637	13/09/2022	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY (DMIRS) - BUILDING &	X23 BSL COLLECTION FOR AUGUST 2022	\$ 7,704.46
EFT120637	13/09/2022	DEPARTMENT OF MINES, INDUSTRY REGULATION & SAFETY (DMIRS) - BUILDING &	X1 BSL COLLECTION FOR AUGUST 2022	\$ 77.20
EFT120638	15/09/2022	DEPARTMENT OF TREASURY	FINANCE - DEBTORS IN CREDIT - UNCLAIMED MONIES J150 AND S728	\$ 111.00
EFT120639	3/09/2022	EASTGOLD DAIRY DISTRIBUTORS	GC - MILK SUPPLIES	\$ 131.55
EFT120639	10/09/2022	EASTGOLD DAIRY DISTRIBUTORS	GC - MILK SUPPLIES	\$ 63.95
EFT120640	6/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - BOULDER ROTARY PARK - BURT STREET BOULDER FROM 07/07/2022-03/09/2022	\$ 260.22
EFT120640	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - OASIS 99 JOHNSTON STREET BOULDER - FROM 10/08/2022-13/09/2022	\$ 26,521.70
EFT120641	7/09/2022	EAGLE PETROLEUM (WA) PTY LTD	DEPOT - UNLEADED DRUMS 200L DELIVERED TO CKB WORKS DEPOT	\$ 1,155.00
EFT120642	23/03/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	PROPERTY - KARKULA PARK - PUMP OUT LONG DROP TOILET	\$ 800.00
EFT120642	23/03/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	PROPERTY - KARKURLA PARK -PUMP OUT TOILETS	\$ 520.00
EFT120642	31/08/2022	EMYJOR SERVICES PLUMBING, EXCAVATION & CONTROLLED WASTE	WATER - RECYCLED WATER NETWORK AND PUMP STATION RENEWAL AND REPLACEMENT WORKS- REPLACED STORM WATER LID WITH CAST INSERT	\$ 1,773.75
EFT120643	15/07/2022	DFES DIRECT BRIGADE ALARM MONITORING	OASIS - 1/7/22-30/6/2023 DFES DBA ANNUAL MONITORING	\$ 1,881.00
EFT120644	7/09/2022	FAIRIES AND OTHER MISCHIEF	GC - FAIRY FACE PAINTER FOR FATHERS DAY EVENT 4 SEPT 2022	\$ 300.00
EFT120645	15/09/2022	REENA FARIAS	HCOMM - INDIVIDUAL GRANT PAYMENT	\$ 500.00
EFT120646	30/06/2022	GBM OFFICE NATIONAL	FINANCE - FOLD BACK CLIP 32MM, STANDARD POST NOTES, EXECUTIVE POP UP POST IT	\$ 50.36
EFT120646	30/06/2022	GBM OFFICE NATIONAL	FINANCE - FOLD BACK CLIP 32MM, STANDARD POST NOTES, EXECUTIVE POP UP POST IT	\$ 57.31
EFT120646	19/08/2022	GBM OFFICE NATIONAL	EXEC - TORK 478746 WHITE EDGE EMBOSS DINNER NAPKIN 2 PLY QUARTERFOLD 390 X 390MM PACK 150	\$ 20.68
EFT120646	7/09/2022	GBM OFFICE NATIONAL	OASIS - LIVI ESSENTIALS COMPACT HAND TOWEL 1-PLY, OATES RED SPRAY BUFF FLOOR PAD 50CM, CLEANLINK MOP HEAD 400G RED &BLUE, GOJO LUXURY SOAP 1250ML REFILL FRESH CRANBERRY, PEERLESS JAL MICROFIBRE CLOTH GENERAL	\$ 1,991.43
EFT120647	12/09/2022	GOLDFIELDS SIGN WORKS, ENGRAVING AND TROPHY SPECIALISTS	PROPERTY - ENDOWMENT - PARKING PERMIT	\$ 30.80
EFT120647	12/09/2022	GOLDFIELDS SIGN WORKS, ENGRAVING AND TROPHY SPECIALISTS	PROPERTY - ENDOWMENT BLOCK - PARKING PERMITS	\$ 61.60
EFT120647	13/09/2022	GOLDFIELDS SIGN WORKS, ENGRAVING AND TROPHY SPECIALISTS	PROPERTY - PARKING PERMIT	\$ 30.80
EFT120648	5/09/2022	CALLION INVESTMENTS PTY LTD TRADING AS GOLDFIELDS PEST CONTROL SERVICE	GC - QUARTERLY PEST MANAGEMENT SERVICE FOR THE CLUB HOUSE AND CART SHED	\$ 660.00
EFT120649	13/09/2022	GOLDFIELDS FOOTBALL LEAGUE	CITY BOOKING - REFUND OF HALL HIRE BOND AT KALGOORLIE TOWN HALL	\$ 636.50
EFT120649	13/09/2022	GOLDFIELDS FOOTBALL LEAGUE	CITY BOOKING - KEY BOND - HIRE KTH - 27/08/2022	\$ 58.20
EFT120650	7/09/2022	GOLDFIELDS AUTO ELECTRICAL	WORKSHOP - REPLACE BATTERY AND REPAIR FAULT	\$ 439.45

EFT120650	7/09/2022	GOLDFIELDS AUTO ELECTRICAL	GC - TORO WORK MATE REPLACED BATTERIES - LABOUR	\$ 349.25
EFT120650	7/09/2022	GOLDFIELDS AUTO ELECTRICAL	WORKSHOP - REPAIR TAILLIGHTS	\$ 125.95
EFT120650	7/09/2022	GOLDFIELDS AUTO ELECTRICAL	WORKSHOP - CHANGE OUT BATTERY	\$ 664.40
EFT120651	7/09/2022	GOLDFIELDS WHOLESAL	PARKS - EGGS, FRUIT AND VEGETABLES	\$ 249.00
EFT120652	1/09/2022	GOLDFIELDS SHUTTERS & MAINTENANCE	OASIS - NEW POOL FURNITURE ASSEMBLY, HANGING NOTICE BOARD AND POOL CERTIFICATE, REPAIRS TO POOL BENCH SEATS	\$ 981.75
EFT120653	31/08/2022	GOLDFIELDS LOCKSMITHS	GAC - UNLOCK SAFE AND SHOW STAFF HOW TO ACCESS SAFE	\$ 125.00
EFT120654	2/09/2022	GRAZING LANE	YOUTH - MINI GRAZING BOX	\$ 1,080.00
EFT120655	27/08/2022	ATLAS LINEN SERVICES GOLDFIELDS	GC - CLEANING OF LINEN x6	\$ 60.72
EFT120655	12/09/2022	ATLAS LINEN SERVICES GOLDFIELDS	GC - CLEANING OF LINEN AND MATS	\$ 52.80
EFT120656	6/09/2022	COUNTRY CLUB INTERNATIONAL PTY LTD	GC - STAINLESS STEEL GOLF HIRE BUGGY (5 PACK)	\$ 808.50
EFT120657	5/09/2022	TORO AUSTRALIA GROUP SALES	GC - NSN ANNUAL SUPPORT SERVICES FOR GOLF COURSE CONTROL IRRIGATION CONTROL SYSTEM	\$ 2,574.00
EFT120658	5/09/2022	WALKERDEN GOLF AUSTRALIA PTY LTD	GC - GOLF ACCESSORIES FOR PRO SHOP STOCK	\$ 294.10
EFT120659	1/07/2022	A412 AUSCO BUILDING SYTEMS	GC - SERVICES FOR 3 AIR CONDITIONERS	\$ 659.68
EFT120660	18/07/2022	AMER SPORTS AUSTRALIA PTY LTD	GC - NEW FULL CLUB SETS FOR HIRE - PLUS FREIGHT	\$ 2,904.00
EFT120661	8/09/2022	BOC	GC - MONTHLY GAS BOTTLE RENTAL AND CHANGING OF EMPTY BOTTLE	\$ 33.12
EFT120662	9/09/2022	COCA COLA AMATIL	GC - BAR SUPPLIES FOR CLUBROOM, COCA COLA BOTTLE, COCA COLA CANS, SPRITE CANS, FANTA CANS, KIRKS GINGER BEER, POWERADE BLACKCURRANT, POWERADE GOLD RUSH, POWERADE BERRY ICE, BARISTA ICED COFFEE, BARISTA ICED CHOCOLATE, SMOOTH ESP CAFF CAPSULE, JIM BEAM COLA CAN, LIFT CAN	\$ 783.54
EFT120663	8/09/2022	FOSTERS GROUP T/A CARLTON UNITED BREWERIES (CUB)	GC - BAR SUPPLIES FOR CLUBROOM, MOUNTAIN GOAT 49.5 L KEG, PIRATE LIFE 49.5 L KEG, CARLTON DRY 49.5 L KEG, GREAT NORTHERN SUPER CRISP BOTTLES, CARLTON MID CANS, CARLTON DRAUGHT CANS, PIRATE LIFE SOUTH COAST CANS, CASCADE PREMIUM LIGHT BOTTLES, FREIGHT	\$ 1,940.97
EFT120664	12/08/2022	BIDFOOD KALGOORLIE	GC - FOOD SUPPLIES - OIL, JUICE, BREAD, CHICKEN BREAST, CHICKEN TENDERS, PRAWN CUTLETS, SPRING ROLLS, POTATO WEDGES, CHIPS, TORTILLAS, SPRING ROLLS, BEEF STRIPLON, BUTTER, CHEESE, SOUR CREAM, CHAMPIGNONS STEMS, CUPS, PLATES, POTATO CHIPS, TERIYAKI SAUCE	\$ 1,867.81
EFT120664	25/08/2022	BIDFOOD KALGOORLIE	GC - FOOD SUPPLIES - CHICKEN BREAST FILLETS AN SCHNITZEL	\$ 410.58
EFT120664	7/09/2022	BIDFOOD KALGOORLIE	GC - FOOD SUPPLIES - BREAD ROLLS, CHICKEN BREAST FILLETS, BEEF RUMP, BOOSTER CHICKEN, KORMA PASTE, QUINOA, JASMINE RICE, PEPITA SEEDS, TOMATOES, BEEF PIES	\$ 1,301.94
EFT120664	8/09/2022	BIDFOOD KALGOORLIE	GC - FOOD SUPPLIES - PORK RIBLETS, MINI MUFFINS, SANDWICH WEDGE	\$ 310.58
EFT120665	31/08/2022	ACUSHNET AUSTRALIA PTY LTD	GC - PRO SHOP STOCK	\$ 2,004.60
EFT120665	31/08/2022	ACUSHNET AUSTRALIA PTY LTD	GC - PRO SHOP STOCK	\$ 176.25
EFT120665	31/08/2022	ACUSHNET AUSTRALIA PTY LTD	GC - PRO SHOP STOCK	\$ 176.25
EFT120665	31/08/2022	ACUSHNET AUSTRALIA PTY LTD	GC - PRO SHOP STOCK	\$ 176.25
EFT120665	9/09/2022	ACUSHNET AUSTRALIA PTY LTD	GC PRO SHOP STOCK	\$ 2,297.11
EFT120666	31/08/2022	TRILITY SOLUTIONS PTY LTD (HYDRAMET PTY LTD)	RESERVES - SUPPLY AND INSTALL NEW ELECTRIC SHUTDOWN SYSTEM & DUAL POINT LEAK DETECTOR	\$ 24,750.00
EFT120666	31/08/2022	TRILITY SOLUTIONS PTY LTD (HYDRAMET PTY LTD)	OASIS - SIX MONTHLY SERVICE CHLORINE GAS	\$ 12,785.95
EFT120667	13/09/2022	ALLISON HUNTER	PROPERTY - REIMBURSEMENT FOR STOCK AT 4 BURTON PLACE	\$ 77.55
EFT120668	29/07/2022	INTEGRATED ICT (MARKET CREATION TECHNOLOGY PTY LTD)	ICT - INTERNET ACCESS JULY 2022	\$ 283.80
EFT120668	26/08/2022	INTEGRATED ICT (MARKET CREATION TECHNOLOGY PTY LTD)	ICT - INTERNET ACCESS AUGUST 2022	\$ 283.80
EFT120669	8/09/2022	JESTERS KALGOORLIE	OASIS - JESTERS ARE YOU OK DAY ORDER	\$ 110.00
EFT120670	16/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING FOR CLIENT	\$ 80.30

EFT120670	22/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING FOR CLIENT	\$ 80.30
EFT120670	23/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING EMPLOYEE #3829	\$ 278.30
EFT120670	30/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING EMPLOYEE #3833	\$ 80.30
EFT120670	30/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING EMPLOYEE #3835	\$ 278.30
EFT120670	31/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING EMPLOYEE #3834	\$ 80.30
EFT120671	12/09/2022	JORDAN SPRIGG SCULPTURES PTY LTD	EVENT - FUEL ALLOWANCE JUDGING FEE	\$ 630.00
EFT120672	8/09/2022	KARRILLON GROUNDWATER BPS PTY LTD	WATER - QUARTERLY GROUND WATER SAMPLING AND REPORTING - SEPTEMBER 2022	\$ 1,375.00
EFT120673	6/09/2022	KALGOORLIE CASE AND DRILL PTY. LTD	DEPOT - TROLLEY STOCK PICKING SPR002	\$ 730.00
EFT120673	8/09/2022	KALGOORLIE CASE AND DRILL PTY. LTD	WATER - DISINFECTANT FOR BA GEAR	\$ 399.30
EFT120673	8/09/2022	KALGOORLIE CASE AND DRILL PTY. LTD	WATER - FIRST AID KITS FOR THE WATER SERVICES UTES	\$ 407.55
EFT120674	23/08/2022	(KCLD) KAYCHLOLA'S CLEANING	PROPERTY - CLEANING FOR ADMIN, RANGERS OFFICE, GOLF COURSE, WASTE WATER, DEPOT, EGCC, MEN'S SHED ON 04-11-18-25 JULY	\$ 21,313.50
EFT120674	23/08/2022	(KCLD) KAYCHLOLA'S CLEANING	PROPERTY - GOLF COURSE SHED VALUE CLEAN	\$ 500.50
EFT120674	23/08/2022	(KCLD) KAYCHLOLA'S CLEANING	PROPERTY - CLEANING GOLF COURSE, BOULDER TOWN HALL, RAY FINLAYSON 04-11-18-25 JULY	\$ 6,835.00
EFT120675	6/09/2022	CRW HOLDINGS (WA) T/AS KALGOORLIE PAINT CENTRE	RESERVES - GALMET DURAGAL SILVER AEROS 480GM 20% BONUS, UNI PRO UNI FIBER ROLLER 270MM VALUE PK	\$ 398.20
EFT120676	9/09/2022	DEMOLITION WA PTY LTD - T/A KALGOORLIE SALVAGE AND DEMOLITION	PROPERTY - YARRI ROAD - REMOVAL OF VANITY CONTAINING ASBESTOS	\$ 1,501.50
EFT120677	31/08/2022	AIR LIQUIDE AUSTRALIA LIMITED	DEPOT - RENTAL PERIOD 01/08/2022 TO 31/08/2022	\$ 208.00
EFT120678	6/09/2022	JULIA LAWRIKSON	LIBRARY - PRESENTATION FEE FOR 1 WEEK-CBW-2022	\$ 3,135.00
EFT120679	18/05/2022	LISA WOODBROOK	GAC - PRESENTER FEE FOR FEELING WAY TOO GOOD - SONGS OF MICHAEL BUBLE ON 31ST AUG 2022	\$ 6,050.00
EFT120680	30/08/2022	MISTER SIGNS	WATER - SIGNS FOR CHLORINE STORAGE. EMERGENCY INFORMATION PLACARDS, HAZCHEM SIGNS, EYE WASH AND SAFETY SHOWER, EMPTY AND FULL MAGNETS (10 OF EACH)	\$ 1,300.20
EFT120681	8/09/2022	MCM PROTECTION PTY LTD	YOUTH - RATE FOR 1 X SECURITY GUARD PER HOUR FOR 4 HOURS	\$ 215.60
EFT120681	8/09/2022	MCM PROTECTION PTY LTD	EVENTS - B125 - 2 X SECURITY FOR MARKET AND CAR SHOW EVENT (SATURDAY 13 AUGUST, 12PM TO 5PM)	\$ 539.00
EFT120681	8/09/2022	MCM PROTECTION PTY LTD	TOWH HALL - SECURITY (X1) - 30 JULY 2022 FROM 6:00PM TO 11:30PM	\$ 296.45
EFT120682	25/08/2022	MARKETFORCE PTY LTD	EGCC - SENIORS AFTERNOON KALGOORLIE MINER 12.4X6 ADVERTS - 13/08, 20/08	\$ 967.60
EFT120683	31/08/2021	ALLRID PEST MANAGEMENT	OASIS - SCHEDULED QUARTERLY PEST TREATMENT TO PREMISES TO CONTROL RODENTS	\$ 330.00
EFT120684	9/09/2022	AARON JAMES MOHYLENKO	RATES - REFUND FOR ASSESSMENT A9589	\$ 1,000.00
EFT120686	13/09/2022	PAUL NUTTALL	PLANNING - REPAIR OF PUNCTURED TYRE FOR P653P	\$ 45.00
EFT120687	12/09/2022	NEWLAND LAND HOLDINGS PTY LTD	ENG - DEMOLITION BOND REFUND	\$ 3,090.00
EFT120688	28/08/2022	OUTBACK PARKS & LODGES PTY LTD	HEALTH - ACCOMMODATION EXPENSE FOR EMPLOYEE TRIP	\$ 418.00
EFT120688	28/08/2022	OUTBACK PARKS & LODGES PTY LTD	HEALTH - ACCOMMODATION EXPENSE FOR OFFICERS TRIP	\$ 220.00
EFT120689	16/05/2022	OVERWATCH TRAFFIC SERVICES PTY LTD	PROPERTY - ARROW BOARD DAILY RATE - 09/05/2022 TO 15/05/2022	\$ 924.00
EFT120689	23/05/2022	OVERWATCH TRAFFIC SERVICES PTY LTD	PROPERTY - ARROW BOARD DAILY RATE 16/05/2022 TO 22/05/2022	\$ 924.00
EFT120689	31/05/2022	OVERWATCH TRAFFIC SERVICES PTY LTD	PROPERTY - ARROW BOARD DAILY RATE 23/05/2022 TO 31/05/2022	\$ 1,188.00
EFT120689	31/05/2022	OVERWATCH TRAFFIC SERVICES PTY LTD	PROPERTY - TRAILER CREW	\$ 691.90
EFT120689	31/08/2022	OVERWATCH TRAFFIC SERVICES PTY LTD	ENG - EMERGENCY TRAFFIC LIGHTS ON MOUNT MONGER ROAD CONSTRUCTION TEST SECTIONS TO CONTROL NIGHT TRAFFIC AFTER RAIN EVENTS	\$ 4,347.20
EFT120690	9/09/2022	BRENDAN PETER ORLANDI	RATES - REFUND FOR ASSESSMENT A11192	\$ 2,000.00

EFT120691	1/09/2022	PFD FOOD SERVICES PTY LTD	EGCC - STL EARL GREY TEA BAGS LIPTON, 12OZ CUP DOUBLE WALL ART SER, COMPLETE HOT CHOCOLATE 2.00 CARTONS, HAND TOWEL ULTRA SLIM FOLDE 1 CARTON, 150 MILK COFFEE NICE BISCUIT PO 1 CARTON, 150 BUTTERNUT SNAP CHOC CHIP BI 2 CARTONS, 1000 BLEND 43 COFFEE STICK NESCAF, 280 DECAF COFFEE STICKS NESCAF, DELTA CREAM BUTTERNUT SNAP	\$ 949.35
EFT120691	5/09/2022	PFD FOOD SERVICES PTY LTD	EGCC - HAND TOWEL ULTRA SLIM FOLDE 1 CARTON	\$ (73.55)
EFT120692	6/09/2022	THE PLANT SUPPLY CO	PARKS - GERANIUM SURVIOURS, DELIVER TO KALGOORLIE	\$ 874.50
EFT120693	14/09/2022	MELISSA PAHL	RATES - REFUND FOR ASSESSMENT A9336	\$ 1,569.00
EFT120694	8/09/2022	PRESTON LINE MARKING	ENG - THE LINE MARKING AS PER DRAWING 10-L-100-86 AND INCLUDES THE MOBILISATION COSTS AS LISTED IN THE SPREADSHEET	\$ 3,506.80
EFT120694	14/09/2022	PRESTON LINE MARKING	ENG - LINE MARK WORKS- BURT STREET, GREGORY STREET, OSWAL STREET, HOPETOUN STREET	\$ 4,870.65
EFT120694	14/09/2022	PRESTON LINE MARKING	ENG - LINE MARK WORKS - DRAWING - 10-L-100-87	\$ 3,403.12
EFT120695	14/09/2022	TERINA PITA	HEALTH - REIMBURSEMENT OF FOOD AND FUEL PURCHASE FOR APPROVED TRAINING	\$ 207.30
EFT120696	7/09/2022	PMH ELECTRICAL CONTRACTING SERVICES PTY LTD	PROPERTY - CHECK AND REPLACE SWITCHES AT CKB BUSINESS UNIT	\$ 4,048.00
EFT120697	15/09/2022	TUA POTASI	CITY BOOKING - REFUND OF HALL HIRE BOND AT CY O'CONNOR	\$ 265.20
EFT120697	15/09/2022	TUA POTASI	CITY BOOKING - REFUND OF KEY BOND AT CY O'CONNOR	\$ 58.20
EFT120698	12/08/2022	REECE PTY LTD	GC - 1501740 PVC PRESS COUPLING #7 100MM, 1503157 PVC PRESS SLIP FIX COUPLING 100MM, FREIGHT	\$ 521.52
EFT120698	1/09/2022	REECE PTY LTD	RESERVES - ENKI MICRO JOINER 13MM	\$ 38.50
EFT120699	2/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - WORKING SAFELY AT HEIGHTS, CONFINED SPACES, DEMONSTRATE FIRE ATTACK	\$ 630.00
EFT120699	2/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - PROVIDE FIRST AID TRAINING	\$ 180.00
EFT120699	2/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - FIRST AID TRAINING	\$ 180.00
EFT120699	5/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - WORKING AT HEIGHTS TRAINING	\$ 230.00
EFT120699	7/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - FORKLIFT TRAINING FOR CLIENT AND PASSPORT PHOTOS	\$ 594.50
EFT120699	7/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - OPERATE A FORKLIFT, WORKSAFE FEE, PASSPORT PHOTOS	\$ 594.50
EFT120699	9/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - ELECTRICAL TEST AND TAG TRAINING	\$ 390.00
EFT120699	9/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	CDC - OPERATE EWP, PASSPORT PHOTOS	\$ 444.50
EFT120700	6/09/2022	RESOURCES TRADING HUB (KARRI HOLDINGS PTY LTD)	PARKS - WIPE ANTI BACTERIAL BRACKET 2.5KG 1200PC	\$ 330.00
EFT120701	27/06/2022	RELIABLE APPLIANCES	WASTE - DEGASSING OF WHITEGOODS AT LANDFILL	\$ 3,558.00
EFT120701	23/08/2022	RELIABLE APPLIANCES	WASTE - DEGASSING OF WHITEGOODS AT LANDFILL	\$ 3,074.00
EFT120702	9/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - FOOD SUPPLIES - RECYCLED PAPER, CHOC MUFFINS, BLUEBERRY MUFFINS, GOURMET TOMATOES, RED ONIONS, CONTINENTAL CUCUMBER	\$ 32.50
EFT120702	14/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - LEAF BLEND, BABY SPINACH, AND WHITE BREAD	\$ 86.10
EFT120702	14/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - CAULIFLOWER, BROCCOLI, CELERY, MASHED POTATOES, CABBAGE, CARROTS, SALMON, MUSHROOM, TOMATOES, PUMPKIN, CUCUMBER, ZUCCHINI, ONION, EGGPLANT, SUSHI, PATTY	\$ 233.39
EFT120703	17/08/2022	RSEA PTY LTD	MARKETING - WORK CLOTHES AND EQUIPMENT FOR CLIENTS	\$ 39.82
EFT120703	29/08/2022	RSEA PTY LTD	MARKETING - WORK BOOTS FOR CLIENT	\$ 159.95
EFT120703	5/09/2022	RSEA PTY LTD	MARKETING - PPE FOR CLIENT	\$ 185.20
EFT120703	7/09/2022	RSEA PTY LTD	AIRPORT - REDBACK USBOK BOOT SAFETY ELASTIC SIDED CLARET 9	\$ 159.55
EFT120703	8/09/2022	RSEA PTY LTD	GC - PANT CARGO COOL RIPSTOP KHAKI 77 REGULAR LEG - EMPLOYEE 3776	\$ 123.20
EFT120703	9/09/2022	RSEA PTY LTD	PROPERTY - ADMIN BUILDING - OFFICE RELOCATION - RSEA MIRRORS	\$ 1,696.60
EFT120704	27/07/2022	REGAL ENGINEERING	DEPOT - FABRICATE GUARD	\$ 3,575.00

EFT120705	26/08/2022	RED DESERT COOLING	PARKS - REPAIR WATER PUMP AT ANZAC MEMORIAL AT CENTENNIAL PARK	\$ 189.75
EFT120705	31/08/2022	RED DESERT COOLING	WATER - RFQ009 21/22 ELECTRICAL, INSTRUMENT AND CONTROL MAINTENANCE RECYCLED WATER. WORKS AT SOUTH BOULDER WASTEWATER TREATMENT PLANT	\$ 2,904.00
EFT120705	6/09/2022	RED DESERT COOLING	WATER - FLOW METERS FOR CKB TANKS HAMMAND PARK AND RASMUSSEN PARK	\$ 10,829.94
EFT120706	15/09/2022	ROTARY CLUB OF BOULDER	FINANCE - REFUND OF CREDIT BALANCE ON ACCOUNT	\$ 39.50
EFT120707	31/08/2022	RAMS GOLDFIELDS PTY LTD	DEPOT - 77 HOURS MACHINERY/OPERATOR HIRE TO SEPARATE WASTE FROM CLEAN FILL OVER 7 DAYS AND FUEL	\$ 27,315.75
EFT120708	8/09/2022	RABBIT LANE	EGCC - 60X R U OK CUPCAKES WITH TOPPERS	\$ 360.00
EFT120709	2/09/2022	REPCO	DEPOT - WHEEL BALANCER	\$ 3,828.00
EFT120710	6/09/2022	STRATCO	DEPOT - HASP & STAPLE SAFETY 115MM GV	\$ 85.00
EFT120711	7/09/2022	STRACHAN PLUMBING & GAS	PROPERTY - REPAIRS TO HOTWATER LINES IN BOILER ROOM OASIS	\$ 1,298.00
EFT120711	13/09/2022	STRACHAN PLUMBING & GAS	OASIS - SERVICE TAPS IN MALE AND FEMALE POOL SIDE CHANGE ROOMS LABOUR	\$ 313.50
EFT120711	13/09/2022	STRACHAN PLUMBING & GAS	OASIS - REPAIR LEAK ON SAFETY SHOWER	\$ 66.00
EFT120712	5/09/2022	CITY OF KALAMUNDA	ICT - LABOUR PROVIDED AS PER KALAMUNDA SERVICE AGREEMENT FOR MONTH OF AUGUST	\$ 1,959.98
EFT120713	2/09/2022	SOUTH METROPOLITAN TAFE	P&C - CONTROL WEEDS AND RENOVATE SPORTS TURF FOR EMPLOYEE #3153	\$ 369.25
EFT120713	2/09/2022	SOUTH METROPOLITAN TAFE	P&C - CONTROL WEEDS AND RENOVATE SPORTS TURF FOR EMPLOYEE #3324	\$ 369.25
EFT120714	3/09/2022	SHERAE KNL - PETLINK	RANGERS - PET TRANSPORT FROM AMF TO PERTH	\$ 1,595.00
EFT120715	1/09/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	RESERVES - DELIVERY OF GLYPHOSATE FROM GREEN WORKZ, PERTH TO CKB DEPOT KALGOORLIE	\$ 296.85
EFT120715	5/09/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - PICKUP AND DELIVERY FROM CARABOODA TO GOLF COURSE	\$ 2,358.18
EFT120715	6/09/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	RESERVES - DELIVERY FROM GRAFFITI GONE WA, PERTH TO CKB KALGOORLIE	\$ 116.68
EFT120715	7/09/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	RESERVES - DELIVERY OF CHLORINE BOTTLES	\$ 290.88
EFT120715	9/09/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	DEPOT - DELIVERY FROM GOLF CAR WORLD, PERTH TO CKB DEPOT KALGOORLIE	\$ 100.64
EFT120716	13/09/2022	BIKRAM SHERGILL	HEALTH - REIMBURSEMENT FOR FUEL	\$ 113.84
EFT120717	25/08/2022	SHADES OF GREY HAIRDRESSING	EGCC - DOOR PRIZES FOR SENIORS AFTERNOON 6 X \$30 SHADES OF GREY VOUCHERS	\$ 180.00
EFT120718	1/09/2022	JEMO PTY LTD T/A SNAP KALGOORLIE	GAC - A1 POSTER FOR SPEAKEASY 30TH OCTOBER 2022, A1 POSTER FOR PORTIA CLARK 30TH SEPTEMBER 2022, A1 POSTER FOR DON'T MESS WITH THE DUMMIES 5TH FEBRUARY 2023	\$ 113.99
EFT120718	9/09/2022	JEMO PTY LTD T/A SNAP KALGOORLIE	GAC - A1 POSTER X1 CATHERINE BRITT 20TH NOVEMBER 2022, A1 POSTER X2 ROCKY HORROR 5TH NOVEMBER 2022	\$ 113.98
EFT120718	12/09/2022	JEMO PTY LTD T/A SNAP KALGOORLIE	HERITAGE - BOW BANNERS BASE HEAVY DUTY SQUARE BASE	\$ 147.99
EFT120719	4/09/2022	TELSTRA CORPORATION	ICT - MOBILE 0147 151 770 USAGE FROM 04/09/2022 TO 03/10/2022	\$ 100.80
EFT120719	8/09/2022	TELSTRA CORPORATION	ICT - TELEPHONE 0400 425 225 SMS SYSTEM CHARGES FROM 08/09/2022 TO 07/10/2022	\$ 31.02
EFT120720	31/08/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	DEPOT - RFT NUMBER T011 - 20/21- SUPPLY 5000L CRS EMULSION EX-BIN TO CKB MAINTENANCE TRUCK	\$ 326.00
EFT120721	12/09/2022	T-QUIP (TOTAL TORO)	TURF - PEPO5010059 VERTI BLADE TUNGSTEN TIPPED	\$ 1,193.60
EFT120721	13/09/2022	T-QUIP (TOTAL TORO)	DEPOT - HAP01497260 SUCTION HOSE CM1600	\$ 542.50
EFT120721	14/09/2022	T-QUIP (TOTAL TORO)	TURF - WSPWX-10070 STD BLADE TO SUIT RMX	\$ 1,505.50
EFT120722	7/09/2022	TENDERLINK.COM	FINANCE - TENDER PORTAL ANNUAL FEES: 20 ERFX NOTICE PUBLICATIONS 30/09/2022 - 30/09/2023	\$ 2,955.70
EFT120723	31/08/2022	TYRERIGHT BOULDER	DEPOT - NEW TYRES AND WHEEL ALIGNMENT	\$ 785.00
EFT120723	6/09/2022	TYRERIGHT BOULDER	DEPOT - TYRES, WHEEL ALIGNMENT	\$ 1,950.00
EFT120723	7/09/2022	TYRERIGHT BOULDER	DEPOT - WANDA 23X105.50-12 8P P332 TYRES	\$ 350.00
EFT120724	31/08/2022	TRAVEL MANAGERS	P&C - FLIGHTS & ACCOMMODATION FOR CLIENT TO COMPLETE CULTURAL SURVEY REQUIREMENTS	\$ 1,287.00

EFT120724	1/09/2022	TRAVEL MANAGERS	P&C - ACCOMMODATION FOR EMPLOYEE #3153 TO TAFE ATTENDANCE IN PERTH	\$ 1,750.00
EFT120724	1/09/2022	TRAVEL MANAGERS	P&C - ACCOMMODATION FOR EMPLOYEE #3637 FOR TAFE	\$ 792.00
EFT120724	1/09/2022	TRAVEL MANAGERS	PARMS - CAR HIRE FOR EMPLOYEE #3409 FOR PARMS APPROVED TRAINING	\$ 450.38
EFT120724	1/09/2022	TRAVEL MANAGERS	P&C - TRAVEL AND ACCOMMODATION FOR EMPLOYEE #3179 FOR TRAINING IN PERTH	\$ 911.18
EFT120725	13/09/2022	UNITED STEEL T/A UNITED STEEL PERTH	PARKS - 50NB MEDIUM GAL P/E 6.500M, DELIVERY FEE	\$ 818.40
EFT120726	26/08/2022	JOY URQUHART	ED - JULY & AUGUST SUPPLIES FOR POP UP KB COLLECTIVE	\$ 262.50
EFT120727	22/06/2022	CHRISTIAN DE VIETRI	EXEC - PROVISION OF DESIGN, CREATION AND INSTALLATION FOR LANDMARK SCULPTURE - PAYMENT 2	\$ 29,700.00
EFT120728	16/08/2021	THE WORKWEAR GROUP	P&C - EMPLOYEE UNIFORM ALLOCATION EMPLOYEE #3388	\$ (14.95)
EFT120728	31/08/2022	THE WORKWEAR GROUP	P&C - EMPLOYEE UNIFORM ALLOCATION EMPLOYEE E#3379	\$ 32.00
EFT120728	31/08/2022	THE WORKWEAR GROUP	P&C - EMPLOYEE UNIFORM ALLOCATION EMPLOYEE #3719	\$ 29.85
EFT120729	8/09/2022	KEITH ROBERT JOHN WALTER	RATES - REFUND FOR ASSESSMENT A4384	\$ 5,600.00
EFT120730	9/09/2022	WA CIRCUS SCHOOL INCORPORATED	EVENTS - CIRCUS WORKSHOPS	\$ 4,932.00
EFT120731	9/09/2022	COLLEEN FLORANCE WILLIAMS	RATES - REFUND FOR ASSESSMENT A23882	\$ 1,409.03
EFT120732	15/09/2022	GREG WYNNE	CITY BOOKING - REFUND OF HIRE BOND AT HAMMOND PARK	\$ 87.00
EFT120733	5/09/2022	ZOHO CORPORATION PTY LTD	ICT - ANNUAL SUBSCRIPTION FOR 19 TECHNICIANS, 250 NODES AND CMDB ADDON	\$ 9,693.20
EFT120734	2/09/2022	AUSTRALASIAN PERFORMING RIGHT ASSOCIATION LTD - APRA/ONEMUSIC	OASIS - MUSIC LICENSING FEES 01/09/2022 - 30/11/2022	\$ 2,368.19
EFT120735	19/09/2022	WESTNET ENERGY (ALINTA)	GAS - LOT 9000 GATACRE DR BROADWOOD - OASIS PLAYING FIELDS FROM 16/06/2022 - 15/09/2022	\$ 65.30
EFT120736	15/07/2022	AVANTGARDE TECHNOLOGIES PTY LTD	ICT - CCTV MAINTENANCE JULY 2022	\$ 6,336.67
EFT120737	1/09/2022	ALLRID PEST MANAGEMENT (RENTOKIL INITIAL)	PROPERTY - ALLRID PEST INSPECTION	\$ 250.00
EFT120737	16/09/2022	ALLRID PEST MANAGEMENT (RENTOKIL INITIAL)	OASIS - MONTHLY PEST TREATMENT/ SPRAY SEPTEMBER 2022	\$ 395.00
EFT120738	14/09/2022	BUNNINGS BUILDING SUPPLIES P/L	PARKS - BUTT HINGE 100X100MM RIGHT	\$ 35.84
EFT120739	2/09/2022	BMG PRODUCTIONS	HCOMM - SET UP, PACK DOWN AND EQUIPMENT FOR YOUTH FORUM 2022	\$ 4,895.00
EFT120740	23/09/2022	ATO PAYG	FINANCE - PAYG TAX WITHHELD ONE OFF #3762	\$ 222.00
EFT120740	23/09/2022	ATO PAYG	FINANCE - PAYG TAX WITHHELD PPE 18/09/2022	\$ 227,767.00
EFT120741	15/09/2022	BATTERIES N MORE	AIRPORT - 27HR-780 DELKOR N70ZZL BATTERIES	\$ 285.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 28/07/22 - INSTALLED 4 X SHOWER ROSES IN CLUB ROOM SHOWERS AT MORRISON OVAL	\$ 352.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 29/07/22 - TESTED 1 X 25MM RPZD AT LOT 769 JORDAN STREET, KALGOORLIE	\$ 247.50
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 18/07/22 - SUPPLY AND FIT NEW FILTER HOUSING TO DRINKING FOUNTAIN IN CHANGE ROOM 2 AT RAY FINLAYSON	\$ 330.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 18/07/22 - CLEAR BLOCKED TOILET AT CENTENNIAL PARK TOILET BLOCK	\$ 154.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - CALLOUT 11/08/22 - LOCATED WATER COMPLAINT AT 308 HANNAN STREET, CARRIED OUT , PLUMBING WORKS TO HWU TO RECTIFY	\$ 627.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 01/07/22 - REPLACE OUTLET RUBBER ON MALE URINAL AT HAMMOND PARK	\$ 209.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 01/07/22 - SUPPLY AND INSTALL NEW LEVER HANDLE TIMER TAP IN ARCADE TOILET BLOCK	\$ 737.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 05/07/22 - UNBLOCK MALE TOILETS AT CENTENNIAL PARK	\$ 154.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 06/07/22 - UNBLOCK FEMALE TOILETS AND FIT NEW INLET VALVE TO TOILET AT DIGGER , DAWS OVAL	\$ 286.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 07-07-22 - CLEAR BLOCKED EXELOO TOILET AT SIR RICHARD MOORE OVAL	\$ 154.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 18/07/22 - CLEAR BLOCKED TOILET AT CENTENNIAL PARK TOILET BLOCK	\$ 154.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 15-07-22 - REPLACE WASTE LINE TO HAND BASIN AT KINGSBURY PARK TOILETS	\$ 231.00

EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - CALLOUT 12-07-22 - CLEAR BLOCKED TOILET AT MORRISON OVAL MALE TOILETS	\$ 154.00
EFT120742	29/08/2022	G BOWDEN PLUMBING	PROPERTY - PLUMBING CALLOUTS - 27/07/22 - CLEARED BLOCKED FEMALE TOILETS AND LOOKED AT ZIP BOILER UNIT	\$ 264.00
EFT120743	19/09/2022	PAUL BARRETT	EXEC - REIMBURSEMENT FOR TRAVEL EXPENSES	\$ 65.00
EFT120744	23/09/2022	CITY OF KALGOORLIE-BOULDER SOCIAL CLUB	FINANCE - SOCIAL CLUB DEDUCTION PPE 18/09/2022	\$ 416.00
EFT120745	23/09/2022	CHILD SUPPORT AGENCY	FINANCE - CHILD SUPPORT PPE 18/09/2022	\$ 1,187.47
EFT120746	10/09/2022	CITY BUILDING SUPPLIES (CBS)	PROPERTY - ADMIN OFFICE RELOCATION SUPPLIES	\$ 1,316.38
EFT120747	21/09/2022	CLONTARF FOUNDATION - GOLDFIELDS	CITY BOOKING - REALLOCATION KEY DEPOSIT T025 OASIS PLAYING FIELDS	\$ 116.40
EFT120748	12/08/2022	CIVILSTORM PTY LTD	ENG - CKB CHARLES ST PROJECT - CONSTRUCTION PHASE TECHNICAL SUPPORT	\$ 2,970.00
EFT120749	1/07/2022	LANDGATE	PLANNING - LANDGATE SERVICES	\$ 81.02
EFT120749	1/07/2022	LANDGATE	PLANNING - LANDGATE SERVICES	\$ 218.18
EFT120750	5/09/2022	DEPARTMENT OF TRANSPORT (VEHICLE SEARCH INVOICES ONLY)	RANGERS - 3xVEHICLES REGO SEARCH ENQUIRIES	\$ 12.30
EFT120750	5/09/2022	DEPARTMENT OF TRANSPORT (VEHICLE SEARCH INVOICES ONLY)	FINANCE - NUMBER PLATE SEARCHES FOR INFRINGEMENTS AUGUST 2022	\$ 336.20
EFT120751	21/09/2022	DNA LIVE EXPERIENCES PTY LTD	EVENTS - SATS 23 - 50% DEPOSIT FOR PERFORMER ON 25 FEBRUARY 2023	\$ 27,500.00
EFT120752	31/08/2022	ERTECH PTY LTD	PROJECT MANAGEMENT - KALGOORLIE CITY CENTRE ECONOMIC TRANSFORMATION PROJECT	\$ 786,003.45
EFT120753	5/07/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - STREET LIGHTS - BURT STREET FROM 05/05/2022-30/06/2022	\$ 457.57
EFT120753	10/08/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - UNIT A OSMETTI DRIVE BOULDER - OASIS CLUBROOMS - FROM 13/07/2022-09/08/2022	\$ 493.01
EFT120753	1/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - STREET LIGHTS - BURT STREET FROM 04/07/2022-31/08/2022	\$ 443.63
EFT120753	2/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - NORKAL PARK - VIVIAN STREET BOULDER FROM 06/07/2022-01/09/2022	\$ 1,195.58
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - UNIT A OSMETTI DRIVE BOULDER - OASIS CLUBROOMS - FROM 10/08/2022 -13/09/2022	\$ 1,103.81
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - EGCC - 13 ROBERTS STREET - FROM- 10/08/2022-13/09/2022	\$ 3,805.92
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - HAMMOND PARK - MEMORIAL DRIVE KALGOORLIE - FROM 10/08/2022-13/09/2022	\$ 1,660.05
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - SHEPARDSON OVAL LIGHTING AT LOT 399 PICCADILLY STREET - FROM 10/08/2022-13/09/2022	\$ 1,267.29
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - LOT 1140 MACDONALD STREET - LORD FORREST - FROM 10/08/2022-13/09/2022	\$ 493.26
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - LOT 4007 MARSHALL STREET - RFSC - BUILDING - FROM 10/08/2022-13/09/2022	\$ 1,906.97
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - CASSIDY STREET - ST BARBARA SQUARE AND STREET LIGHTS - FROM 10/08/2022-13/09/2022	\$ 332.52
EFT120753	14/09/2022	ELECTRICITY RETAIL CORPORATION T/AS SYNERGY	ELECTRICITY - CHESTERTON PUMP - LEVIATHAN STREET BOULDER WA - FROM 10/08/2022-13/09/2022	\$ 518.99
EFT120754	15/08/2022	ECONOMIC DEVELOPMENT AUSTRALIA	PARMS - FULL SUITE ECONOMIC DEVELOPMENT TRAINING FOR EMPLOYEE #2905	\$ 2,521.20
EFT120755	16/09/2022	GORDON BALFOUR EATON	RATES - REFUND FOR ASSESSMENT A3227	\$ 1,932.17
EFT120756	1/06/2022	GBM OFFICE NATIONAL	OASIS - 2 COMPUTER PRIVACY FILTER SCREENS	\$ 352.72
EFT120756	1/06/2022	GBM OFFICE NATIONAL	OASIS - 2 COMPUTER PRIVACY FILTER SCREENS	\$ 87.65
EFT120756	1/09/2022	GBM OFFICE NATIONAL	GC - A4 MANILLA FOLDER YELLOW AND RED	\$ 74.08
EFT120756	6/09/2022	GBM OFFICE NATIONAL	ICT - 13 X BRATECK DUAL MONITOR WALL MOUNTED GAS SPRING	\$ 1,255.38
EFT120756	9/09/2022	GBM OFFICE NATIONAL	OASIS - TORK 236056 A1 AIR FRESHENER SPRAY MIXED, PACK 75ML CARTON 12	\$ 230.14
EFT120756	14/09/2022	GBM OFFICE NATIONAL	PLANT - VEHICLE LOGBOOKS PVLB	\$ 389.62
EFT120756	14/09/2022	GBM OFFICE NATIONAL	DEPOT - PROTEXT POCKET NOTE BOOK, A4COPY PAPER, CHALK, BALLPOINT PENS FINE BLACK, STABILO BOSS HIGHLIGHTER, PAINT MARKER BULLET	\$ 150.36
EFT120756	14/09/2022	GBM OFFICE NATIONAL	DEPOT - COMPASS PLASTIC BUCKET 11 LITRE GREY	\$ 27.10
EFT120757	1/09/2022	CALLION INVESTMENTS PTY LTD TRADING AS GOLDFIELDS PEST CONTROL SERVICE	PARKS - BI-MONTHLY MICE TREATMENT AT HAMMOND PARK (INCLUDING NURSERY)	\$ 330.00

EFT120757	1/09/2022	CALLION INVESTMENTS PTY LTD TRADING AS GOLDFIELDS PEST CONTROL SERVICE	RESERVES - TREAT BEES IN VERGE TREE AT 221 MACDONALD ST	\$ 220.00
EFT120758	6/09/2022	GOLDFIELDS PRINTING CO PTY LTD	HEALTH - PRINTING EXPENSE OF PUBLIC BUILDING INSPECTION FORM	\$ 638.00
EFT120759	19/09/2022	GOLDFIELDS RECORDS STORAGE	HERITAGE - GOLDFIELDS RECORDS STORAGE MONTHLY USE CHARGE - AUGUST 2022	\$ 1,732.46
EFT120760	19/05/2022	GOLDFIELDS PHYSIOTHERAPY SERVICES	CDC - PRE-EMPLOYMENT MEDICAL FOR CLIENT	\$ 448.80
EFT120761	6/09/2022	GOLDFIELDS AUTO ELECTRICAL	DEPOT - HAKO, KBC674Q, CHECK FOR REVERSE BEEPER, WIRING AND REMOVE PANELS, TIDY UP LEFT HAND SIDE, CHECK VACUUM SUCTION MOTOR	\$ 897.33
EFT120761	6/09/2022	GOLDFIELDS AUTO ELECTRICAL	DEPOT - KBC841L, CHECK FOR INDICATOR, TRUCK AND TRAILER	\$ 248.05
EFT120761	6/09/2022	GOLDFIELDS AUTO ELECTRICAL	DEPOT - JD TRACTOR - KBC557G - CHECK FOR HEAD LIGHTS, STRIP OUT PANELS AND LOCATE RUBBED, FIX LOOSE CONNECTIONS BEHIND DASH	\$ 504.35
EFT120761	6/09/2022	GOLDFIELDS AUTO ELECTRICAL	DEPOT - VW TIGUAN, KBC558L, REPLACE STARTER BATTERY	\$ 374.00
EFT120761	7/09/2022	GOLDFIELDS AUTO ELECTRICAL	GC - GREENS MOWER REPAIRS - LABOUR	\$ 423.50
EFT120762	2/09/2022	GENCON CIVIL PTY LTD	ENG - THE STABILISATION OF MOUNT MONGER ROAD- VARIATION AS RESULT OF CHANGES TO CONSTRUCTION METHODOLOGY- SITE INSTRUCTION	\$ 14,314.74
EFT120763	30/08/2022	GRILLEX PTY LTD	PARKS - MISCCHARGE BUB378NCBF, MISCCHARGE BUB734NC, MISCCHARGE BUB400, FREIGHT	\$ 770.00
EFT120764	14/09/2022	GOLDFIELDS LINEMARKING	ENG - LINE MARK WORKS COTTER ST NORTH	\$ 8,817.82
EFT120764	14/09/2022	GOLDFIELDS LINEMARKING	ENG - LINE MARK WORKS INTERSECTION GEH & WILLIAMS ST	\$ 522.56
EFT120764	14/09/2022	GOLDFIELDS LINEMARKING	ENG - LINEMARK WORKS HAY STREET - HUTTON STREET - DUGAN STREET	\$ 2,118.07
EFT120764	14/09/2022	GOLDFIELDS LINEMARKING	ENG - LINE MARK WORKS 01 EGAN ST AS PER DRAWING 10_E_022	\$ 1,782.55
EFT120764	14/09/2022	GOLDFIELDS LINEMARKING	ENG - LINE MARK WORKS CHEETHAM ST LANE ST- WILSON ST	\$ 9,019.84
EFT120764	14/09/2022	GOLDFIELDS LINEMARKING	ENG - LINE MARK WORKS INTERSECTION LIONEL ST & CARRINGTON	\$ 749.60
EFT120764	14/09/2022	GOLDFIELDS LINEMARKING	ENG - LINE MARK WORKS INTERSECTION JORDEN ST & HART KERSPIEN DR	\$ 1,071.07
EFT120764	19/09/2022	GOLDFIELDS LINEMARKING	ENG - LINE MARKING WORKS - LIONEL ST & CARRINGTON ST	\$ 356.40
EFT120765	14/09/2022	GOLDFIELDS LOCKSMITHS	PARKS - RESTRICTED CUT KEY, ABLOY PROTEC SYSTEM, STAMPED	\$ 222.00
EFT120766	12/09/2022	GOLDFIELDS SETTLEMENTS	PROPERTY - 45 BATES DRIVE SOMMERVILLE - COSTS & DISBURSEMENTS, REGISTRATION OF THE TRANSFER	\$ 853.58
EFT120767	31/08/2022	HAMPTON TRANSPORT SERVICES	ROADS MAINT - MAINTENANCE GRADE TRANS ACCESS RD SLK 0.0 - 250.0	\$ 32,166.97
EFT120768	15/09/2022	TRILITY SOLUTIONS PTY LTD (HYDRAMET PTY LTD)	OASIS - SUPPLY & INSTALL 3 X CHLORINE PROBES	\$ 2,471.29
EFT120769	14/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - HEAVY PRUNE - 21 NEMESIS PLACE SOUTH KALGOORLIE	\$ 1,614.53
EFT120769	14/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - REMOVE X4 STUMPS AT OASIS MAIN CARPARK	\$ 334.24
EFT120769	14/09/2022	ELEVATED WORK SERVICES PTY LTD (PREVIOUSLY HOWE ELECTRICS)	RESERVES - REMOVE DEAD TREE AND STUMP GRIND AT 46 GRAEME STREET	\$ 2,425.75
EFT120770	10/09/2022	HOWARD & HEAVER PTY LTD t/a H+H ARCHITECTS	TOURISM - BOULDER TOURISM PRECINCT MASTERPLAN	\$ 3,052.50
EFT120771	15/09/2022	ASH VON	EVENTS - KIDSFEST 22 LIVE SKETCHIST	\$ 2,391.00
EFT120771	15/09/2022	ASH VON	EVENTS - KIDSFEST 22 LIVE SKETCHIST	\$ 292.00
EFT120772	12/09/2022	GARRETT HOSPITALITY REGIONAL HOTEL PTY LTD T/A THE PLAZA HOTEL KALGOORLIE	EVENTS - ACCOMMODATION MONDAY 12 SEPTEMBER	\$ 379.00
EFT120772	12/09/2022	GARRETT HOSPITALITY REGIONAL HOTEL PTY LTD T/A THE PLAZA HOTEL KALGOORLIE	EVENTS - ACCOMMODATION MONDAY 12 SEPTEMBER	\$ 379.00
EFT120773	29/07/2022	INTEGRATED ICT (MARKET CREATION TECHNOLOGY PTY LTD)	ICT - JULY 22 1GB OPTIC BACK HAUL	\$ 3,571.43
EFT120773	29/07/2022	INTEGRATED ICT (MARKET CREATION TECHNOLOGY PTY LTD)	ICT - JULY 22 1GB OPTIC BACK HAUL	\$ 357.14
EFT120773	26/08/2022	INTEGRATED ICT (MARKET CREATION TECHNOLOGY PTY LTD)	ICT - AUG 22 1GB OPTIC BACK HAUL	\$ 3,571.43
EFT120773	26/08/2022	INTEGRATED ICT (MARKET CREATION TECHNOLOGY PTY LTD)	ICT - AUG 22 1GB OPTIC BACK HAUL	\$ 357.14
EFT120774	2/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3822	\$ 80.30

EFT120774	2/08/2022	JOBFIT HEALTH GROUP PTY LTD	P&C - PRE-EMPLOYMENT MEDICALS, D&A TESTING & AUDIO - EMP #3825	\$ 291.50
EFT120775	15/09/2022	JOHN MATTHEW & SONS	EXEC - RENT FOR 50 EGAN STREET - LEASE IS 18 MONTHS	\$ 2,059.75
EFT120776	21/09/2022	TORAL JEBALIYA	CITY BOOKING - KEY DEPOSIT - EGCC HIRE 17/09/2022	\$ 55.00
EFT120776	21/09/2022	TORAL JEBALIYA	CITY BOOKING - HALL BOND - EGCC HIRE 17/09/2022	\$ 250.00
EFT120777	26/05/2022	KALPUMPS SALES & SERVICE	OASIS - LOWARA MECHANICAL SEAL, ORING, FREIGHT, AND LABOUR HOURS	\$ 1,230.29
EFT120777	21/07/2022	KALPUMPS SALES & SERVICE	OASIS - TO REPLACE MECHANICAL SEAL AND INSPECT	\$ 1,353.00
EFT120777	30/08/2022	KALPUMPS SALES & SERVICE	OASIS - K128700-0003-I EBARA 3LS4 40--200/1.5 3165S MOTORPUMP 1.5KW 415V 4POLE	\$ 4,642.00
EFT120778	8/09/2022	KALGOORLIE CASE AND DRILL PTY. LTD	WATER - 378 GLP	\$ 62.37
EFT120778	14/09/2022	KALGOORLIE CASE AND DRILL PTY. LTD	WATER - GLOVE BLACK NITRILE , BLACK ACE GLOVE NITRILE EXAM POWDER FREE, KLEXOVIT CUT OFF WHEEL METAL, MILWAUKEE THIN KERF MATAL SAWALL BLDE 150, RETRACTING KNIFE, UTILITY BLADES, GLOVE GLASS GRIPPER YELLOW SIZE 10	\$ 513.08
EFT120779	15/09/2022	CRW HOLDINGS (WA) T/AS KALGOORLIE PAINT CENTRE	RESERVES - ANCHOR BOND - SURFMIST/OFF WHITE AERO, WINDSPRAY/ARMOUR GREY AERO, MONUMENT AERO	\$ 311.58
EFT120780	12/09/2022	KALGOORLIE REFRIGERATION AND AIRCONDITIONING (T&J HVAC&R PTY LTD)	DEPOT - REPAIR ICE MACHINE AS NOT PRODUCING ICE	\$ 435.05
EFT120780	12/09/2022	KALGOORLIE REFRIGERATION AND AIR-CONDITIONING (T&J HVAC&R PTY LTD)	DEPOT - REPAIR WATER FOUNTAIN	\$ 225.50
EFT120781	29/06/2022	KALGOORLIE BOULDER RACING CLUB	TOURISM - KBRC RACE ROUND BOULDER CUP. BOULDER 125 RACE NAME SPONSORSHIP	\$ 4,400.00
EFT120782	10/09/2022	KAL ENGINEERING	PARKS - SITE INSPECTION/PREPARATION INCL. TRAVEL - USHER PARK - LIGHT POLE BASE INTEGRITY AUDIT, REPORTING	\$ 1,804.00
EFT120783	19/09/2022	KALGOORLIE PARTY HIRE	EVENTS - B125 - HIRE OF WHITE CHAMPAGNE CART	\$ 200.00
EFT120784	16/09/2022	STEVEN LINDSAY KNOLL	RATES - REFUND FOR ASSESSMENT A23645	\$ 5,900.00
EFT120785	7/09/2022	KALGOORLIE MITRE 10 (CARDAJAM PTY LTD)	PROPERTY - STAFF TOOLS - SAW SLIDE COMP 260MM LS1018L W/LASER MAKITA	\$ 569.00
EFT120786	3/08/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	EVENTS - TRILOGY PINOT CHARD 750ML, BROOKLAND VERSE 1 SSB 750ML, AMBERLEY S/BLANC 750ML, GREAT NORTHERN SUPER CRISP, JAMES SQUIRE 150 LASHES, GORDONS PINK GIN 700ML, SMIRNOFF VODKA 700ML, JACK DANIEL 700ML	\$ 4,288.56
EFT120787	7/09/2022	LEMMON & LIME	GAC - SCONES FOR MORNING MELODIES	\$ 145.20
EFT120788	20/09/2022	LES MILLS ASIA PASIFIC	OASIS - BODY BALANCE TRAINING COURSE - 3694	\$ 649.00
EFT120789	23/09/2022	AUSTRALIAN SERVICES UNION	FINANCE - UNION PAYMENT PPE 18/09/2022	\$ 1,026.00
EFT120790	23/09/2022	LGRCEU	FINANCE - UNION PAYMENT PPE 18/09/2022	\$ 77.00
EFT120791	6/09/2022	MARONI ELECTRICAL	PROPERTY - OASIS- SECURITY AUTO SWITCHES FOR SELECTED FANS	\$ 715.00
EFT120792	6/09/2022	MCM PROTECTION PTY LTD	PROPERTY - ALARM CODING - EGCC, WAR MUSEUM, DEPOT, GOLF COURSE	\$ 605.00
EFT120792	7/09/2022	MCM PROTECTION PTY LTD	PROPERTY - WAR MUSEUM ALARM FAULT DISABLED - CALL OUT	\$ 121.00
EFT120792	7/09/2022	MCM PROTECTION PTY LTD	HERITAGE - CALLOUT FEE AND SET UP SATURDAY DOOR OPENING SCHEDULE AND STORE ROOM DOOR WORKING AS DESIGNED IN GWM	\$ 121.00
EFT120792	8/09/2022	MCM PROTECTION PTY LTD	GAC - SECURITY FOR MULTICULTURAL COMEDY GALA ON TUESDAY 6TH SEPTEMBER 2022 6:30PM - 9:30PM	\$ 161.70
EFT120792	8/09/2022	MCM PROTECTION PTY LTD	PROPERTY - KALGOORLIE TOWN HALL - COUNCIL MEETING - 25 JULY	\$ 215.60
EFT120792	8/09/2022	MCM PROTECTION PTY LTD	PROPERTY - KALGOORLIE TOWN HALL - ORDINARY COUNCIL MEETING 22 AUGUST	\$ 188.65
EFT120792	8/09/2022	MCM PROTECTION PTY LTD	PROPERTY - KALGOORLIE TOWN HALL - AGENDA BRIEFING FORM MEETING 15TH AUGUST	\$ 107.80
EFT120792	8/09/2022	MCM PROTECTION PTY LTD	EVENTS - SECURITY 2 X GUARDS 5:30PM - 12AM	\$ 700.70
EFT120792	8/09/2022	MCM PROTECTION PTY LTD	GAC - SECURITY FOR SYDNEY DANCE COMPANY 27/07/2022 6:30PM - 9:30PM	\$ 161.70
EFT120793	18/08/2022	MODUS COMPLIANCE PTY LTD	PLANNING - BUILDING CERTIFICATION SERVICES	\$ 176.00
EFT120793	7/09/2022	MODUS COMPLIANCE PTY LTD	PLANNING - BUILDING CERTIFICATION SERVICES	\$ 704.00
EFT120794	25/08/2022	MARKETFORCE PTY LTD	MARKETING - 20/08/22 WEST AUSTRALIAN 66X1 ADVERT	\$ 642.57

EFT120794	25/08/2022	MARKETFORCE PTY LTD	MARKETING - PUBLIC HEALTH PLAN KALGOORLIE MINER ADVERT 18.8X3 - 20/08	\$ 554.83
EFT120794	25/08/2022	MARKETFORCE PTY LTD	MARKETING - 20/08/22 KALGOORLIE MINER 9X2 ADVERT	\$ 128.11
EFT120794	25/08/2022	MARKETFORCE PTY LTD	MARKETING - BUSINESS OVER COFFEE - KALGOORLIE MINER ADVERT 18.8X3 - E1022	\$ 554.83
EFT120794	25/08/2022	MARKETFORCE PTY LTD	PROPERTY - PUBLIC NOTICES - KALGOORLIE MINER	\$ 156.57
EFT120795	15/09/2022	KELSEY MAZURAK	GAC - REIMBURSEMENT FOR SHOWCASE EXPENSES FOOD AND TRANSPORT	\$ 203.66
EFT120796	29/07/2022	MCLEODS BARRISTERS & SOLICITORS	PLANNING - LEGAL EXPENSE	\$ 1,235.39
EFT120797	9/09/2022	NETLINK GROUP PTY LTD	ICT - TELSTRA TOUGH MAX PHONE, FREIGHT	\$ 454.99
EFT120798	16/09/2022	NORTON GOLD FIELDS LIMITED	RATES - REFUND FOR ASSESSMENT A35609	\$ 109.64
EFT120798	16/09/2022	NORTON GOLD FIELDS LIMITED	RATES - REFUND FOR ASSESSMENT A35606	\$ 125.89
EFT120799	31/08/2022	SANDRA KING t/a PINK SUGAR CRAFTS	EGCC - SENIORS WEEK MAC -CRAME CRAFT CLASS ALL INCLUSIVE OF SUPPLIES AND STAFF	\$ 1,000.00
EFT120800	16/09/2022	PROFESSIONALS PLATINUM	RATES - REFUND FOR ASSESSMENT A22070	\$ 513.80
EFT120801	15/09/2022	PMH ELECTRICAL CONTRACTING SERVICES PTY LTD	PROPERTY - ELECTRICAL TEST AT DEPOT, YARRI ROAD TIP, LIBRARY, BOULDER TOWNHALL, ROTARY PARK, RFSC, AIRPORT, ENDOWMENT BLOCK, KCC, ADMIN BUILDING AND OASIS	\$ 8,035.50
EFT120802	12/09/2022	ROWE SCIENTIFIC PTY LTD	WATER - PROBE CONDUCTIVITY SENSOR, ELECTRODE DOUBLE JUNCTION GEL FILLED BNC, CONDUCTIVITY SOLUTION, FREIGHT	\$ 1,153.29
EFT120803	16/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	MARKETING - CONFINED SPACES TRAINING	\$ 230.00
EFT120804	17/09/2022	RETAIL DECISIONS PTY LTD T/AS MOTORPASS (COLES)	GC - WHITE BREAD	\$ 25.80
EFT120805	9/09/2022	RSEA PTY LTD	GC - CARGO STRETCH PANT KHAKI 92 REGULAR	\$ 175.40
EFT120805	12/09/2022	RSEA PTY LTD	DEPOT - UNIFORM FOR EMPLOYEE 3801	\$ 431.45
EFT120805	12/09/2022	RSEA PTY LTD	ROADS - UNIFORM FOR EMPLOYEE 3664	\$ 142.73
EFT120805	15/09/2022	RSEA PTY LTD	MARKETING - WORK START UP CLOTHING	\$ 485.61
EFT120806	16/09/2022	LEANNE SANDRA RITCHIE	RATES - REFUND FOR ASSESSMENT A24090	\$ 4,000.00
EFT120807	9/09/2022	THE ROUND KALGOORLIE INC	ED - SPONSORSHIP FOR THE ROUND 2022	\$ 7,500.00
EFT120808	17/08/2022	REPCO	DEPOT - DEGREASER 20L	\$ 246.40
EFT120808	15/09/2022	REPCO	DEPOT - HPR 5 5W-40 205L DRUM	\$ 1,584.00
EFT120809	20/09/2022	SOLOMONS FLOORING KALGOORLIE	PROPERTY- EVENTS NEW ROOM CARPET	\$ 1,935.00
EFT120810	29/07/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - TRANSPORT FEE FOR FROM CARLTON UNITED BREWERY	\$ 221.78
EFT120810	4/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - TRANSPORT FEE FOR FROM CARLTON UNITED BREWERY	\$ 95.41
EFT120810	10/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - TRANSPORT FEE FOR FROM CARLTON UNITED BREWERY	\$ 141.47
EFT120810	12/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - TRANSPORT FEE FOR FROM CARLTON UNITED BREWERY	\$ 114.17
EFT120810	19/08/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - TRANSPORT FEE FOR FROM CARLTON UNITED BREWERY	\$ 181.19
EFT120810	2/09/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - TRANSPORT FEE FOR FROM CARLTON UNITED BREWERY	\$ 251.90
EFT120810	9/09/2022	MATCHBURY ENTERPRISES PTY LTD T/A SYKES TRANSPORT WA	GC - TRANSPORT FEE FOR FROM CARLTON UNITED BREWERY	\$ 151.81
EFT120811	20/09/2022	SMART SALARY	FINANCE - ITC AND PTC TRANSACTION AUGUST 2022	\$ 293.56
EFT120812	1/09/2022	BRADY AUSTRALIA PTY LTD T/A SETON AUSTRALIA	DEPOT - TRAFALGAR NATIONAL WORKPLACE FIRST AID KIT WALL MOUNTED METAL	\$ 745.16
EFT120813	19/09/2022	SHADES OF GREY HAIRDRESSING	EGCC - FIVE GIFT VOUCHERS OF VALUE OF THIRTY DOLLARS EACH REDEEMABLE AT SHADES OF GREY	\$ 150.00
EFT120814	21/09/2022	STONEHAM & ASSOCIATES	HEALTH - PUBLIC HEALTH PLAN FOR THE CITY OF KALGOORLIE-BOULDER	\$ 4,200.00
EFT120815	9/09/2022	NUTRIEN (TOTAL EDEN VICTORIA)	RESERVES - CLAMP COBRA	\$ 2,128.85
EFT120816	19/09/2022	THE STANDARD CREATIVE CO	EVENTS - 900MM ROUND SIGN DELIVERED TO GAC (16 SEP)	\$ 140.00

EFT120816	20/09/2022	THE STANDARD CREATIVE CO	EVENTS - WELCOME SIGN, STAND	\$ 300.00
EFT120817	13/09/2022	TUHI CLEANING SERVICES KALGOORLIE	PROPERTY - ENDOWMENT EXIT CLEAN - TO BE ON CHARGED TO TENANT	\$ 330.00
EFT120817	14/09/2022	TUHI CLEANING SERVICES KALGOORLIE	PROPERTY - GOLF COURSE, RANGER, ADMIN, CENTENNIAL PARK TOILETS, AIRPORT, GOLDFIELDS WAR MUSEUM, EGCC, MENS SHED, WASTE WATER, CY O'CONNOR, OASIS PLAYING TOILETS, LORD FORREST, BURTON PLACE CLEANERS 15/8/2022 TO 18/09/2022	\$ 14,245.00
EFT120817	15/09/2022	TUHI CLEANING SERVICES KALGOORLIE	PROPERTY - CLEAN WALLS & WINDOWS	\$ 330.00
EFT120818	19/09/2022	VIP CLEANING WA PTY LTD	EVENTS - CLEAN OF GAC - SATURDAY 17 SEPTEMBER	\$ 330.00
EFT120819	7/09/2022	WATER CORPORATION	WATER - ROUNDABOUT AT CNR THROSSELL HAY ST KALGOORLIE LOT ROAD RESERVE - 07/07/2022 - 06/09/2022	\$ 39.16
EFT120819	7/09/2022	WATER CORPORATION	WATER - MEDIAN STRIP AT NR#27 GRAEME STREET LAMINGTON LOT ROAD RESERVE - 02/07/2022 - 06/09/2022	\$ 8.39
EFT120819	7/09/2022	WATER CORPORATION	WATER - TOILETS AT LOT 4435 VIVIAN STREET, BOULDER - 24/06/2022 - 20/08/2022	\$ 8.19
EFT120819	8/09/2022	WATER CORPORATION	WATER - TRICKLE IRRIGATION AT GATACRE DR SOMERVILLE LOT ADJ TO LOT 780 JOHNSTON ST - 02/07/2022 - 07/09/2022	\$ 1,893.57
EFT120819	8/09/2022	WATER CORPORATION	WATER - RUBBISH DEPOT AT YARRI ROAD PARKESTON LOT 251 RES 41888 - 7/07/2022 - 7/09/2022	\$ 825.12
EFT120819	12/09/2022	WATER CORPORATION	WATER - PARK AT RES 11126 COLLINS STREET PICCADILLY - LOT 401 & 3596 WALLACE PARK - 19/07/2022 - 09/09/2022	\$ 360.81
EFT120819	12/09/2022	WATER CORPORATION	WATER - TOILETS AT LOT 3426L HANNAN STREET SOMERVILLE LOT 3426 RES 27173 - 08/07/2022 - 08/09/2022	\$ 89.50
EFT120819	12/09/2022	WATER CORPORATION	WATER - DEPOT AT HAY STREET, SOMERVILLE - 08/07/2022 - 08/09/2022	\$ 777.57
EFT120819	12/09/2022	WATER CORPORATION	WATER - WORKSHOP AT 4860L HAY STREET, KALGOORLIE - 08/07/2022 - 08/09/2022	\$ 74.13
EFT120819	12/09/2022	WATER CORPORATION	WATER - RESERVE AT DUGAN STREET SOMERVILLE LOT 4927 RES 9653 ROTARY PEACE PARK - 08/07/2022 - 07/09/2022	\$ 58.74
EFT120819	12/09/2022	WATER CORPORATION	WATER - 20 JORDAN STREET BROADWOOD LOT 769 - FROM 08/07/2022 - 06/09/2022	\$ 76.51
EFT120819	12/09/2022	WATER CORPORATION	WATER - VILLA HOUSE AT UNIT 2/269 DUGAN STREET SOMERVILLE - 08/07/2022 - 07/09/2022	\$ 84.18
EFT120819	12/09/2022	WATER CORPORATION	WATER - ADMIN BUILDING - 577 HANNAN STREET, KALGOORLIE	\$ 328.66
EFT120819	12/09/2022	WATER CORPORATION	WATER - PARK AT 11 COMPTON CT HANNANS LOT 4047 RES 39330 - 7/07/2022 - 8/09/2022	\$ 746.80
EFT120819	13/09/2022	WATER CORPORATION	WATER - ROUNDABOUT AT CNR MARITANA COLLINS ST PICCADILLY LOT ROAD RESERVE - 22/07/2022 - 12/09/2022	\$ 44.75
EFT120819	13/09/2022	WATER CORPORATION	WATER - ROUNDABOUT AT CNR CHAPPLE FORREST ST KALGOORLIE LOT ROAD RESERVE - 19/07/2022 - 12/09/2022	\$ 134.26
EFT120819	13/09/2022	WATER CORPORATION	WATER - GOLF COURSE AT ASLETT DRIVE KARLKURLA LOT 501 - 19/07/2022 - 12/09/2022	\$ 118.89
EFT120819	13/09/2022	WATER CORPORATION	WATER - PARK AT MEMORIAL DRIVE LAMINGTON - 21/07/2022 - 12/09/2022	\$ 1,958.10
EFT120819	13/09/2022	WATER CORPORATION	WATER - GARDEN AT MARITANA STREET KALGOORLIE LOT MEDIAN STRIP - 19/07/2022 - 12/09/2022	\$ 86.71
EFT120819	13/09/2022	WATER CORPORATION	WATER - GARDEN AT MARITANA STREET KALGOORLIE LOT LEASE - 19/07/2022 - 12/09/2022	\$ 229.35
EFT120820	16/06/2022	ENSURV PTY LTD ATF THE HARRIS FAMILY TRUST T/A GUARDIAN FIRST AID AND FIRE	OHS - REPLACEMENT OF FIRST AID SUPPLIES AT THE ADMINISTRATION BUILDING	\$ 289.65
EFT120821	28/09/2022	A LIST ENTERTAINMENT	GAC - TICKET SALES 2022	\$ 1,901.87
EFT120822	28/09/2022	RICHARD AITKEN	EVENTS - ART PRIZE 2022 BEST MIXED MEDIA&TEXTILE	\$ 1,000.00
EFT120823	31/08/2022	BOORD CONSTRUCTIONS	ENG - SUPPLY AND CONSTRUCTION OF CHARLES STREET DRAINAGE	\$ 213,262.93
EFT120824	30/07/2022	WORTHY ENGINEERING PTY LTD T/A BOYES EQUIPMENT SERVICES	ICT - SERVICE GENSET - 2 X LABOUR DIESEL MECHANIC TRADESMAN	\$ 264.00
EFT120825	28/09/2022	MICHAEL AND REGAN BREWER	ENG - CROSSOVER APPLICATION PERMIT NO 2237	\$ 1,146.00
EFT120825	28/09/2022	MICHAEL AND REGAN BREWER	ENG - CROSSOVER APPLICATION PERMIT NO 2237	\$ 1,146.00
EFT120826	28/09/2022	MELLEN BURNS	EVENTS - ART PRIZE 2022 - BEST PHOTOGRAPHY	\$ 1,000.00
EFT120827	13/07/2022	CUTTING EDGES REPLACEMENT PARTS PTY LTD	DEPOT - BOLT ON EDGE, PLOWBOLT, NUT, WASHER HARDENED FLAT	\$ 850.62
EFT120828	16/09/2022	CHAMPION SPORTS PTY LTD	GC - BUSHNELL ACCESSORIES FOR PRO SHOP STOCK	\$ 544.50
EFT120829	28/09/2022	CHRISTINE CARMODY	EVENTS - ART PRIZE 2022 FIRST NATIONS ART AWARD	\$ 3,000.00

EFT120830	22/08/2022	LANDGATE	RATES - LANDGATE GRV G2022/16 & G2022/17	\$ 1,034.15
EFT120830	26/08/2022	LANDGATE	RATES - LANDGATE UV M2022/8	\$ 637.50
EFT120830	27/09/2022	LANDGATE	RATES - LANDGATE GRV G2022/19 & G2022/20	\$ 724.77
EFT120831	28/09/2022	LORRAINE DEFLEUR	EVENTS - ART PRIZE 2022 - BEST WORK ON PAPER	\$ 1,000.00
EFT120832	19/09/2022	GBM OFFICE NATIONAL	GC - WORKER OPEN DESK, BEECH/IRONSTONE, RAPID SPAN CORNER WORKSTATION METAL MODESTY PANEL	\$ 895.92
EFT120833	28/09/2022	GOLDFIELDS ARTS CENTRE	GAC - TICKET SALES 2022	\$ 5,617.58
EFT120834	14/06/2022	GOLDFIELDS PRINTING CO PTY LTD	GMIE - COLOUR ENVELOPES	\$ 825.00
EFT120834	9/08/2022	GOLDFIELDS PRINTING CO PTY LTD	EVENTS - PRINTING OF BOOKLET	\$ 990.00
EFT120834	9/08/2022	GOLDFIELDS PRINTING CO PTY LTD	EVENTS - PRINTING OF BOOKLET	\$ 187.00
EFT120835	31/05/2022	GLOBAL INTEGRATED SOLUTIONS	AIRPORT - MAY 2022 - AU AVE CREDIT CARD PER TRANSACTION < \$500	\$ 42.46
EFT120835	17/06/2022	GLOBAL INTEGRATED SOLUTIONS	AIRPORT - EZICOM2 CMS SYSTEM JUNE 2022, SECURE DATA CONNECTION, CREDIT CARD FEE	\$ 175.33
EFT120835	30/06/2022	GLOBAL INTEGRATED SOLUTIONS	AIRPORT - JUNE 2022 - AU AVE CREDIT CARD PER TRANSACTION	\$ 4.29
EFT120835	20/07/2022	GLOBAL INTEGRATED SOLUTIONS	AIRPORT - EXICOM2 CMS SYSTEM JULY 2022, SECURE DATA CONNECTION, CREDIT CARD FEE	\$ 122.83
EFT120835	16/08/2022	GLOBAL INTEGRATED SOLUTIONS	AIRPORT - EZICOM2 CMS SYSTEM AUG 2022, SECURE DATA CONNECTION, CREDIT CARD FEE	\$ 122.83
EFT120836	13/09/2022	GREEN WORKZ PTY LTD	GC - 2 STATION DECODER, CONVERSION ASSEMBLY, AND PARTS	\$ 3,276.61
EFT120837	16/09/2022	GOLDFIELDS TRUCK POWER	DEPOT - FUEL FILTER ASSY, FILTER ASY LARGE, FREIGHT	\$ 977.90
EFT120837	16/09/2022	GOLDFIELDS TRUCK POWER	DEPOT - OIL FILTER PART, FUEL FILTER, AIR FILTER PARTS	\$ 252.43
EFT120838	9/06/2022	HOWARD & HEAVER PTY LTD t/a H+H ARCHITECTS	GMIE - CONSULTANCY FEE FOR CCC CANP	\$ 3,036.00
EFT120839	16/09/2022	HEART OF GOLD DANCE COMPANY	EVENTS - TRAINING TIME, SETUP/TAKE DOWN, ROAMING PERFORMANCE	\$ 1,800.00
EFT120840	20/09/2022	HARVEY NORMAN FURNITURE KALGOORLIE	PROPERTY - FURNISHED UNIT - WHITEHAVEN ELECTRIC LOUNGE, FLOOR RUG, DELIVERY FEE	\$ 3,664.00
EFT120841	20/09/2022	HARVEY NORMAN BEDDING KALGOORLIE	PROPERTY - FURNITURE PURCHASE - BEDDING- 2XDBL BEDS & MATTRESSES	\$ 2,272.00
EFT120842	11/09/2022	TOLL IPEC PTY LTD	WATER - COURIER COSTS FOR SAMPLE ANALYSIS	\$ 11.01
EFT120843	17/09/2022	KOMATSU AUSTRALIA PTY LTD	DEPOT - VARIOUS PARTS FOR P734Z	\$ 169.62
EFT120844	17/09/2022	KALGOORLIE METRO PROPERTY GROUP	PROPERTY - RENT 19.10.2022 - 18.11.2022	\$ 2,389.88
EFT120844	23/09/2022	KALGOORLIE METRO PROPERTY GROUP	PROPERTY - RENTAL BOND - STAFF HOUSING	\$ 1,680.00
EFT120844	23/09/2022	KALGOORLIE METRO PROPERTY GROUP	PROPERTY - RENTAL BOND FOR STAFF HOUSING	\$ 1,680.00
EFT120844	23/09/2022	KALGOORLIE METRO PROPERTY GROUP	PROPERTY - RENT PAYMENT FROM 30/09/2022 TO 29/10/2022	\$ 1,825.00
EFT120844	23/09/2022	KALGOORLIE METRO PROPERTY GROUP	PROPERTY - RENT PAYMENT FROM 30/09/2022 TO 29/10/2022	\$ 1,825.00
EFT120845	16/09/2022	KALGOORLIE MITRE 10 (CARDAJAM PTY LTD)	PROPERTY - NEW RUNNERS TO FIX LAUNDRY CUPBOARD	\$ 37.65
EFT120846	15/09/2022	LES MILLS ASIA PACIFIC INDUSTRIES	OASIS - CXWORX LES MILLS TONE - EQUIPMENT - LES MILLS SMARTBAND, FREIGHT	\$ 1,091.64
EFT120847	11/08/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GC - LIQUOR STOCK PURCHASES - 11/08/2022	\$ 707.72
EFT120847	17/08/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GC - BEVERAGES SUPPLIES 17/08/2022	\$ 1,568.55
EFT120847	26/08/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GC - BEVERAGES SUPPLIES 26/08/2022	\$ 1,490.49
EFT120847	1/09/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GC - BEVERAGES SUPPLIES 01/09/2022	\$ 2,634.55
EFT120847	14/09/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	EVENTS - AP 22 - BEVERAGES FOR ART PRIZE AWARDS EVENING (INCLUDING DELIVERY)	\$ 1,200.69
EFT120847	16/09/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GC - LIQUOR STOCK PURCHASES - 16/09/2022	\$ 761.04
EFT120847	24/09/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GC - LIQUOR STOCK PURCHASES - 24/09/2022	\$ 443.84

EFT120847	24/09/2022	LIQUOR CITY (KALGOORLIE) PTY LTD	GC - BEVERAGES SUPPLIES 24/09/2022	\$ 297.54
EFT120848	13/09/2022	ACUMENTIS (FORMERLY LMW (WA) Pty Ltd)	PROPERTY - ENDOWMENT BLOCK RENTAL VALUATIONS	\$ 1,100.00
EFT120849	5/09/2022	LOGIC ENTERPRISES (WA) PTY LTD T/AS LOGIC HEALTH	P&C - PRE-EMPLOYMENT MEDICAL AND D&A TESTING - EMP #3832	\$ 82.50
EFT120850	5/08/2022	LEIDOS SECURITY DETECTION & AUTOMATION AUSTRALIA GROUP PTY LTD	AIRPORT - EXPLOSIVES VERIFICATION KIT, SAMPLE TRAPS, 2 THERMAL PAPER	\$ 3,212.00
EFT120850	5/08/2022	LEIDOS SECURITY DETECTION & AUTOMATION AUSTRALIA GROUP PTY LTD	AIRPORT - PREVENTATIVE MAINTENANCE SERVICE OF THE AIRPORT SCREENING EQUIPMENT	\$ 29,621.08
EFT120851	28/09/2022	RYAN ANDREW LEE	EVENTS - ART PRIZE 2022 EMERGING ARTIST AWARD	\$ 2,000.00
EFT120852	1/08/2022	MCM PROTECTION PTY LTD	ICT - MONITOR	\$ 220.00
EFT120852	24/08/2022	MCM PROTECTION PTY LTD	PROPERTY - GOLF COURSE - DURESS ALARMS AT FRONT DESK	\$ 594.00
EFT120852	24/08/2022	MCM PROTECTION PTY LTD	ICT - LORD FORREST OLYMPIC POOL CCTV	\$ 121.00
EFT120852	16/09/2022	MCM PROTECTION PTY LTD	PROPERTY - GAC CALL OUT TO ADD CODE FOR CLEANERS AND CHANGE ARMING TIME	\$ 121.00
EFT120852	16/09/2022	MCM PROTECTION PTY LTD	PROPERTY - AIRPORT CALL OUT TO CHANGE ARMING TIME DUE TO CLEANERS ON SITE	\$ 121.00
EFT120853	29/07/2022	MCLEODS BARRISTERS & SOLICITORS	PLANNING - LEGAL EXPENSE	\$ 4,470.93
EFT120854	13/09/2022	AMGROW AUSTRALIA (NUTURF)	GC - LEXICON INTRINSIC BRAND FUNGICIDE DRUM	\$ 1,694.00
EFT120854	14/09/2022	AMGROW AUSTRALIA (NUTURF)	GC - FERROUS SULPHATE HEPTAHYDRATE 25KG	\$ 1,100.00
EFT120855	21/09/2022	SHIRLEY NELSON	RATES- REFUND FOR ASSESSMENT A25664	\$ 576.92
EFT120856	28/09/2022	ELZANDI NICHOLLS	OASIS - TRAINING REIMBURSEMENT - PARMS	\$ 1,485.00
EFT120857	20/07/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - RSK60C, RSK60C, Z1034 FUEL FILTER, Z596 OIL SPIN ON FILTER	\$ 424.33
EFT120857	20/07/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - RSK60C, RSK60C, Z1034 FUEL FILTER, Z596 OIL SPIN ON FILTER	\$ 63.80
EFT120857	21/07/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - A1952 AIR FILTER, DEPOT - RCA337P CABIN AIR FILTER	\$ 57.21
EFT120857	26/08/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - L/SPR RSD XTRA HD 5+2 LEAF, MT-LEAF SPRING SHACKLE-GREASABLE, PIN-GREASABLE, BUSH KIT-SPRING EYE, BUSH KIT-SPRING EYE, U BOLT	\$ 447.54
EFT120857	26/08/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - L/SPR RSD XTRA HD 5+2 LEAF	\$ 212.30
EFT120857	26/08/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - PIN - GREASABLE	\$ 11.28
EFT120857	16/09/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - FILTER KIT ACK17, AIR FILTER , A1975, OIL FILTER , Z1096	\$ 314.55
EFT120857	19/09/2022	GPC ASIA PACIFIC PTY LTD T/A NAPA AUTO PART	DEPOT - FILTER KIT ACK17	\$ 132.39
EFT120858	28/09/2022	DANIEL PATRICK NOLAN	RATES - REFUND FOR ASSESSMENT A2657	\$ 2,727.57
EFT120859	28/09/2022	N&K PHILLIPS	FINANCE - REFUND OF CREDIT BALANCE ON ACCOUNT	\$ 30.31
EFT120860	13/09/2022	OASIS PACIFIC PTY LTD T/A OASIS TURF	GC - TERRAPLEX 10L UNITS	\$ 3,327.50
EFT120861	29/08/2022	TKPH PTY LTD T/A OTR TYRES	DEPOT - STRIP AND FIT RUNOUT TO POS 3	\$ 137.50
EFT120861	30/08/2022	TKPH PTY LTD T/A OTR TYRES	DEPOT - STRIP AND INSPECT POS 4, COLD CURE AND REFIT, CHECK ALL PRESSURES	\$ 377.91
EFT120861	5/09/2022	TKPH PTY LTD T/A OTR TYRES	DEPOT - STRIP, CLEAN AND INSPECT POS 6, CARRY OUT PUNCTURE AND REFIT	\$ 49.50
EFT120861	16/09/2022	TKPH PTY LTD T/A OTR TYRES	DEPOT - REPLACE 2 X STEERS	\$ 878.90
EFT120862	28/09/2022	AISHA OTHMANI	EVENTS - ART PRIZE 2022 BEST 3D WORKS	\$ 1,000.00
EFT120863	28/09/2022	CARYS PRIEST	EVENTS - ART PRIZE 2022 EMERGING YOUNG ARTIST AWARD	\$ 2,000.00
EFT120864	14/05/2022	QUEEN BEE'S COFFEE	EGCC - MOTHER'S DAY AFTERNOON TEA - SCONES - 70 X SCONES WITH JAM AND CREAM	\$ 140.00
EFT120865	18/09/2022	QHSE INTEGRATED SOLUTION PTY LTD	P&C- SKYTRUST SUBSCRIPTION SEPTEMBER 2022	\$ 1,538.90
EFT120866	20/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	MARKETING - GAS ATMOSPHERES TRAINING	\$ 253.00
EFT120866	21/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	MARKETING - LICENSE TO OPERATE BOOM GATE, WORKSAFE FEE, PASSPORT PHOTO	\$ 444.50

EFT120866	23/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	MARKETING - LICENSE TO OPERATE FORKLIFT, WORKSAFE FEE, PASSPORT PHOTOS	\$ 344.50
EFT120866	28/09/2022	RIKLAN EMERGENCY MANAGEMENT SERVICES PTY LTD	GAC - STAFF TRAINING - GANTRY CRANE COURSE	\$ 600.00
EFT120867	21/09/2022	RSEA PTY LTD	PARKS - WOLVERINE W20128A SHOE SAFETY AMHERST II MID GREY 9 US EMPLOYEE #210	\$ 151.95
EFT120867	27/09/2022	RSEA PTY LTD	GC - BOOTS SAFETY B140 - BROWN 10 - EMPLOYEE 2912	\$ 178.55
EFT120867	27/09/2022	RSEA PTY LTD	MARKETING - PPE FOR CLIENTS	\$ 789.11
EFT120868	28/09/2022	REDCAT MEDIA PTY LTD	EVENTS - AP 22 - VIDEOGRAPHY FOR AP OPENING EVENT INCLUDING FILMING, EDIT PROMOTIONAL VIDEO	\$ 880.00
EFT120869	16/09/2022	RABBIT LANE	EVENTS - AP 22 - 6CM SUGAR COOKIES - CUSTOM ART PRIZE 3D RAISED STAMP	\$ 710.00
EFT120870	15/09/2022	REPCO	DEPOT - 70L OIL DRAINER, EL OIL TRANSFER KIT 2, WELDING HELMET VARIABLE - FLAME, WELDING HELMET VARIABLE - FLAME, UNIVERSAL PRESS/PULL TOOL KIT	\$ 1,877.70
EFT120871	20/09/2022	SPECTRUM PICTURE FRAMING	EVENTS - AP 22 - REPRINT MOUNTING CARDS	\$ 1,195.00
EFT120872	15/09/2022	ST JOHN AMBULANCE (WA) INC. (PERTH)	AIRPORT - ANTISEPTIC CLEANSING WIPE 1% CETRIMIDE SJA, EYEWASH IRRIGATION STATION REFILLS WITH EYE CUP 500ML, SWAB POVIDONE - IODINE BAG OF 10, SHIPPING	\$ 123.67
EFT120873	21/09/2022	SOUTH METROPOLITAN TAFE	P&C - 2022 COURSE FEES FOR EMPLOYEE #3637 APPRENTICE GOLF COURSE	\$ 188.75
EFT120874	28/09/2022	HELEN JOSEPHINE STAINFORTH	RATES - REFUND FOR ASSESSMENT A25994	\$ 2,904.57
EFT120875	21/09/2022	JEMO PTY LTD T/A SNAP KALGOORLIE	HERITAGE - PRINTING OF TRAIL CARDS, A5	\$ 225.50
EFT120876	28/09/2022	EVERLYN STURGES	EVENTS - ART PRIZE 2022 BEST PAINTING	\$ 1,000.00
EFT120877	14/09/2022	TELSTRA CORPORATION	ICT - MOBILE 0147 145 141 USAGE FROM 14/09/2022 TO 13/10/2022	\$ 45.00
EFT120877	16/09/2022	TELSTRA CORPORATION	ICT - MOBILE 0147 143 566 USAGE FROM 16/09/2022 TO 15/10/2022	\$ 49.80
EFT120877	18/09/2022	TELSTRA CORPORATION	ICT - PHONE AND INTERNET USAGE FROM 11/08/2022 TO 10/09/2022	\$ 7,090.31
EFT120878	13/09/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	ENG - ST MARY'S - ADDITIONAL WORK SUPPLY & LAY	\$ 71,629.17
EFT120878	13/09/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	ENG - SUPPLY AND CONSTRUCTION OF BURT STREET - ADDITIONAL WORKS/VARIATIONS SUPPLY & LAY	\$ 38,209.59
EFT120878	16/09/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	DEPOT- SUPPLY 5000L CRS EMULSION EX-BIN TO CKB MAINTENANCE TRUCK (FLOCON UNIT)	\$ 619.40
EFT120878	22/09/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	ENG - ASPHALT AT VIVIAN TO HOPKINS STREET, TRAFFIC CONTROL	\$ 29,109.92
EFT120878	22/09/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	ENG - ASPHALT OF COLUMBIA - CHAFFERS TO OROYA, TRAFFIC CONTROL	\$ 39,964.19
EFT120878	22/09/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	ENG - ASPHALT OF COLUMBIA - LEVIATHAN TO CHAFFERS, TRAFFIC CONTROL	\$ 31,209.46
EFT120878	22/09/2022	HOSMAR PTY LTD t/a TOTAL ASPHALT	ENG - ASPHALT OF LEVIATHAN - HAMILTON TO ELBOW, TRAFFIC CONTROL	\$ 46,094.21
EFT120879	14/09/2022	T-QUIP (TOTAL TORO)	DEPOT - COIL-12VDC, COIL-12VDC, VALVE-SOLENOID, VALVE-RELIEF SOLE, ROTARY HANDLE ASM, SOLENOID VALVE ASM	\$ 3,386.50
EFT120879	14/09/2022	T-QUIP (TOTAL TORO)	DEPOT - CYLINDER LIFT RH, CABLE SHORT, CABLE LONG	\$ 1,843.60
EFT120879	15/09/2022	T-QUIP (TOTAL TORO)	DEPOT - SWITCH ASM (W/BOOT)	\$ 61.30
EFT120880	14/09/2022	SPECIALIST WHOLESALERS PTY LTD T/A TRUCKLINE	DEPOT - ABS SENSOR	\$ 715.00
EFT120881	16/09/2022	URIMAT AUSTRALIA	AIRPORT - D001 D-VALVE KIT, POSTAGE DELIVERY FEE	\$ 898.70
EFT120882	31/08/2022	IT VISION	FIN - ALTUS FINANCIAL SUITE - ITV NON ACC IMPLEMENTATION EFFORT - PROJECT MANAGEMENT & IMPLEMENTATION CONSULTING SERVICES	\$ 11,914.14
EFT120883	27/09/2022	VERITAS ENGINEERING PTY LTD	AIRPORT - APPLICATION PROCESSING, MANUFACTURER AND DELIVERY OF ASIC WITH MAXIMUM EXPIRY 2 YEARS - EMPLOYEE 3193	\$ 290.40
EFT120883	27/09/2022	VERITAS ENGINEERING PTY LTD	AIRPORT - APPLICATION PROCESSING, MANUFACTURER AND DELIVERY OF ASIC WITH MAXIMUM EXPIRY 2 YEARS - EMPLOYEE 3834	\$ 290.40
EFT120884	19/09/2022	VIP CLEANING WA PTY LTD	GAC - CLEANING 1ST SEPTEMBER 2022 - 16TH SEPTEMBER 2022	\$ 3,432.00
EFT120885	16/09/2022	WIZID PTY LTD	OASIS - TROJAN METAL SHAKER 600ML STAINLESS STEEL, FREIGHT	\$ 692.24
EFT120886	15/09/2022	THE WORKWEAR GROUP	P&C -EMPLOYEE UNIFORM ALLOCATION - LIBRARY #3388	\$ 74.85
EFT120887	30/09/2022	GOLDFIELDS SETTLEMENTS	FINANCE - PURCHASE OF HOUSE AT TINDALS CRESCENT HANNANS	\$ 576,981.78

			TOTAL EFT PAYMENTS	\$ 6,444,473.93
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CHEQUE PAYMENTS SEPTEMBER 2022				
CHEQUE NUMBER	DATE	VENDOR	DESCRIPTION	VALUE
56030	2/09/2022	CITY OF KALGOORLIE-BOULDER GOLDFIELDS WAR MUSEUM	GWM - PETTY CASH REIMBURSEMENT FOR PHOTOGRAPHS BOULDER 125 EXHIBITION, PURCHASE OF PLASTIC STORAGE, PAPER, AND COFFEE	\$ 192.45
56031	30/08/2022	CITY OF KALGOORLIE-BOULDER RANGERS	RANGERS - REIMBURSEMENT OF CASH FLOAT TOP UP	\$ 50.00
56032	2/09/2022	CITY OF KALGOORLIE-BOULDER ARCHIVES	HERITAGE - PETTY CASH REIMBURSEMENT FOR CLEANING SUPPLIES	\$ 48.00
56033	29/08/2022	GOLDFIELDS ARTS CENTRE	GAC - TICKET REIMBURSEMENT AS PER SHOW IS BEEN CANCELLED	\$ 135.00
56036	21/09/2022	CITY OF KALGOORLIE-BOULDER GOLDFIELDS WAR MUSEUM	GWM - PETTY CASH REIMBURSEMENT FOR FOOD AND DRINK	\$ 196.45
56037	21/09/2022	CITY OF KALGOORLIE BOULDER - KALGOORLIE GOLF COURSE	GC - PETTY CASH REIMBURSEMENT FOR EMERGENCY LOCK REPAIR, PURCHASE OF WRAPPING PAPER, AIR FRESHER, FLEXI TUB ROUND, TAGS FOR FATHERS DAY EVENT, WINE, STRAWBERRIES AND ORANGES	\$ 421.35
56038	21/09/2022	CITY OF KALGOORLIE-BOULDER ARCHIVES	HERITAGE - PETTY CASH REIMBURSEMENT FOR CLEANING MATERIAL AND COFFEE	\$ 48.50
			TOTAL EFT PAYMENTS	\$ 1,091.75

DIRECT DEBIT PAYMENTS SEPTEMBER 2022				
DIRECT DEBIT NUMBER	DATE	VENDOR	DESCRIPTION	VALUE
DD64834.1	1/09/2022	FOX SPORTS	GC - FOX SPORT SUBSCRIPTION FROM 01/09/2022 TO 30/09/2022	\$ 635.80
DD64870.1	19/08/2022	DIAMOND CAPITAL ASSISTANCE	FINANCE - LEASE PRINCIPAL PAYMENT, INTEREST AND ADMINISTRATION FEE FROM 01/09/2022 TO 30/09/2022	\$ 9,043.94
DD64872.1	27/07/2022	DELL FINANCIAL SERVICES PTY LTD	FINANCE - RENTAL EQUIPMENT PRINCIPAL AND INTEREST FROM 01/09/2022 TO 30/11/2022	\$ 34,640.46
DD64874.1	7/09/2022	EASI (EZIWAY)	FINANCE - EMPLOYEE SALARY SACRIFICE PRE TAX AND POST TAX PPE 04/09/2022	\$ 2,098.28
DD64880.1	7/09/2022	SMART SALARY	FINANCE - EMPLOYEE SALARY SACRIFICE PRE TAX, POST TAX, FBT PPE 04/09/2022	\$ 12,893.09
DD64920.1	13/09/2022	SUPER CLEARING HOUSE (BEAM)	FINANCE - EMPLOYER SUPERANNUATION PPE 04/09/2022	\$ 109,002.67
DD64922.1	13/09/2022	SUPER CLEARING HOUSE (BEAM)	FINANCE - EMPLOYER SUPERANNUATION PPE 21/08/2022	\$ 108,409.39
DD64937.1	21/09/2022	EASI (EZIWAY)	FINANCE - EMPLOYEE SALARY SACRIFICE PRE TAX, EMPLOYEE SALARY SACRIFICE POST TAX PPE 18/09/2022	\$ 2,098.28
DD64939.1	21/09/2022	SMART SALARY	FINANCE - EMPLOYEE SALARY SACRIFICE PRE TAX , POST TAX AND FBT PPE 18/09/2022	\$ 11,614.90
BANK TRANSFER	9/09/2022	GOLDFIELDS SETTLEMENTS	FINANCE - PURCHASE OF HOUSE AT HESTON COURT	\$ 757,933.36
			TOTAL EFT PAYMENTS	\$ 1,048,370.17

CREDIT CARD PAYMENTS SEPTEMBER 2022			
DATE	CARHOLDER	DESCRIPTION	VALUE
29/08/2022	ACCOUNT FEES	FIN - NAB - ACCOUNT FEES	\$ 184.14
29/08/2022	ACCOUNT FEES	FIN - NAB - ACCOUNT FEES	\$ 110.00
1/09/2022	CARETAKER HAMMOND PARK	PARKS - PLANT OSTEOSPERMUM 140MM POWER PACKED SPIDER PINK PLANT OSTEOSPERMUM 140MM SPIDER WHITE PLANT - BUNNINGS	\$ 106.45
2/09/2022	CARETAKER HAMMOND PARK	PARKS - 4X MULTI PURPOSE ROPE GRUNT 5MMX30M BEIGE ROPE 2X MULTI PURPOSE ROPE GRUNT 9MMX30M CHARCOAL PR - BUNNINGS	\$ 112.15
7/09/2022	CARETAKER HAMMOND PARK	PARKS - 2X ROAST SALTED PEANUTS 800GRAM 2X NATURAL ALMOND 800GRAM - COLES	\$ 10.00
7/09/2022	CARETAKER HAMMOND PARK	PARKS - 2X ROAST SALTED PEANUTS 800GRAM 2X NATURAL ALMOND 800GRAM - COLES	\$ 32.00
9/09/2022	CARETAKER HAMMOND PARK	PARKS - HAY OATEN - KALGOORLIE FEED BARN	\$ 21.00
20/09/2022	CARETAKER HAMMOND PARK	PARKS - ROPE AND SCREWS - BUNNINGS	\$ 51.71
20/09/2022	CARETAKER HAMMOND PARK	PARKS - 5PK ITEMS - BCF KALGOORLIE	\$ 28.98
23/09/2022	CARETAKER HAMMOND PARK	PARKS - MULTI PURPOSE ROPE 9MMX30M CHARCOAL 8X CONCRETE RAPID SET SWAN 20KG - BUNNINGS	\$ 98.16
28/09/2022	CARETAKER HAMMOND PARK	FIN - NAB CARD FEE	\$ 8.00
28/08/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - PARTIAL REFUND FOR MAYORS FLIGHTS FOR AMCA - QANTAS	\$ (752.71)
28/08/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - PARTIAL REFUND FOR FLIGHT FOR MAYOR FOR AMCA - QANTAS	\$ (413.21)
28/08/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - PARTIAL REFUND FOR MAYORS FLIGHT FOR AMCA - QANTAS	\$ (746.92)
28/08/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - PARTIAL REFUND FROM CANCELLATION OF FLIGHTS FOR MAYOR FROM AMCA - QANTAS	\$ (298.66)
29/08/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - CATERING FOR MONDAY 29/8/2022 CONCEPT FORUM - EATPIZZA	\$ 141.51
31/08/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - CHANGE OF FLIGHT FEE FOR MAYOR - QANTAS	\$ 13.72
1/09/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - SUPPLIES FOR COUNCILLOR CONFERENCE ROOM AND TOWN HALL - WOOLWORTHS	\$ 158.10
1/09/2022	CHIEF EXECUTIVE OFFICER	COUNCIL - SUPPLIES FOR COUNCILLOR CONFERENCE ROOM AND TOWN HALL - WOOLWORTHS	\$ 29.25
2/09/2022	CHIEF EXECUTIVE OFFICER	EXEC - WALGA ABORIGINAL ENGAGEMENT FORUM REGISTRATION FEE FOR 3720 - WALGA	\$ 140.00
3/09/2022	CHIEF EXECUTIVE OFFICER	EXEC - FLIGHTS FOR 2022 WALGA CONFERENCE FOR 3720 - QANTAS	\$ 1,050.94
6/09/2022	CHIEF EXECUTIVE OFFICER	EXEC - BEVERAGE DURING CONFERENCE FOR 3720 - DEP PARL SERVICES	\$ 4.50
6/09/2022	CHIEF EXECUTIVE OFFICER	EXEC - MEAL AT CONFERENCE FOR 3720 - DEP PARL SERVICES	\$ 22.50
7/09/2022	CHIEF EXECUTIVE OFFICER	EXEC - ACCOMMODATION IN PERTH DUE TO DELAYED FLIGHT FROM CANBERRA TO PERTH (VIA MELBOURNE) - TPI BY BOOKING.COM	\$ 218.20
7/09/2022	CHIEF EXECUTIVE OFFICER	EXEC - ACCOMMODATION FOR 3720 FOR AMCA AND MINERALS WEEK IN CANBERRA - BRASSEY HOTEL	\$ 444.00
11/09/2022	CHIEF EXECUTIVE OFFICER	EXEC - FUEL FOR KBC929R - AMPOL MUNDARING	\$ 119.28
28/09/2022	CHIEF EXECUTIVE OFFICER	FIN - NAB CARD FEE	\$ 8.00
31/08/2022	COORDINATOR CITY PRESENTATION	RETIC - 43MTR CABLE MULTI CORE 0.5 X 5 X 100M - REECE 6004	\$ 99.33
31/08/2022	COORDINATOR CITY PRESENTATION	PARKS - CABLE MANAGEMENT TIES 450X8.0MM BLKHDPK100 2X ROPE MARINE BRAIDED GRUNT 6MMX40M WHITE 3X TAP V - BUNNINGS	\$ 179.30
1/09/2022	COORDINATOR CITY PRESENTATION	DEPOT - 5X COUNTRY DAIRY FULL CREAM 2L - HANNANS MARKET PLACE	\$ 14.75
5/09/2022	COORDINATOR CITY PRESENTATION	RETIC - 2X ELEVEN E1170T PANT COOL RIPSTOP W 3MP TAPE NAVY 92 REGULAR LEG EMP: 3051 - RSEA PTY LTD - KALGOOR	\$ 66.00
6/09/2022	COORDINATOR CITY PRESENTATION	PARKS - 1 CUBE BLACK MULCH - GOLDFIELDSLITTLELOADS	\$ 160.00

7/09/2022	COORDINATOR CITY PRESENTATION	PARKS - SHOVEL MULTI PURPOSE CYCLONE SHORT HANDLE 4X BIN RUBBISH WILLOW 60L BASE ONLY - BUNNINGS	\$ 106.90
8/09/2022	COORDINATOR CITY PRESENTATION	DEPOT - 5X WW WHOLE MILK 3L - WOOLWORTHS	\$ 22.50
12/09/2022	COORDINATOR CITY PRESENTATION	RETIC - 3X DISC ABRASIVE FLAP FULL BOAR 100MM 3PK 4X YATES THRIVE INDOOR PLANT FOOD 500ML 4X WHEEL CUT - BUNNINGS	\$ 93.79
13/09/2022	COORDINATOR CITY PRESENTATION	RETIC - 2X PAINT BRUSH PAINT PARTNER 63MM SYNTHETIC HOLLOW 2X PAINT BRUSH PAINT PARTNER 50MM SYNTHETIC - BUNNINGS	\$ 19.14
14/09/2022	COORDINATOR CITY PRESENTATION	PARKS - 4X RECYCLE PAPER BAG 2X DINNER PLATES 20PK 3X GRILL TRAYS 4PK HANDEE PAPER TOWELS 3PK SUGAR - COLES	\$ 43.00
14/09/2022	COORDINATOR CITY PRESENTATION	PARKS - 4X RECYCLE PAPER BAG 2X DINNER PLATES 20PK 3X GRILL TRAYS 4PK HANDEE PAPER TOWELS 3PK SUGAR - COLES	\$ 94.20
14/09/2022	COORDINATOR CITY PRESENTATION	DEPOT - NESCAFE BLEND 43 - HANNANS MARKET PLACE	\$ 30.99
14/09/2022	COORDINATOR CITY PRESENTATION	PARKS - 2X KALBARRI F/RANGE EGGS 800G 2X B/GOLD ONION CHOP 1KG D/DALE DAIRY SOFT TUB 500GM - IGA HANNANS	\$ 29.30
20/09/2022	COORDINATOR CITY PRESENTATION	GC - MAINTENANCE MATERIALS - KALGOORLIE PAINT CENTR	\$ 127.26
20/09/2022	COORDINATOR CITY PRESENTATION	DEPOT - OFFICE SUPPLIES - WOOLWORTHS	\$ 15.80
21/09/2022	COORDINATOR CITY PRESENTATION	GC - MATERIALS FOR MAINTENANCE - KALGOORLIE PAINT CENTR	\$ 204.66
28/09/2022	COORDINATOR CITY PRESENTATION	FIN - NAB CARD FEE	\$ 8.00
30/08/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF COREFLUTE SIGNAGE FOR GOLDFIELDS YOUTH FORUM - KALSIGNS PTY LTD	\$ 142.35
1/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF COREFLUTE SIGNAGE FOR GOLDFIELDS YOUTH FORUM EVENT - VISSIGN AUSTRALIA PTY	\$ 46.20
1/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF GIFT CARDS FOR GOLDFIELDS YOUTH COUNCIL PRIZES - POST KALGOORLIE POSTKA	\$ 500.00
1/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF GIFT CARDS FOR GOLDFIELDS YOUTH COUNCIL PRIZES - POST KALGOORLIE POSTKA	\$ 17.85
2/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF STATIONARY FOR GOLDFIELDS YOUTH FORUM - KALGOORLIE NEWSAGENC	\$ 1.80
2/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF DRINKS FOR GOLDFIELDS YOUTH FORUM - COLES	\$ 74.60
2/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF DRINKS FOR GOLDFIELDS YOUTH FORUM - COLES	\$ 39.80
2/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF MENTIMETER SUBSCRIPTION FOR COMMUNITY CONSULTATION ACTIVITIES - MENTIMETER PRO	\$ 447.45
2/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF STATIONARY FOR GOLDFIELDS YOUTH FORUM - OFFICE NATIONAL KALGOO	\$ 90.00
6/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF CATERING ITEMS FOR YOUTH COUNCIL MEETING - WOOLWORTHS	\$ 17.85
6/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF CATERING ITEMS FOR YOUTH COUNCIL MEETING - WOOLWORTHS	\$ 24.20
8/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	EGCC - PURCHASE OF CATERING FOR MEETING - LONGXIANG ZHANG AND CE	\$ 155.00
9/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF PROMOTIONAL MAGNETS - VISTAPRINT AUSTRALIA PTY	\$ 645.00
14/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PURCHASE OF LARGE NEON SIGN FOR YOUTHFEST EVENT - SP KINGS OF NEON	\$ 2,170.00
20/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - CATERING FOR YOUTH COUNCIL MEETING - WOOLWORTHS	\$ 6.00
20/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - CATERING FOR YOUTH COUNCIL MEETING - WOOLWORTHS	\$ 22.00
24/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - PAID PROMOTION OF YOUTHFEST FACEBOOK ADVERTISING - FACEBOOK	\$ 13.20
27/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	CDT - FACEBOOK ADVERTISING FOR YOUTHFEST EVENT - FACEBOOK	\$ 13.20
28/09/2022	COORDINATOR COMMUNITY DEVELOPMENT	FIN - NAB CARD FEE	\$ 8.00
31/08/2022	COORDINATOR EVENTS	EVENTS - AP 22 - PRINTED MOUNTING CARDS FOR EXHIBITION - SPECTRUM P/FRAMING	\$ 55.00
5/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - PETROL EXPENSES FOR POOL VEHICLE - LIBERTY KALGOORLIE	\$ 97.16
6/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AWARDS EVENING - THE GROCER	\$ 124.74

6/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AWARDS EVENING - THE GROCER	\$ 283.50
6/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - FREIGHT FOR CATERING - FREIGHT LINES GROUP	\$ 60.57
6/09/2022	COORDINATOR EVENTS	EVENTS - KIDSFEST 22 - GREEN WALL DECORATIONS FOR STAGE - SP GARDEN WONDERLAND	\$ 872.00
7/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - JUDGES THANK YOU GIFT - SWELLMULLALOO	\$ 154.24
7/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - VOLUNTEER AND CURATOR MEETING - EXCHANGE HOTEL	\$ 137.00
7/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - PAINT FOR ART PRIZE BOARDS AND GALLERY - BUNNINGS	\$ 64.50
10/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFT VOUCHERS FOR CATEGORY WINNERS - FOSSICK & CO PTY LTD	\$ 300.00
12/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - STATIONARY FOR EVENT AND OFFICE - OFFICE NATIONAL KALG	\$ 250.22
12/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - STATIONARY FOR EVENT AND OFFICE - OFFICE NATIONAL KALGOO	\$ 50.82
13/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR JUDGES - COLES	\$ 9.20
13/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR JUDGES - COLES	\$ 0.20
13/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR JUDGES - QUEEN BEES COFFEE	\$ 7.07
13/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AP JUDGES - QUEEN BEES COFFEE	\$ 39.89
13/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR ART PRIZE JUDGES - EXCHANGE HOTEL	\$ 76.00
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFTS FOR CATEGORY WINNERS - COLES	\$ 500.00
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFTS FOR CATEGORY WINNERS - COLES	\$ 29.75
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - PRIZE FOR CATEGORY WINNERS - PRUES PERFECT PIECE	\$ 200.00
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AP AWARDS OPENING - COLES	\$ 17.20
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AP AWARDS OPENING - COLES	\$ 18.23
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFTS FOR CATEGORY WINNERS - COLES	\$ 100.00
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFTS FOR CATEGORY WINNERS - COLES	\$ 5.95
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFT VOUCHERS FOR AWARD CATEGORY WINNERS - FOSSICK & CO PTY LTD	\$ 200.00
14/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - PRIZE FOR CATEGORY WINNERS - PALACE HOTEL	\$ 100.00
15/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AP AWARDS OPENING - WOOLWORTHS	\$ 76.00
15/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AP AWARDS OPENING - WOOLWORTHS	\$ 288.14
15/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AP AWARDS OPENING - COLES	\$ 100.84
15/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - CATERING FOR AP AWARDS OPENING - COLES	\$ 72.00
15/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - FRAMES FOR WINNER CERTIFICATES - KMART	\$ 86.00
15/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - REUSABLE CONTAINERS - RED DOT STORES	\$ 8.99
16/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFT FOR CATERGORY WINNER - DAPHNE FLORIST	\$ 100.00
19/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - FRAMES AND GIFTS FOR AP CATEGORY WINNERS - KMART	\$ 111.90
19/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - FRAMES AND GIFTS FOR AP CATEGORY WINNERS - KMART	\$ 26.00
20/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - EVENT MATERIALS PURCHASED - KMART	\$ 50.00
20/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - EVENT MATERIALS PURCHASED - OFFICE NATIONAL KALGOO	\$ 15.95

21/09/2022	COORDINATOR EVENTS	EVENTS - AP 22 - GIFT VOUCHER FOR AWARD CATEGORY WINNER - WOOLWORTHS	\$ 105.95
28/09/2022	COORDINATOR EVENTS	FIN - NAB CARD FEE	\$ 8.00
19/09/2022	COORDINATOR PROPERTY	PROP - PROPERTY INSPECTION FOR PURCHASE OF HOUSE ON TINDAL STREET - COLLINS STREET	\$ 450.00
28/09/2022	COORDINATOR PROPERTY	FIN - NAB CARD FEE	\$ 8.00
24/09/2022	COORDINATOR RANGER SERVICES	RANGERS -PEDIGREE AND SUPERCOAT DOG FOOD - KALGOORLIE FEED BARN	\$ 85.50
28/09/2022	COORDINATOR RANGER SERVICES	FIN - NAB CARD FEE	\$ 8.00
30/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- WELDING TIP - BOC GAS & GEAR	\$ 8.00
30/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FILTER KIT - CJD EQUIPMENT PTY LTD	\$ 298.43
30/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- BLADE BOSS JOINT - BOYA EQUIPMENT PTY LTD	\$ 84.14
31/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FUEL FILTERS AND AIR - REPCO	\$ 179.14
31/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- BATTERIES - BATTERIES N MORE KAL	\$ 139.00
31/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FILTERS - REPCO	\$ 48.23
31/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- SILICONE MULTI PURPOSE - BLACKWOODS KALGOORLIE	\$ 71.99
31/08/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FUEL CAN BIN AND TROWELS - BUNNINGS	\$ 85.27
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- SEAT COVERS - REPCO	\$ (33.00)
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- SEAT COVERS - REPCO	\$ 14.48
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FILTER KIT - REPCO	\$ 95.00
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- SEAT COVERS - REPCO	\$ 10.00
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FILTER KIT - GOLDFIELDS TRUCK POWER	\$ 201.10
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- SEAT COVERS EFTPOS RECEIPT - REPCO	\$ 23.00
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- AIR FILTER - REPCO	\$ 60.01
1/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- VALVE SEAL AND TYRE REPAIR - REPCO	\$ 265.66
2/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- ENGINE FLUSH - REPCO	\$ 30.76
2/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- GEAR OIL - COVS PARTS PTY LTD	\$ 383.50
2/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- TIE DOWN STRAPS - REPCO	\$ 33.25
6/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- MASONRY DRILL BIT - BLACKWOODS KALGOORLIE	\$ 14.66
6/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- DYNABOLTS - BUNNINGS	\$ 24.60
7/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- DRILL BIT - KALGOORLI CASE DRILL	\$ 64.90
7/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- WELDING HELMET - BOC GAS & GEAR	\$ 306.90
7/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- PISTON RING TOOL - SUPER CHEAP AUTO	\$ 21.99
8/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- GAS BOTTLE - STRATCO WA PTY LTD	\$ 32.00
8/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- TWO STROKE OIL - SUPER CHEAP AUTO	\$ 81.98
9/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- TRUCK WASH - BLACKWOODS KALGOORLIE	\$ 496.01
9/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- BEARINGS AND NUTS - STATEWIDE BEARINGS	\$ 97.35

9/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- HOSE CLAMPS - REPCO	\$ 159.50
9/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- BRAKE PADS - COVS PARTS PTY LTD	\$ 42.90
9/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- BEARINGS - CONSOLIDATED BEARING	\$ 23.93
12/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- CHAIN PAD HAND CARBIDE SET - BLACKWOODS KALGOORLIE	\$ 363.81
12/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FILTER KITS - COVS PARTS PTY LTD	\$ 222.67
12/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- CARBIDE SETS - BLACKWOODS KALGOORLIE	\$ (428.53)
12/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- CHAIN PADS AND CARBIDE SETS - BLACKWOODS KALGOORLIE	\$ 428.53
13/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FILTERS - N S KOMATSU	\$ 159.39
13/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- NUTS - KALGOORLI CASE DRILL	\$ 96.81
13/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- TOOLS - SUPER CHEAP AUTO	\$ 44.99
13/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- SPRING EXTENSION - BUNNINGS	\$ 4.40
14/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- BEARINGS AND CHAIN - STATEWIDE BEARINGS	\$ 228.80
14/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- CHAIN EXTRACTOR - SUPER CHEAP AUTO	\$ 58.99
16/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- NUTS AND WASHERS - KALGOORLI CASE DRILL	\$ 88.62
20/09/2022	DEPOT STORES AND PURCHASING OFFICER	DEPOT- FILTERS - COVS PARTS PTY LTD	\$ 158.81
28/09/2022	DEPOT STORES AND PURCHASING OFFICER	FIN - NAB CARD FEE	\$ 8.00
29/08/2022	DIRECTOR COMMERCIAL AND CORPORATE	GC- 54 PIECE GIANT JENGA GIANT CONNECT FOUR AND CARRY BAG CORNHOLE BOARDS AND BEAN BAG TOSS SET - MYER PTY LTD	\$ 1,112.00
1/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	ICT - SUBSCRIPTION EXPENSE - ROCKEND TECHNOLOGY	\$ 489.00
1/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	FIN- QUICKBOOKS SUBSCRIPTION EXPENSE - INTUIT QUICKBOOKS	\$ 35.00
2/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	GC - STATIONARY EXPENSES - KMART	\$ 247.40
3/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	GC - CATERING EXPENSES - ICECREAM QUEEN	\$ 610.00
3/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	GC - OPERATIONAL EXPENSE - IGA HANNANS	\$ 8.79
4/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	GC - OPERATIONS EXPENSE - MUSIKAEL ENTERTAIN	\$ 300.00
15/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	EXEC - CATERING EXPENSE - COMMERCIAL BUSINESSES COMMITTEE - O CONNOR FRESH SUPA	\$ 18.26
15/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	EXEC - CATERING EXPENSE - COMMERCIAL BUSINESSES COMMITTEE - O CONNOR FRESH SUPA	\$ 63.54
20/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	EXEC - AUDIT AND RISK COMMITTEE CATERING - O CONNOR FRESH SUPA	\$ 29.83
20/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	EXEC - AUDIT AND RISK COMMITTEE CATERING - LONGXIANG ZHANG AND CE	\$ 196.00
21/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	PARMS - TRAINING EXPENSE - EMPLOYEE #3648 - SP HIITSTEP	\$ 394.00
21/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	EXEC - REFUND - AUDIT AND RISK COMMITTEE CATERING - LONGXIANG ZHANG AND CE	\$ (73.00)
24/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	EXEC - NEWSPAPER SUBSCRIPTION - NEWS LIMITED	\$ 40.00
28/09/2022	DIRECTOR COMMERCIAL AND CORPORATE	FIN - NAB CARD FEE	\$ 8.00
4/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - TEAM MONTHLY SUBSCRIPTION - GRAMMARLY	\$ 186.31
5/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KCC - CONTRACTORS/CONSULTANT EXPENSES - O CONNOR FRESH SUPA	\$ 7.99
5/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KCC - CONTRACTORS/CONSULTANT EXPENSES - O CONNOR FRESH SUPA	\$ 9.40

6/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - GOLDFIELDS ART CENTRE - ADVERTISING FOR MORNING MELODIES AND MULTICUTURAL COMEDY GALA - FACEBOOK	\$ 225.00
6/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - MONTHLY TEAM SUBSCRIPTION - SEPTEMBER - WAVE.VIDEO/CREATOR	\$ 45.05
6/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KCC - CONTRACTOR/CONSULTANT EXPENSES - QUEEN BEES COFFEE	\$ 27.06
7/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - MONTHLY TEAM SUBSCRIPTION TO SHUTTERSTOCK - SEPT - SHUTTERSTOCK IRELAND LIM	\$ 108.90
8/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KIDSFEST 22 - NON-EMPLOYEE TRAVEL EXPENSES - VIRGIN AUSTRALIA	\$ 634.00
8/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KIDSFEST 22 - NON-EMPLOYEE TRAVEL EXPENSES - VIRGIN AUSTRALIA	\$ 634.00
8/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KIDSFEST 22 - NON-EMPLOYEE TRAVEL EXPENSES - VIRGIN AUSTRALIA	\$ 534.00
8/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KIDSFEST 22 - NON-EMPLOYEE TRAVEL EXPENSES - VIRGIN AUSTRALIA	\$ 534.00
8/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING- MONTHLY TEAM SUBSCRIPTION TO MAILCHIMP - SEPTEMBER - MAILCHIMP	\$ 307.64
15/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - GRAMMARLY MONTHLY SUBSCRIPTION - GRAMMARLY	\$ 71.29
15/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - SUBSCRIPTION UPGRADE EXPENSE - ASANA.COM	\$ 127.05
15/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - SUBSCRIPTION EXPENSES - ASANA.COM	\$ 101.15
23/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	KCC - CONTRACTORS AND CONSULTANTS CATERING EXPENSE - LEMMON AND LIME	\$ 350.00
24/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	MARKETING - ADVERTISING FOR GAC EXPENSES- MULTICULTURAL COMEDY GALA - FACEBOOK	\$ 98.94
28/09/2022	DIRECTOR COMMUNITY DEVELOPMENT	FIN - NAB CARD FEE	\$ 8.00
30/08/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - PACKING BOXES FOR OFFICE MOVEMENTS TO STORE FILES - BUNNINGS	\$ 60.00
31/08/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - FLIGHTS - REFUND - GOLDFIELDS ESPERANCE MAJOR PROJECTS CONFERENCE - QANTAS	\$ (401.76)
1/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - CATERING - DIRECTORATE MEETING - CAFE 312 KALGOORLIE	\$ 175.00
2/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - GO LOCAL FIRST - BOULDER 125 PROMOTION WINNER WK3 - THE BOOK BOUTIQUE	\$ 150.00
2/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - GO LOCAL FIRST - BOULDER 125 WK4 WINNER - BOULDER FISH AND CHIPS	\$ 150.00
14/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - SPONSORSHIP BOOK LAUNCH 30/09*2022 - SNAPONLINE	\$ 150.00
14/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - SPONSORSHIP BOOK LAUNCH 30/09*2022 - SNAPONLINE	\$ 241.01
15/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - HOTEL REFUND - EMP#688 - GOLDFIELDS ESPERANCE MAJOR PROJECTS CONFERENCE - HOTEL AT BOOKING.COM	\$ (510.00)
15/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - FILM FOR SANTAS GROTTTO 2022 - HARVEY NORMAN	\$ 1,504.95
16/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - CHANGE OF FLIGHT FEE - GOLDFIELDS ESPERANCE MAJOR PROJECT CONFERENCE - VIRGIN AUSTRALIA	\$ 114.00
19/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - COSTUMES FOR SANTAS GROTTTO - BUY LOCAL CAMPAIGN - HALLOWEENCOSTUMES.COM.AU	\$ 483.83
19/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - UBER - AIRPORT TO ACCOMMODATION - GOLDFIELDS ESPERANCE MAJOR PROJECTS CONFERENCE - UBER	\$ 29.67
21/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - UBER - GOLDFIELDS ESPERANCE MAJOR PROJECTS CONFERENCE - UBER *TRIP	\$ 25.95
22/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	D&G - ACCOMMODATION - GOLDFIELDS ESPERANCE MAJOR PROJECTS CONFERENCE - HYATT REGENCY PERTH OPI	\$ 956.74
28/09/2022	DIRECTOR DEVELOPMENT AND GROWTH	FIN - NAB CARD FEE	\$ 8.00
5/09/2022	EXECUTIVE MANAGER FINANCE	FIN - EMPLOYEE 3374 PARMS TRAINING - BROADWAY IGA	\$ 2.99
5/09/2022	EXECUTIVE MANAGER FINANCE	FIN - EMPLOYEE 3374 PARMS TRAINING - BROADWAY IGA	\$ 3.79
5/09/2022	EXECUTIVE MANAGER FINANCE	FIN - EMPLOYEE 3374 PARMS TRAINING - STARCHART HOLDINGS PTY	\$ 7.98
5/09/2022	EXECUTIVE MANAGER FINANCE	FIN - EMPLOYEE 3374 PARMS TRAINING - STARCHART HOLDINGS PTY	\$ 12.08

7/09/2022	EXECUTIVE MANAGER FINANCE	FIN - TAXI TO PERTH AIRPORT - PARMS TRAINING - SPOTTO WA	\$ 63.53
10/09/2022	EXECUTIVE MANAGER FINANCE	FIN - STATIONERY - RED DOT STORES	\$ 8.00
21/09/2022	EXECUTIVE MANAGER FINANCE	OHS - OHS ALERT SUBSCRIPTION - OHS ALERT	\$ 1,329.00
21/09/2022	EXECUTIVE MANAGER FINANCE	OHS - WORKPLACE EXPRESS SUBSCRIPTION - WORKPLACE EXPRESS	\$ 1,779.00
23/09/2022	EXECUTIVE MANAGER FINANCE	FIN - STATIONERY - O CONNOR FRESH SUPA	\$ 19.99
28/09/2022	EXECUTIVE MANAGER FINANCE	FIN - NAB CARD FEE	\$ 8.00
29/08/2022	EXECUTIVE MANAGER PEOPLE & CULTURE	P&C - STATIONERY SUPPLIES FOR P&C - OFFICE NATIONAL KALG	\$ 452.68
1/09/2022	EXECUTIVE MANAGER PEOPLE & CULTURE	OHS - PPE FOR EMPLOYEE # 3255 - RSEA PTY LTD	\$ 289.59
16/09/2022	HEAD OF MARKETING	MARKETING - PURCHASE OF CAMERA EQUIPMENT - HARVEY NORMAN	\$ 168.95
21/09/2022	HEAD OF MARKETING	MARKETING - PURCHASE OF 2 X SD CARDS FOR CAMERA - HARVEY NORMAN	\$ 76.00
21/09/2022	HEAD OF MARKETING	MARKETING - REFUND FOR CAMERA EQUIPMENT PURCHASED - HARVEY NORMAN	\$ (168.95)
28/09/2022	HEAD OF MARKETING	FIN - NAB CARD FEE	\$ 8.00
28/09/2022	LEAD POLICY AND RESEARCH ADVISOR	FIN - NAB CARD FEE	\$ 8.00
1/09/2022	MANAGER AIRPORT - ACTING	AIRPORT - WORK UNIFORMS WITH NEW LOGO - SITE WARE DIRECT PTY	\$ 67.10
7/09/2022	MANAGER AIRPORT - ACTING	AIRPORT - INCORRECT CHARGE FOR ACCOMMODATION - INGOT HOTEL	\$ 146.89
8/09/2022	MANAGER AIRPORT - ACTING	AIRPORT - ACCOMODATON FOR 3196 AAA CONFERENCE - INGOT HOTEL	\$ (146.89)
8/09/2022	MANAGER AIRPORT - ACTING	AIRPORT -COMBINATION LOCK FOR AIRSIDE GATE - BUNNINGS	\$ 21.40
9/09/2022	MANAGER AIRPORT - ACTING	AIRPORT - WORK SHIRTS WITH NEW AIRPORT LOGO - SITE WARE DIRECT PTY	\$ 80.74
20/09/2022	MANAGER AIRPORT - ACTING	AIRPORT - WATER CRYSTALS FOR INDOOR PLANTS - BUNNINGS	\$ 41.98
24/09/2022	MANAGER AIRPORT - ACTING	AIRPORT - SWIPED ON SUBSCRIPTION - SWIPEDON LTD	\$ 69.00
28/09/2022	MANAGER AIRPORT - ACTING	FIN - NAB CARD FEE	\$ 8.00
29/08/2022	MANAGER COMMUNITY DEVELOPMENT	EGCC - MASQUARADE AFTERNOON TEA - WOOLWORTHS	\$ 165.77
29/08/2022	MANAGER COMMUNITY DEVELOPMENT	EGCC - MASQUARADE AFTERNOON TEA - WOOLWORTHS	\$ 122.35
30/08/2022	MANAGER COMMUNITY DEVELOPMENT	EGCC - PIZZA MASQUARADE AFTERNOON TEA - DOMINOS PIZZA	\$ 113.87
30/08/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - MASQUARADE AFTERNOON TEA - COLES	\$ 6.50
30/08/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - MASQUARADE AFTERNOON TEA - COLES	\$ 11.80
30/08/2022	MANAGER COMMUNITY DEVELOPMENT	EGCC - PIZZA BINGO - DOMINOS PIZZA	\$ 250.23
30/08/2022	MANAGER COMMUNITY DEVELOPMENT	LIBRARY - SAFE - BUNNINGS	\$ 360.00
30/08/2022	MANAGER COMMUNITY DEVELOPMENT	EGCC - CLEANING SUPPLIES AND CAUTION SIGN - BUNNINGS	\$ 58.67
31/08/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - PERFORMER ACCOM - LW - MISSED GST - TOWER HOTEL	\$ 14.50
31/08/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - PERFORMER ACCOMMODATION - LW - TOWER HOTEL	\$ 145.00
31/08/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - PERFORMER ACCOMMODATION - LW - TOWER HOTEL	\$ 130.50
31/08/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - PERFORMER ACCOMMODATION - LW - TOWER HOTEL	\$ 145.00
31/08/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - PERFORMER ACCOMMODATION - LW - TOWER HOTEL	\$ 145.00

1/09/2022	MANAGER COMMUNITY DEVELOPMENT	LIBRARY - STAFF RECOGNITION & AUTHOR VISIT - EXCHANGE HOTEL	\$ 210.00
2/09/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - MAILCHIMP SEPTEMBER 2022 - MAILCHIMP	\$ 282.10
5/09/2022	MANAGER COMMUNITY DEVELOPMENT	LIBRARY - ACCOUNT WITH KAL NEWSAGENT - KALGOORLIE NEWSAGENC	\$ 358.44
5/09/2022	MANAGER COMMUNITY DEVELOPMENT	LIBRARY - CRAFT ACTIVITIES - EDUCATIONAL ART SUPPLIES	\$ 65.78
5/09/2022	MANAGER COMMUNITY DEVELOPMENT	LIBRARY - NEWSPAPER SUBSCRIPTION - GENOVESE CARBARN SHOP	\$ 437.45
7/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - STATIONARY - OFFICE NATIONAL KALGOO	\$ 75.09
13/09/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - SPRING FESTIVAL STALL FEE - KALGOORLIE BLDR CCI	\$ 150.00
13/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - LADIES DAY - KMART	\$ 178.60
16/09/2022	MANAGER COMMUNITY DEVELOPMENT	EGCC - AFTERNOON TEA - GOLDFIELDS FRENCH HOT BREAD	\$ 36.10
19/09/2022	MANAGER COMMUNITY DEVELOPMENT	LIBRARY - PLWA MEMBERSHIP 22-23 - PUBLIC LIBRARIES WA	\$ 300.00
19/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - STRATEGY FEEDBACK SESSION - WOOLWORTHS	\$ 103.25
19/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - STRATEGY FEEDBACK SESSION - WOOLWORTHS	\$ 159.58
19/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - STRATEGY FEEDBACK SESSION - RED DOT STORES	\$ 98.99
19/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - SENIORS ITEMS - OFFICE NATIONAL KALGOO	\$ 35.08
19/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - HANNANS HANDICAP AFTERNOON - THE REJECT SHOP	\$ 189.40
19/09/2022	MANAGER COMMUNITY DEVELOPMENT	CDT - POSTERS - SNAP KALGOORLIE	\$ 147.99
20/09/2022	MANAGER COMMUNITY DEVELOPMENT	EGCC - REWARDS AND RECOGNITION - RELISH KALGOORLIE	\$ 11.70
20/09/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - STAFF TRAINING (RECEIPT IS USD MATCHING EXCHANGE RATE ON 21ST SEP) - SP PROAUDIOEXP.COM	\$ 298.26
21/09/2022	MANAGER COMMUNITY DEVELOPMENT	GAC - SPOTIFY SEPTEMBER 2022 - SPOTIFY	\$ 11.99
21/09/2022	MANAGER COMMUNITY DEVELOPMENT	SENIORS - HANNANS HANDICAP AFTERNOON - CHEZS CRAFTY AFFAIR	\$ 142.55
28/09/2022	MANAGER COMMUNITY DEVELOPMENT	FIN - NAB CARD FEE	\$ 8.00
28/09/2022	MANAGER ENGINEERING	FIN - NAB CARD FEE	\$ 8.00
1/09/2022	MANAGER ICT	ICT - TOOL BOX AND POWER BOARDS - BUNNINGS	\$ 47.88
19/09/2022	MANAGER ICT	ICT - POWER BOARDS AND EXTENSIONS - BUNNINGS	\$ 50.00
23/09/2022	MANAGER ICT	ICT - STATIONERY AND OFFICE SUPPLIES - OFFICE NATIONAL KALG	\$ 296.08
25/09/2022	MANAGER ICT	ICT - COUNCIL WEST AUSTRALIAN SUBSCRIPTION - WANNEWS	\$ 22.15
28/09/2022	MANAGER ICT	FIN - NAB CARD FEE	\$ 8.00
7/09/2022	MANAGER OPERATIONS	STAFF - R U OK DAY - REFRESHMENTS - 8 SEPTEMBER 2022 - GOLDFIELDS FRENCH HOT BREAD	\$ 105.00
8/09/2022	MANAGER OPERATIONS	STAFF - R U OK DAY - REFRESHMENTS - 8 SEPTEMBER 2022 - WOOLWORTHS	\$ 16.80
8/09/2022	MANAGER OPERATIONS	STAFF - R U OK DAY - REFRESHMENTS - 08 SEPTEMBER 2022 - PICCADILLY BUTCHERS	\$ 187.50
8/09/2022	MANAGER OPERATIONS	STAFF - R U OK DAY - REFRESHMENTS - 8 SEPTEMBER 2022 - LIONEL STREET IGA	\$ 33.23
8/09/2022	MANAGER OPERATIONS	STAFF - R U OK DAY - REFRESHMENTS - 8 SEPTEMBER 2022 - LIONEL STREET IGA	\$ 36.19
13/09/2022	MANAGER OPERATIONS	STAFF - GOLF COURSE STAFF RECOGNITION - 13 SEPTEMBER 2022 - LONGXIANG ZHANG AND CE	\$ 80.50
15/09/2022	MANAGER OPERATIONS	PARKS - MATERIALS FOR RAY FINLAYSON MAINTENANCE - FREERANGE SUPPLIES	\$ 13.99

15/09/2022	MANAGER OPERATIONS	PARKS - RAY FINLAYSON MATERIALS FOR MAINTENANCE - BUNNINGS	\$ 135.55
28/09/2022	MANAGER OPERATIONS	FIN - NAB CARD FEE	\$ 8.00
31/08/2022	MANAGER PLANNING, DEVELOPMENT AND REGULATORY SERVICES	BUILDING - OFFICE EXPENSE - PURCHASE BOXES FOR BUILDING FILES - BUNNINGS	\$ 39.75
2/09/2022	MANAGER PLANNING, DEVELOPMENT AND REGULATORY SERVICES	HEALTH - PPE PANTS - RSEA PTY LTD	\$ 170.90
12/09/2022	MANAGER PLANNING, DEVELOPMENT AND REGULATORY SERVICES	PLANNING - OFFICE EXPENSE - STATIONERY - BLACK CROW STUDIO PTY	\$ 169.00
15/09/2022	MANAGER PLANNING, DEVELOPMENT AND REGULATORY SERVICES	PLANNING - FLIGHT EXPENSE FOR CONSULTANT & LAWYER - VIRGIN AUSTRALIA	\$ 2,168.02
15/09/2022	MANAGER PLANNING, DEVELOPMENT AND REGULATORY SERVICES	PLANNING - SURCHARGE FOR FLIGHT - VIRGIN AUSTRALIA	\$ 20.38
28/09/2022	MANAGER PLANNING, DEVELOPMENT AND REGULATORY SERVICES	FIN - NAB CARD FEE	\$ 8.00
30/08/2022	MANAGER RECREATION CENTRE	OASIS - CRECHE MATERIALS PURCHASED - KMART	\$ 67.45
30/08/2022	MANAGER RECREATION CENTRE	OASIS - CRECHE MATERIALS PURCHASED - COLES	\$ 22.99
30/08/2022	MANAGER RECREATION CENTRE	OASIS - CRECHE MATERIALS PURCHASED - COLES	\$ 28.06
30/08/2022	MANAGER RECREATION CENTRE	OASIS - HEALTH CLUB MATERIALS PURCHASED - KALGOORLIE NEWSAGENC	\$ 53.95
30/08/2022	MANAGER RECREATION CENTRE	OASIS - HEALTH CLUB MATERIALS PURCHASED - THE REJECT SHOP	\$ 22.00
30/08/2022	MANAGER RECREATION CENTRE	OASIS - HEALTH CLUB MATERIALS PURCHASED - MYPROJECTORLAMPS AUSTR	\$ 597.86
30/08/2022	MANAGER RECREATION CENTRE	OASIS - HEALTH CLUB MATERIALS PURCHASED - KMART	\$ 46.50
2/09/2022	MANAGER RECREATION CENTRE	OASIS - HEALTH CLUB - MOVES CHALLENGE REWARDS - COLES	\$ 150.00
2/09/2022	MANAGER RECREATION CENTRE	OASIS - HEALTH CLUB - MOVES CHALLENGE REWARDS - COLES	\$ 10.00
3/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MUSIC SUBSCRIPTION - SPOTIFY	\$ 18.99
5/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION SUBSCRIPTIONS - TWILIO SENDGRID	\$ 134.20
6/09/2022	MANAGER RECREATION CENTRE	OASIS - REWARD AND RECOGNITION - AUSACTIVE WESTERN	\$ 58.84
7/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MARKETING - MATERIALS PURCHASED - BOC LIMITED	\$ 212.85
9/09/2022	MANAGER RECREATION CENTRE	OASIS - CRECHE CONSUMABLES - WOOLWORTHS	\$ 5.00
9/09/2022	MANAGER RECREATION CENTRE	OASIS - CRECHE CONSUMABLES - WOOLWORTHS	\$ 3.85
9/09/2022	MANAGER RECREATION CENTRE	OASIS - MATERIALS PURCHASED - OPERATIONS - BUNNINGS	\$ 53.92
9/09/2022	MANAGER RECREATION CENTRE	OASIS - CRECHE OUTDOOR EQUIPMENT - BUNNINGS	\$ 32.79
12/09/2022	MANAGER RECREATION CENTRE	OASIS - GROUPIES PROMOTION - WOOLWORTHS	\$ 55.95
12/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MATERIALS PURCHASED - KMART	\$ 27.00
12/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MATERIALS PURCHASED - KMART	\$ 36.00
12/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MATERIALS PURCHASED - TNS ACCESS & SECURITY	\$ 23.40
12/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MATERIALS PURCHASED - RED DOT STORES	\$ 8.99
14/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MARKETING MOVIE NIGHT - YOUTH POPUP - WOOLWORTHS	\$ 52.00
14/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MARKETING MOVIE NIGHT - YOUTH POPUP - WOOLWORTHS	\$ 122.00
14/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MARKETING - MOVIE NIGHT - YOUTH POPUP SESSION - GOLDLINE DISTRIBUTORS	\$ 23.38
15/09/2022	MANAGER RECREATION CENTRE	OASIS - ADMIN SUPPLIES - COLES	\$ 70.50

15/09/2022	MANAGER RECREATION CENTRE	OASIS - MATERIALS PURCHASED - KMART	\$ 16.00
15/09/2022	MANAGER RECREATION CENTRE	OASIS - MATERIALS PURCHASED - KMART	\$ 32.00
15/09/2022	MANAGER RECREATION CENTRE	OASIS - MATERIALS PURCHASED FOR CRECHE AND GYM - BUNNINGS	\$ 65.19
15/09/2022	MANAGER RECREATION CENTRE	OASIS - MATERIALS PURCHASED FOR CRECHE AND GYM - BUNNINGS	\$ 20.99
16/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MATERIAL PURCHASED - KMART	\$ 101.00
16/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION - WATER SOTCK - WOOLWORTHS	\$ 78.00
16/09/2022	MANAGER RECREATION CENTRE	OASIS - MATERIALS PURCHASED - BUNNINGS	\$ 236.54
19/09/2022	MANAGER RECREATION CENTRE	OASIS - ADMIN MATERIALS PURCHASED - KMART	\$ 7.50
19/09/2022	MANAGER RECREATION CENTRE	OASIS - RECEPTION MATERIALS PURCHASED - OFFICE NATIONAL KALGOO	\$ 16.39
20/09/2022	MANAGER RECREATION CENTRE	OASIS - GYM MUSIC MEMBERSHIP - SPOTIFY	\$ 11.99
21/09/2022	MANAGER RECREATION CENTRE	OASIS - MATERIALS PURCHASED - BUNNINGS	\$ 19.35
28/09/2022	MANAGER RECREATION CENTRE	FIN - NAB CARD FEE	\$ 8.00
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - KETTLE FOR HUB - KMART	\$ 42.00
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - TABLE CLOTHS AND TEA TOWELS FOR HUB - KMART	\$ 41.00
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - MICROWAVE FOR JOB HUB - KMART	\$ 119.00
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - WHITE CARD FOR HUB CLIENT - CENTRAL REGIONAL TAFE	\$ 27.24
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - WHITE CARD FOR HUB CLIENT - CENTRAL REGIONAL TAFE	\$ 27.24
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - TRESTLE TABLES AND BINS FOR JOB HUB ACTIVITIES - BUNNINGS	\$ 265.96
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - WHITE CARD FOR HUB CLIENT - CENTRAL REGIONAL TAFE	\$ 27.24
29/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - WHITE CARD FOR HUB CLIENT - CENTRAL REGIONAL TAFE	\$ 27.24
31/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - GROCERIES FOR JOB HUB WORKSHOP - COLES	\$ 17.50
31/08/2022	REGIONAL PROJECT MANAGER - CDC	CDC - WWC CHECK FOR HUB CLIENT - POST KALGOORLIE POSTKA	\$ 87.00
1/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - TRAINING FOR CLIENT - THE REAL ESTATE INSTITUTE	\$ 399.00
1/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - TRAINING FOR HUB CLIENT - THE REAL ESTATE INSTITUTE	\$ 1,000.00
1/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - TRAINING FOR CLIENT - RIKLAN EMGNCY MGMT S	\$ 396.00
2/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - RIGID DUMP TRUCK TRAINING FOR HUB CLIENT - RICHARDS MINING SERV	\$ 795.00
2/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - RECHARGE FOR CLIENT - TELSTRA PREPAID	\$ 30.00
2/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - RIGID DUMP TRUCK TRAINING FOR CLIENT - RICHARDS MINING SERV	\$ 818.85
5/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - DRINKS FOR HUB WORKSHOP - COLES	\$ 24.00
5/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - SUBWAY FOR HUB WORKSHOP - SUBWAY KALGOORLIE	\$ 162.00
5/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - TRAIN TICKET FOR CLIENT FOR PERTH TRAINING - TRANSWA BOOKINGS	\$ 192.00
6/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - FIRST AID COURSE FOR CLIENT - ST JOHN AMBULANCE AUST	\$ 220.00
6/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - POLICE CLEARANCE FOR HUB CLIENT - POST KALGOORLIE POSTKA	\$ 58.70
6/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - REIMBURSEMENT OF PPE FROM CLIENT ORDER - RSEA PTY LTD - KALGOOR	\$ (89.95)

6/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - PPE FOR CLIENT - RSEA PTY LTD - KALGOOR	\$ 143.58
7/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BEAUTY COURSE FOR CLIENT - SP BOMBSHELL BEAUTY	\$ 650.00
7/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BBQ - COLES	\$ 22.55
7/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BBQ - COLES	\$ 38.54
7/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BEAUTY COURSE FOR CLIENT - SP BOMBSHELL BEAUTY	\$ 665.95
7/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - WHITE CARD FOR JOB HUB CLIENT - CENTRAL REGIONAL TAFE	\$ 27.24
7/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - INCORRECT DEDUCTIONS FOR REIMBURSEMENT - AUSTRALIAN INSTITUTE PERSONAL TRAINERS	\$ 100.00
8/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - TRANSPORT FOR HUB CLIENTS-FUEL FOR HUB LEASED VEHICLE - AMPOL KALGOORLIE	\$ 59.58
12/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - POLICE CLEARANCE - POST KALGOORLIE POSTKA	\$ 58.70
12/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BIRTH CERTIFICATE FOR CLIENT - KALGOORLIE COURT-DOJ	\$ 53.00
13/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - OFFICE SUPPLIES - BUNNINGS	\$ 9.79
14/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BBQ EXPENSE - WOOLWORTHS	\$ 33.50
14/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - INCORRECT DEDUCTIONS FOR REIMBURSEMENT - AUSTRALIAN INSTITUTE PERSONAL TRAINERS	\$ 100.00
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - CTT FOR CLIENT - DOT - GOLDFIELDS	\$ 20.40
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BIRTH CERTIFICATE FOR CLIENT - KALGOORLIE COURT-DOJ	\$ 53.00
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - LEARNERS PERMIT TEST FOR CLIENT - DOT - GOLDFIELDS	\$ 126.10
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - LEARNERS PERMIT FOR CLIENT - DOT - GOLDFIELDS	\$ 26.80
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - PERMIT FOR CLIENT - DOT - GOLDFIELDS	\$ 20.40
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BIRTH CERTIFICATE FOR CLIENT - KALGOORLIE COURT-DOJ	\$ 53.00
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BIRTH CERTIFICATE FOR CLIENT - KALGOORLIE COURT-DOJ	\$ 53.00
15/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - LEARNERS PERMIT TEST FOR CLIENT - DOT - GOLDFIELDS	\$ 126.10
16/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - BIRTH CERTIFICATE FOR CLIENT - KALGOORLIE COURT-DOJ	\$ 53.00
19/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - PHONE RECHARGE FOR CLIENT - COLES	\$ 40.00
19/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - PHOTO ID FOR CLIENT - DOT - LICENSING	\$ 46.80
20/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - RMS TRAINING FOR CLIENT - RICHARDS MINING SERV	\$ 101.50
20/09/2022	REGIONAL PROJECT MANAGER - CDC	CDC - SUPPLIES FOR CLIENT - RED DOT STORES	\$ 70.57
28/09/2022	REGIONAL PROJECT MANAGER - CDC	FIN - NAB CARD FEE	\$ 8.00
31/08/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - WWC FOR CLIENT - POST KALGOORLIE POSTKA	\$ 87.00
31/08/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - WORKSHOP BBQ - COLES	\$ 115.00
31/08/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - WWC FOR CLIENT - POST KALGOORLIE POSTKA	\$ 87.00
31/08/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - POLICE CLEARANCE FOR CLIENT - POST KALGOORLIE POSTKA	\$ 58.70
31/08/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - PPE FOR CLIENT - RSEA PTY LTD - KALGOOR	\$ 189.95
1/09/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - LICENSE REPLACEMENT FOR CLIENT - DOT - LICENSING	\$ 30.90
2/09/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - ID FOR CLIENT - DOT - LICENSING	\$ 46.80

2/09/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - LICENSE RENEWAL FOR CLIENT - POST KALGOORLIE POSTKA	\$ 163.50
2/09/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - POLICE CLEARANCEFOR CLIENT - POST KALGOORLIE POSTKA	\$ 58.70
6/09/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - WORK CLOTHESFOR CLIENT - KMART	\$ 63.70
12/09/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - WORK WEAR FOR CLIENT - KMART	\$ 62.00
21/09/2022	SENIOR OFFICER CDC SUPPORT HUB	CDC - DRINKS FOR BBQ - COLES	\$ 21.00
28/09/2022	SENIOR OFFICER CDC SUPPORT HUB	FIN - NAB CARD FEE	\$ 8.00
23/09/2022	SENIOR TOURISM OFFICER	TOURISM - PADLOCKS FOR SURVEY BOX - CENTENNIAL PARK - SUPER CHEAP AUTO	\$ 47.99
28/09/2022	SENIOR TOURISM OFFICER	FIN - NAB CARD FEE	\$ 8.00
13/09/2022	SUPERINTENDENT GOLF COURSE	GC - CIGARETTE LIGHTER PLUG 16A @ 12V - COVS PARTS PTY LTD	\$ 18.00
15/09/2022	SUPERINTENDENT GOLF COURSE	GC - ACC EXTENSION LEAD H/D 5M - COVS PARTS PTY LTD	\$ 27.78
20/09/2022	SUPERINTENDENT GOLF COURSE	GC - BATTERIES CR 2025 - BUNNINGS	\$ 4.95
21/09/2022	SUPERINTENDENT GOLF COURSE	GC - HEX HEAD BOLT & HEX LOCK NUT - KONNECT KALGOORLIE	\$ 3.20
21/09/2022	SUPERINTENDENT GOLF COURSE	GC - LUBRICANT SINOPEC GREASE CARTRIDGE & MW CORDLESS BLOWER 18V - KARRI HOLDINGS PL	\$ 332.00
23/09/2022	SUPERINTENDENT GOLF COURSE	GC - PARTS - KARRI HOLDINGS PL	\$ 56.00
23/09/2022	SUPERINTENDENT GOLF COURSE	GC - PE SS REPAIR CLAMP 250MM X 400L - GOLFIELDS MNNG SUPPLY	\$ 696.17
23/09/2022	SUPERINTENDENT GOLF COURSE	GC - AQUASPA ANTIFOAM 500ML - CANNING POOL PUMP	\$ 127.80
28/09/2022	SUPERINTENDENT GOLF COURSE	FIN - NAB CARD FEE	\$ 8.00
		TOTAL EFT PAYMENTS	\$ 52,703.97



CEO DELEGATION REGISTER

Current as at 14 October 2022

CEO Delegation Register

City of Kalgoorlie Boulder

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Introduction

FORMAT OF REGISTER

This Register sets out delegations from the Council to the CEO.

This Register describes:

- the 'head of power' for the exercise of delegation to an elected member, employee, Committee, or person;
- the precise authority being delegated, including any limits, restrictions, or conditions;
- relevant City policies applicable to the execution of the delegation; and
- the statutory requirements for the Council to review all delegations.

TERMINOLOGY AND ACRONYMS

In this document, the following meanings apply:

City – the City of Kalgoorlie-Boulder.

CEO – the Chief Executive Officer of the City.

Council – the elected body that governs the City which is comprised of the Mayor and twelve Councillors.

Elections – Local Government (Elections) Regulations 1997.

Employee – refers to an employee of the City of Kalgoorlie-Boulder and does not include contractors..

F & G – Local Government (Functions and General) Regulations 1996.

Local Government Act – the Local Government Act 1995 (WA).

Register – the register of delegated authorities.

Regulation – subordinate legislation, referenced by 'r', as in r22.

Schedule – to an Act, referenced as 'Sch', as in Sch 3.2.

Section - of an Act, referenced by 's', as in s5.42.

Sub delegation – the terms 'sub delegate' and 'sub delegation' are used as a style preference, rather than 'on delegate' or 'on delegation' and refer to circumstances where the CEO is given authority by Council and passes on that authority to an employee.

ULP – Local Government (Uniform Local Provisions) Regulations 1996.

Any reference to an Act or regulation or local law includes any amendments made to that Act or regulation or local law from time to time.

DELEGATIONS AND SUB DELEGATIONS

Delegation is the process of Council providing authority to the CEO (or employees, in limited cases) for the CEO to undertake the exercise of its powers or discharge of its duties.

In turn, the Local Government Act allows the CEO to delegate powers delegated to the office of CEO to another employee¹ and the City will keep a separate register of sub-delegations.

There are some exceptions to this general power to sub-delegate, such as:

- The CEO is the only employee authorised by Council to commence (or authorise the commencement of) legal proceedings;

¹ s5.44(1) Local Government Act

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- Other legislation permits sub delegation by the CEO, either, as of right, or with the express authority of the Council (for example, the Dog Act); and
- The Bush Fires Act prohibits sub delegation by the CEO.

The application of delegated authority:

- Does not ‘undermine’ the roles and responsibilities of the Council (or the CEO) as the decision-making bodies but instead facilitates Council (and the CEO) focussing on higher level strategic matters;
- Is intended to improve the efficiency, effectiveness and timeliness of decision making;
- Requires employees with delegated authority to make decisions consistently and in compliance with relevant Council policy and precedents; and
- Is consistent with the City’s Strategic Community Plan and commitment to a strong customer service focus.

A number of processes safeguard the critical role of Council as the decision-makers, including:

- The Council will only delegate authority where the CEO has the appropriate skills and expertise to implement the powers and responsibilities of the relevant delegation; and
- Council can at any time revoke a delegation or vary the authority and/or conditions given under a delegation.

The City will review this Register and the register of sub delegations at least once every financial year (except where delegations under other Acts require more frequent review).

AUTHORISATIONS AND APPOINTMENTS

Some legislation provides for authorisation of Local Government officers to have powers as are necessary for them to perform their required duties as a specific function of the local government. These duties are carried out as ‘acting through’ functions under s5.45(2) of the Local Government Act.

In addition to the delegations and sub-delegations of authority, the CEO is able to “authorise” or “appoint” certain persons to undertake functions. These authorisations are made by the CEO under s9.10 of the Local Government Act or in furtherance of a delegated authority. There are also occasions where the Council can make authorisations.

All authorisations and appointments will be kept in a separate register and are therefore not detailed in this document.

LOCAL GOVERNMENT ACT

Most delegations and sub delegations in this Register originate under the Local Government Act. The Local Government Act permits a local government, by absolute majority decision², to delegate to the CEO the exercise of any of its powers or the discharge of any of its duties under the Local Government Act.

There are some duties listed in the Local Government Act which cannot be delegated by Council, which are³:

- any power or duty that requires a decision of an absolute majority of the local government;
- accepting a tender which exceeds an amount determined by the local government;
- appointing an auditor;

² s5.42(1) Local Government Act

³ s5.43 Local Government Act

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- acquiring or disposing of any property valued at an amount exceeding an amount determined by the local government;
- any of the local government's powers under s5.98, 5.98A, s5.99, s5.99A and s5.100 of the Act;
- borrowing money on behalf of the local government;
- hearing or determining an objection of a kind referred to in s9.5 of the Act;
- the power under s9.49A(4) of the Act to authorise a person to sign documents on behalf of the local government; and
- any power or duty that requires the approval of the Minister or the Governor.

Other matters which cannot be delegated to the CEO include:

- under r18G of the Local Government (Administration) Regulations (s7.12a, 7.12A(3)(a) and s7.12(4)), which relate to meetings with auditors,
- under r16 of the Local Government (Financial Management) Regulations, which prevent the delegation of matters relating to internal audit to an employee who has been delegated the duty of maintaining the day-to-day accounts or financial management operations.

The delegation powers under the Local Government Act relate to the Local Government Act and any regulations or local laws made under the Local Government Act.

OTHER LEGISLATION

Other legislation where delegations, authorisations or appointments may occur (and which are relevant to the City) include:

- Animal Welfare Act 2002;
- Australian Citizenship Act 2007;
- Building Act 2011 and Building Regulations 2012;
- Bush Fires Act 1954, regulations and local laws created under that Act;
- Cat Act 2011 and Regulations;
- Caravan Parks and Camping Grounds Act 1995;
- Control of Vehicles (Off-Road Areas) Act 1978 and Regulations;
- Dog Act 1976 and Regulations;
- Equal Employment Opportunity Act 1984;
- Environmental Protection Act 1986;
- Food Act 2008;
- Freedom of Information Act 1992;
- Graffiti Vandalism Act 2016;
- Health (Miscellaneous Provisions) Act 1911, Regulations and local laws created under that Act;
- Health (Asbestos) Regulations 1992;
- Land Administration Act 1997, and Regulations;
- Litter Act 1979 and Regulations;
- Local Government (Miscellaneous Provisions) Act 1960;
- Parks and Reserves Act 1895;

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- Planning and Development Act 2005 including Regulations, policies, and the Town Planning Scheme;
- Public Interest Disclosure Act 2003;
- Public Health Act 2016;
- Rates and Charges (Rebates and Deferments) Act 1982;
- Road Traffic Act 1974; and
- Strata Titles Act 1985.

The Planning and Development (Local Planning Schemes) Regulations 2015 permits delegation by Council to employees (rather than via the CEO as per the Local Government Act). Accordingly, the process for delegating authority and duties is utilised.

RECORD OF ACTIONS AND DECISIONS

If the CEO is exercising a power or duty that has been delegated, the Local Government Act requires that records be kept in relation to that exercise⁴.

The record is to contain information on:

- how the CEO exercised the power or discharged the duty,
- when the CEO exercised the power or discharged the duty; and
- the persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty⁵.

Irrespective of record-keeping requirements under each relevant legislation, the CEO must comply with the City's uniform administrative record-keeping requirements.

PRIMARY/ANNUAL RETURNS AND GIFT DISCLOSURES

A person to whom a duty or power is delegated under the Local Government Act is a 'designated employee' under s5.74(b) of the Act and is required to:

- disclose relevant interests⁶;
- complete a Primary Return⁷; and
- complete Annual Returns⁸.

Although these requirements relate only to delegations under the Local Government Act, the Council and the CEO have decided to require compliance to ensure all employees are treated equally in relation to such disclosure requirements.

ACTING THROUGH ANOTHER PERSON

The Local Government Act recognises that employees do not always need delegations (or sub delegations) to carry out their tasks and functions on behalf of the City. The Local Government Act⁹ states:

Nothing in this Division (Division 4 - Local Government Employees) is to be read as preventing:

⁴ s5.46(3) Local Government Act

⁵ r19 Local Government (Administration) Regulations 1996

⁶ s5.70 Local Government Act

⁷ s5.75 Local Government Act

⁸ s5.76 Local Government Act

⁹ s5.45 (2) Local Government Act

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a local government from performing any of its functions by acting through a person other than the Chief Executive Officer; or

a Chief Executive Officer from performing any of his or her functions by acting through another person.

The key difference between a delegation and 'acting through' is:

Delegation: a delegate exercises the delegated decision-making function in his or her own right; and

"Acting through": a person has no authority to carry out a function but is authorised to do something by a person who has the relevant delegated authority (for example, an employee may pay an account if directed to do so by an employee who has the delegated authority for that payment).

For further information, see Department of Local Government and Communities Guideline No 17 - Delegations.

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1. Local Government Act 1995 Delegations

1.1 Council to CEO

1.1.1 Compensation - Damage Incurred when Performing Executive Functions

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.22(1) Compensation s.3.23 Arbitration
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. In accordance with the s.3.22 procedures, assess the extent of damage to private property arising directly from performance of executive functions, determine appropriate compensation, communicate with property owners to agree on appropriate compensation and make payment of compensation [s.3.22(1)]. 2. Where there is a dispute about the amount of compensation, give effect to arbitration in accordance with s.3.23.
Council Conditions on this Delegation:	a. Delegation is limited to settlements which do not exceed a material value of \$25,000.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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1.1.2 Powers of Entry

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.28 When this Subdivision applies s.3.32 Notice of entry s.3.33 Entry under warrant s.3.34 Entry in an emergency s.3.36 Opening fences
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to exercise powers of enter to enter onto land to perform any of the local government functions under this Act, other than entry under a Local Law [s.3.28]. 2. Authority to give notice of entry [s.3.32]. 3. Authority to seek and execute an entry under warrant [s.3.33]. 4. Authority to execute entry in an emergency, using such force as is reasonable [s.3.34(1) and (3)]. 5. Authority to give notice and effect entry by opening a fence [s.3.36].
Council Conditions on this Delegation:	a. Delegated authority under s.3.34(1) and (3) may only be used where there is imminent or substantial risk to public safety or property.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government Act 1995: s.9.10 Appointment of authorised persons – refer also s.3.32(2)] Part 3, Division 3, Subdivision 3 – prescribes statutory processes for Powers of Entry s.3.34(2) Entry in an emergency
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1.1.3 Declare Vehicle is Abandoned Vehicle Wreck

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.40A(4) Abandoned vehicle wreck may be taken
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Declare that an impounded vehicle is an abandoned vehicle wreck [s.3.40A(4)].
Council Conditions on this Delegation:	a. Disposal of a declared abandoned vehicle wreck to be undertaken in accordance with Delegated Authority 1.2.6 Disposing of Confiscated or Uncollected Goods or alternatively, referred for Council decision.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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1.1.4 Confiscated or Uncollected Goods

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.46 Goods May be withheld until costs paid s.3.47 Confiscated or uncollected goods, disposal of s.3.48 Impounding expenses, recovery of
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to refuse to allow goods impounded under s.3.39 or 3.40A to be collected until the costs of removing, impounding and keeping them have been paid to the City [s.3.46]. 2. Authority to sell or otherwise dispose of: <ul style="list-style-type: none"> • goods (including vehicles) that have been ordered to be confiscated under section 3.43; • uncollected vehicles; and • uncollected goods [s.3.47]. 3. Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s.3.48].
Council Conditions on this Delegation:	a. Disposal of confiscated or uncollected goods, including abandoned vehicles, with a market value less than \$20,000 may, in accordance with r30(3), Local Government (Functions and General) Regulations , be disposed of by any means considered to provide best value, provided the process is transparent and accountable.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government Act 1995 :Part 3, Division 3, Subdivision 3 s.3.58 Disposing of Property – applies to the sale of goods under s.3.47 as if they were property referred to in that section. <i>Local Government (Functions and General) Regulations 1996, regulation 30(3)</i>
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1.1.5 Disposal of Sick or Injured Animals

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	Local Government Act 1995: s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.47A Sick or injured animals, disposal of s.3.48 Impounding expenses, recovery of
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine when an impounded animal is ill or injured, that treating it is not practicable, and to humanely destroy the animal and dispose of the carcass [s.3.47A(1)]. 2. Authority to recover expenses incurred for removing, impounding, and disposing of confiscated or uncollected goods [s.3.48].
Council Conditions on this Delegation:	a. Delegation only to be used where the Delegate's reasonable efforts to identify and contact an owner have failed or because of the state of the animal, destroying it is urgent.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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1.1.6 Close Thoroughfares to Vehicles

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.50 Closing certain thoroughfares to vehicles s.3.50A Partial closure of thoroughfare for repairs or maintenance s.3.51 Affected owners to be notified of certain proposals
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to close a thoroughfare (wholly or partially) to vehicles or particular classes of vehicles for a period not exceeding 4-weeks [s.3.50(1)]. 2. Authority to determine to close a thoroughfare for a period exceeding 4 weeks and before doing so, to: <ul style="list-style-type: none"> • Give: <ul style="list-style-type: none"> • public notice; • written notice to the Commissioner of Main Roads; and • written notice to prescribed persons and persons that own prescribed land; and • consider submissions relevant to the road closure/s proposed [s.3.50(1a), (2) and (4)]. 3. Authority to revoke an order to close a thoroughfare [s.3.50(6)]. 4. Authority to partially and temporarily close a thoroughfare without public notice for repairs or maintenance, where it is unlikely to have significant adverse effect on users of the thoroughfare [s.3.50A]. 5. Before doing anything to which section 3.51 applies, take action to notify each person having an interest and give public notice that allows reasonable time for submissions to be made and consider any submissions made before determining to fix or alter the level or alignment of a thoroughfare or draining water from a thoroughfare to private land [s.3.51].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. If, under s.3.50(1), a thoroughfare is closed without giving local public notice, local public notice is to be given as soon as practicable after the thoroughfare is closed [s.3.50(8)]. b. The City must ensure that access by vehicle to land adjoining the thoroughfare can be reasonably provided [s.3.52(3)].
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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1.1.7 Control Reserves and Certain Unvested Facilities

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.53(3) Control of certain unvested facilities s.3.54(1) Reserves under control of local government
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to agree with other local governments the method for control and management of an otherwise unvested facility which is partially within 2 or more local government districts [s.3.53(3)]. 2. Authority to do anything for the purpose of controlling and managing land under the control and management of the City that the City could do under s.5 of the Parks and Reserves Act 1895 [s.3.54(1)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Limited to matters where the financial implications do not exceed a relevant and current budget allocation and which do not create a financial liability in future budgets.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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1.1.8 Obstruction of Footpaths and Thoroughfares

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> r.5(2) Interfering with, or taking from, local government land r.6 Obstruction of public thoroughfare by things placed and left - Sch. 9.1 cl. 3(1)(a) r.7A Obstruction of public thoroughfare by fallen things – Sch.9.1 cl.3(1)(b) r.7 Encroaching on public thoroughfare – Sch.9.1. cl.3(2)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine, by written notice served on a person who is carrying out plastering, painting or decorating operations (the work) over or near a footpath on land that is local government property, to require the person to cover the footpath during the period specified in the notice so as to: <ol style="list-style-type: none"> a. prevent damage to the footpath; or b. prevent inconvenience to the public or danger from falling materials <p>[ULP r.5(2)].</p> 2. Authority to provide permission including imposing appropriate conditions or to refuse to provide permission, for a person to place on a specified part of a public thoroughfare one or more specified things that may obstruct the public thoroughfare [ULP r.6(2) and (4)]. 3. Authority to renew permission to obstruct a thoroughfare and to vary any condition imposed on the permission effective at the time written notice is given to the person to whom permission is granted [ULP r.6(6)]. 4. Authority to require an owner or occupier of land to remove any thing that has fallen from the land or from anything on the land, which is obstructing a public thoroughfare [ULP r.7A]. 5. Authority to require an owner or occupier of land to remove any part of a structure, tree or plant that is encroaching, without lawful authority on a public thoroughfare [ULP r.7].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Actions under this Delegation must comply with procedural requirements detailed in <i>the Local Government (Uniform Local Provisions) Regulations 1996</i>. b. Permission may only be granted where, the proponent has: <ol style="list-style-type: none"> i. Where appropriate, obtained written permission from each owner of adjoining or adjacent property which may be impacted by the proposed obstruction.

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	<ul style="list-style-type: none"> ii. Provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good public assets damaged by the obstruction at the completion of works. iii. Provided evidence of sufficient Public Liability Insurance. iv. Provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government (Uniform Local Provisions) Regulations 1996</p> <p>Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995</p>
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1.1.9 Gates Across Public Thoroughfares

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> r.9 Permission to have gate across public thoroughfare – Sch.9.1 cl.5(1)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to provide, or refuse to provide, permission to have a gate or other device across a local government thoroughfare that enables the passage of motor traffic and prevents livestock straying [ULP r.9(1)]. 2. Authority to require an applicant to publish a notice of the application in a manner thought fit, [r.9(2)]. 3. Authority to impose conditions on granting permission [ULP r.9(4)]. 4. Authority to renew permission [ULP 9(3)(d)]. 5. Authority to, when renewing permission or at any other time, vary any condition effective upon written notice to the person to whom permission was granted [ULP r.9(5)]. 6. Authority to cancel permission by written notice and request the person to whom permission was granted to remove the gate or device within a specified time [ULP r.9(6)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996. b. Each approval provided must be recorded in the City's statutory Register of Gates in accordance with Uniform Local Provisions Regulation 8.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government (Uniform Local Provisions) Regulations 1996 – prescribe applicable statutory procedures</p> <p>Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995</p>
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1.1.10 Public Thoroughfare – Dangerous Excavations

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> r.11(1), (4), (6) & (8) Dangerous excavation in or near public thoroughfare – Sch.9.1 cl.6
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine if an excavation in or on land adjoining a public thoroughfare is dangerous and take action to fill it in or fence it or request the owner or occupier in writing to fill in or securely fence the excavation [ULP r.11(1)]. 2. Authority to determine to give permission or refuse to give permission to make or make and leave an excavation in a public thoroughfare or land adjoining a public thoroughfare [ULP r.11(4)]. 3. Authority to impose conditions on granting permission [ULP r.11(6)]. 4. Authority to renew a permission granted [ULP r.11(5)(d)]. 5. Authority to, when renewing a permission or at any time, vary any condition imposed on a permission granted effective upon written notice to the person to whom permission was granted [ULP r.11(8)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996. b. Permission may only be granted where, the proponent has: <ol style="list-style-type: none"> i. Where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed works. ii. Provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public assets at the completion of works. iii. Provided evidence of sufficient Public Liability Insurance. iv. Provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Determination of Bond Value and Conditions - refer to CEO Delegation 1.3.3 – Determine and Manage Conditions on Permission for Dangerous Excavations on or on land adjoining Public Thoroughfares</p> <p>Local Government (Uniform Local Provisions) Regulations 1996 – prescribe applicable statutory procedures</p> <p>Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995</p>
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1.1.11 Crossing – Construction, Repair and Removal

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government (Uniform Local Provisions) Regulations 1996:</i> r.12(1) Crossing from public thoroughfare to private land or private thoroughfare – Sch.9.1 cl.7(2) r.13(1) Requirement to construct or repair crossing – Sch.9.1 cl.7(3)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to approve or refuse to approve, applications for the construction of a crossing giving access from a public thoroughfare to land or private thoroughfare serving land [ULP r.12(1)]. 2. Authority to approve the construction, under the supervision of, and to the satisfaction of, the City, of a crossing giving access from a public thoroughfare to the land or a private thoroughfare serving the land[ULP r.12(1)(a)]. 3. Authority to give notice to an owner or occupier of land requiring the person to construct or repair a crossing [ULP r.13(1)]. 4. Authority to construct or repair a crossing where the person fails to comply with a notice requiring them to construct or repair the crossing, and recover 50% of the cost of doing so as a debt due from the person [ULP r.13(2)].
Council Conditions on this Delegation:	a. Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996 .
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Uniform Local Provisions) Regulations 1996 – prescribe applicable statutory procedures Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995
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1.1.12 Private Works on, over or under Public Places

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> r.17 Private works on, over, or under public places – Sch.9.1 cl.
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to grant permission or refuse permission to construct a specified thing on, over, or under a specified public thoroughfare or public place that is City property [ULP r.17(3)]. 2. Authority to impose conditions on permission including those prescribed in r.17(6) [ULP r.17(5)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Actions under this Delegation must comply with procedural requirements detailed in the Local Government (Uniform Local Provisions) Regulations 1996. b. Permission may only be granted where, the proponent has: <ol style="list-style-type: none"> i. Where appropriate, obtained written permission from or entered into a legal agreement with, each owner of adjoining or adjacent property which may be impacted by the proposed private works. ii. Provided a bond, sufficient to the value of works that may be required if the proponent does not satisfactorily make good the public place at the completion of works. iii. Provided evidence of sufficient Public Liability Insurance. iv. Provided pedestrian and traffic management plans which are sufficient for the protection of public safety and amenity.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government (Uniform Local Provisions) Regulations 1996 – prescribe applicable statutory procedures</p> <p>Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995</p>
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1.1.13 Give Notice to Prevent Damage to Local Government Property from Wind Erosion and Sand Drift

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government (Uniform Local Provisions) 1996:</i> r.21(1) Wind erosion and sand drifts – Sch.9.1 cl.12
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to give notice to a land owner or occupier forbidding the clearing of vegetation without the City’s permission if it is considered that clearing the owner or occupier’s land may cause the City’s land with a common boundary to be adversely affected by wind erosion or sand drift [ULP r.21(1) and (2)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Uniform Local Provisions) Regulations 1996 – prescribe applicable statutory procedures Penalties under the Uniform Local Provisions Regulations are administered in accordance with Part 9, Division 2 of the Local Government Act 1995
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1.1.14 Expressions of Interest for Goods and Services

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.21 Limiting who can tender, procedure for r.23 Rejecting and accepting expressions of interest to be acceptable tenderer
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine when to seek Expressions of Interest and to invite Expressions of Interest for the supply of goods or services [F&G r.21]. 2. Authority to consider Expressions of Interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G r.23(3) and (4)].
Council Conditions on this Delegation:	a. Expressions of Interest may only be called where there is an adopted budget for the proposed goods or services.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures</p> <p>WALGA Subscription Service – Procurement Toolkit</p> <p>Council Policy CORP-AP-001 Purchasing</p>
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1.1.15 Tenders for Goods and Services – Call Tenders

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(1), (2) When tenders have to be publicly invited r.13 Requirements when local government invites tenders though not required to do so r.14 Publicly inviting tenders, requirements for
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to publicly invite tenders [F&G r.11(1)]. 2. Authority to publicly invite tenders in circumstances where not required to do so by the Local Government (Functions and General) Regulations [F&G r.13]. 3. Authority to determine in writing, before tenders are invited, the criteria for acceptance of tenders [F&G r.14(2a)]. 4. Authority to determine the information that is to be disclosed to those interested in submitting a tender [F&G r.14(4)(a)]. 5. Authority to vary tender information after public notice of invitation to tender and before the close of tenders, taking reasonable steps to ensure each person who has sought copies of the tender information is provided notice of the variation [F&G r.14(5)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Tenders may only be called where there is an adopted budget for the proposed goods or services, with the exception being in the period immediately prior to the adoption of a new Annual Budget where: <ol style="list-style-type: none"> i. the proposed goods or services are required to fulfil a routine contract related to the day-to-day operations of the Local Government; or ii. a current supply contract expiry is imminent; and iii. the value of the proposed new contract has been included in the draft Annual Budget proposed for adoption, and iv. the tender specification includes a provision that the tender will only be awarded subject to the budget adoption by the Council.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures WALGA Subscription Service – Procurement Toolkit Council Policy CORP-AP-001 Purchasing Policy
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1.1.16 Tenders for Goods and Services – Accepting and Rejecting Tenders; Varying Tendered Contracts; Exercising Tendered Contract Extension Options

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2)(j) Exercising contract extension options r.18(2), (4), (4a), (5), (6) and (7) Rejecting and accepting tenders r.20(1), (2), (3) Variation of requirements before entry into contract r.21A Varying a contract for the supply of goods or services
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine whether or not to reject tenders that do not comply with requirements specified in the invitation to tender [F&G.r.18(2)]. 2. Authority to seek clarification from tenderers in relation to information contained in their tender submission [F&G r.18(4a)]. 3. Authority to assess, by written evaluation, tenders that have not been rejected, to determine: <ol style="list-style-type: none"> i. The extent to which each tender satisfies the criteria for deciding which tender to accept; and ii. To accept the tender that is most advantageous within the \$1,000,000 detailed as a condition on this Delegation [F&G r.18(4)]. 4. Authority to decline to accept any tender [F&G r.18(5)]. 5. Authority to accept the next most advantageous tender if, within 6-months of accepting a tender, a contract has not been entered into <u>OR</u> the City and the successful tenderer agree to terminate the contract [F&G r.18(6) & (7)]. 6. Authority to determine whether variations in goods and services required are minor variations, and to negotiate with the successful tenderer to make minor variations <u>before</u> entering into a contract [F&G r.20(1) and (3)]. 7. Authority to choose the next most advantageous tender to accept, if the chosen tenderer is unable or unwilling to form a contract to supply the varied requirement <u>OR</u> the minor variation cannot be agreed with the successful tenderer, so that the tenderer ceases to be the chosen tenderer [F&G r.20(2)]. 8. Authority to vary a tendered contract, <u>after</u> it has been entered into, provided the variation/s are necessary for the goods and services to be supplied, and do not change the

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	<p>scope of the original contract or increase the contract value by up to 10% of the awarded tender up to a maximum of \$50,000 [F&G r.21A(a)].</p> <p>9. Authority to exercise a contract extension option that was included in the original tender specification and contract in accordance with r.11(2)(j) [F & G r.21A(b)].</p>
<p>Council Conditions on this Delegation:</p>	<p>a. Exercise of authority under F&G r.18(2) requires consideration of whether or not the requirements as specified in the invitation to tender have been expressed as mandatory and if so, discretion may not be capable of being exercised – consider process contract implications.</p> <p>b. In accordance with s.5.43(b), tenders may only be accepted under this delegation, where:</p> <ul style="list-style-type: none"> i. The total consideration under the resulting contract is \$1,000,000 or less for single project tenders, or over the period of a term tender; ii. The expense is included in the adopted Annual Budget; and iii. The tenderer has complied with requirements under F&G r.18(2) and (4). <p>c. A decision to vary a tendered contract <u>before</u> entry into the contract [F&G r.20(1) and (3)] must include evidence that the variation is minor in comparison to the total goods or services that tenderers were invited to supply.</p> <p>d. A decision to vary a tendered contract <u>after</u> entry into the contract [F&G r.21A(a)] must comply with the adopted Policy <i>EXEC-CEO-008 Variation to Tenders</i> and must include evidence that the variation is necessary and does not change the scope of the contract.</p> <p>e. A decision to renew or extend the tendered contract must only occur where the original tendered contract contained the option to renew or extend its term as per r.11(2)(j) and that the contractor’s performance has been reviewed and the review evidences the rationale for entering into the extended term.</p>
<p>Express Power to Sub-Delegate:</p>	<p><i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees</p>

<p>Compliance Links:</p>	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures</p> <p>WALGA Subscription Service – Procurement Toolkit</p> <p>Council Policy CORP-AP-001 Purchasing Policy</p>
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1.1.17 Tenders for Goods and Services - Exempt Procurement

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government												
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO												
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> r.11(2) When tenders have to be publicly invited (<i>exemptions</i>)												
Delegate:	Chief Executive Officer												
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to undertake tender exempt procurement, in accordance with the Purchasing Policy requirements, where the total consideration under the resulting contract is expected to be included in the adopted Annual Budget [F&G.r.11(2)]. 2. Authority to, because of the unique nature of the goods or services or for any other reason it is unlikely that there is more than one supplier, determine to contract directly with a suitable supplier [F&G r.11(2)(f)]. 												
Council Conditions on this Delegation:	<p>a. Tender exempt procurement under F&G.r.11(2) may only be approved where the total consideration under the resulting contract is expected to be less than the maximum \$value specified for the following categories:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Category</th> <th style="width: 30%;">Maximum Value for individual contracts</th> </tr> </thead> <tbody> <tr> <td>WALGA Preferred Supplier Program [F&G.r.11(2)(b)]</td> <td style="text-align: center;">\$750,000</td> </tr> <tr> <td>Goods or services obtained through the Government of the State or Commonwealth or any of its agencies, or by a local government or regional local government [F&G.r.11(2)(e)]</td> <td style="text-align: center;">\$750,000</td> </tr> <tr> <td>Goods or services that are determined to be unique so that there is more than one supplier in accordance with delegation condition (b.) specified below [F&G.r.(2)(f)]</td> <td style="text-align: center;">\$250,000</td> </tr> <tr> <td>Supply of petrol, oil or any other liquid or gas used for internal combustion engines [F&G.r.11(2)(g)]</td> <td style="text-align: center;">\$1,500,000</td> </tr> <tr> <td>Goods or services supplied by a person registered on the Aboriginal Business Directory WA OR Indigenous Minority Supplier</td> <td style="text-align: center;"><\$250,000* <i>*as specified in F&G.r.11(2)(h)(ii)</i></td> </tr> </tbody> </table>	Category	Maximum Value for individual contracts	WALGA Preferred Supplier Program [F&G.r.11(2)(b)]	\$750,000	Goods or services obtained through the Government of the State or Commonwealth or any of its agencies, or by a local government or regional local government [F&G.r.11(2)(e)]	\$750,000	Goods or services that are determined to be unique so that there is more than one supplier in accordance with delegation condition (b.) specified below [F&G.r.(2)(f)]	\$250,000	Supply of petrol, oil or any other liquid or gas used for internal combustion engines [F&G.r.11(2)(g)]	\$1,500,000	Goods or services supplied by a person registered on the Aboriginal Business Directory WA OR Indigenous Minority Supplier	<\$250,000* <i>*as specified in F&G.r.11(2)(h)(ii)</i>
Category	Maximum Value for individual contracts												
WALGA Preferred Supplier Program [F&G.r.11(2)(b)]	\$750,000												
Goods or services obtained through the Government of the State or Commonwealth or any of its agencies, or by a local government or regional local government [F&G.r.11(2)(e)]	\$750,000												
Goods or services that are determined to be unique so that there is more than one supplier in accordance with delegation condition (b.) specified below [F&G.r.(2)(f)]	\$250,000												
Supply of petrol, oil or any other liquid or gas used for internal combustion engines [F&G.r.11(2)(g)]	\$1,500,000												
Goods or services supplied by a person registered on the Aboriginal Business Directory WA OR Indigenous Minority Supplier	<\$250,000* <i>*as specified in F&G.r.11(2)(h)(ii)</i>												

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	Office Limited (T/as Supply Nation) <u>AND</u> where satisfied that the contract represents value for money. [F&G.r.11(2)(h)]	
	Goods or services supplied by an Australian Disability Enterprise [F&G.r.11(2)(i)]	\$250,000
	<p>b. Tender exempt procurement under F&G r.11(2)(f) may only be approved where a record is retained that evidences:</p> <ul style="list-style-type: none"> i. A detailed specification; ii. The outcomes of market testing of the specification; iii. The reasons why market testing has not met the requirements of the specification; iv. Rationale for why the supply is unique and cannot be sourced through other suppliers; and v. The expense is included in the adopted Annual Budget. <p>c. Where the total consideration of a Tender Exempt procurement contract exceeds the \$250,000 delegated above, the decision is to be referred to Council.</p>	
Express Power to Sub-Delegate:	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees	

Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government (Functions and General) Regulations 1996 – prescribe applicable statutory procedures</p> <p>WALGA Subscription Service – Procurement Toolkit</p> <p>Council Policy CORP-AP-001 Purchasing Policy</p>
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1.1.18 Application of Regional Price Preference Policy

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government (Functions and General) Regulations 1996:</i> r.24G Adopted regional price preference policy, effect of
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to decide when not to apply the regional price preference policy to a particular future tender [F&G r.24G].
Council Conditions on this Delegation:	(1) A preference may be given to a regional tenderer by assessing the tender from that regional tenderer as if the price bids were reduced by — (a) up to 10% — where the contract is for goods or services, up to a maximum price reduction of \$50 000; or (b) up to 5% — where the contract is for construction (building) services, up to a maximum price reduction of \$50 000; or (c) up to 10% — where the contract is for goods or services (including construction (building) services), up to a maximum price reduction of \$500 000, if the local government is seeking tenders for the provision of those goods or services for the first time, due to those goods or services having been, until then, undertaken by the local government.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Council Policy CORP-AP-005 Regional Price Preference
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1.1.19 Disposing of Property

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.58(2) & (3) Disposing of Property
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to dispose of property to: <ol style="list-style-type: none"> (a) the highest bidder at public auction [s.3.58(2)(a)]. (b) the person who at public tender called by the City makes what is considered by the delegate to be, the most acceptable tender, whether or not it is the highest tender [s.3.58(2)(b)]. 2. Authority to dispose of property by private treaty only in accordance with section 3.58(3) and prior to the disposal, to consider any submissions received following the giving of public notice [s.3.58(3)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Disposal of land or building assets is limited to matters specified in the Annual Budget and in any other case, a Council resolution is required. b. In accordance with s.5.43, disposal of property, for any single project or where not part of a project but part of a single transaction, is limited to a maximum value of \$500,000 or less. c. When determining the method of disposal: <ul style="list-style-type: none"> • Where a public auction is determined as the method of disposal: <ul style="list-style-type: none"> ○ Reserve price has been set by independent valuation. ○ Where the reserve price is not achieved at auction, negotiation may be undertaken to achieve the sale at up to a -10% variation on the set reserve price. • Where a public tender is determined as the method of disposal and the tender does not achieve a reasonable price for the disposal of the property, then the CEO is to determine if better value could be achieved through another disposal method and if so, must determine not to accept any tender and use an alternative disposal method. • Where a private treaty is determined [s.3.58(3)] as the method of disposal, authority to: <ul style="list-style-type: none"> ○ Negotiate the sale of the property up to a -10% variance on the valuation; and

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	<ul style="list-style-type: none"> ○ Consider any public submissions received and determine if to proceed with the disposal, ensuring reasons for the decision are recorded. <p>d. Where the market value of the property is determined as being less than \$20,000 (F&G r.30(3) excluded disposal) may be undertaken:</p> <ul style="list-style-type: none"> ● Without reference to Council for resolution; and ● In any case, be undertaken to ensure that the best value return is achieved however, where the property is determined as having a nil market value then, as a minimum, the disposal must ensure environmentally responsible disposal. <p>e. Review, revise, vary and/or suspend lease terms during a declared State of Emergency or Public Health Emergency.</p>
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Local Government Act 1995 – s.3.58 Disposal of Property</p> <p>Local Government (Functions and General) Regulations 1995 – r.30 Dispositions of property excluded from Act s. 3.58</p> <p>Council Policy CORP-F-012 Property Investment Policy</p>
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CEO Delegation Register

City of Kalgoorlie Boulder

1.1.20 Payments from the Municipal or Trust Funds

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government (Financial Management) Regulations 1996:</i> r.12(1)(a) Payments from municipal fund or trust fund, restrictions on making
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to make payments from the municipal or trust funds [r.12(1)(a)].
Council Conditions on this Delegation:	Authority to make payments is subject to annual budget limitations. Payments made by cheque (cheque signing) or electronic fund transfer (EFT) from the schedule of accounts are required to be authorised by any two of the authorised officers.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government Act 1995 Local Government (Financial Management) Regulations 1996 - refer specifically r.13 Payments from municipal fund or trust fund by CEO, CEO's duties as to etc. Local Government (Audit) Regulations 1996 Department of Local Government, Sport and Cultural Industries Operational Guideline No.11 – Use of Corporate Credit Cards Department of Local Government, Sport and Cultural Industries: Accounting Manual
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1.1.21 Defer, Grant Discounts, Waive or Write Off Debts

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.12 Power to defer, grant discounts, waive or write off debts
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to waive any amount of money which is owed to the City [s.6.12(1)(b)]. 2. Authority to grant a concession in relation to money which is owed to the City [s.6.12(1)(b)]. 3. Authority to write off an amount of money which is owed to the City [s.6.12(1)(c)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Write-off a rates or service charge debt up to \$5000 and carried in the Rates Debtor Ledger in accordance with CORP-F-011 Financial Hardship Policy [s.6.12(1)(c) &(2)]. b. Write-off an individual general debt up to \$25,000 carried in the Sundry Debtors Ledger in accordance with CORP-F-011 Financial Hardship Policy [s.6.12(1)(c)&(2)]. c. A debt may only be written off where all necessary measures have been taken to locate / contact the debtor and where costs associated with continued action to recover the debt will outweigh the net value of the debt if recovered by the City. d. May only waive, reduce, or defer payment of waste disposal fees (including retrospective applications) and to issue residential clean up dockets up to a maximum of 8 tonne.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	<p>Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns.</p> <p>Council Policy CORP-F-011 Financial Hardship Policy</p> <p>Council Policy CORP-F-002 Rates Recovery</p> <p>Council Policy CORP-F-009 Debt Collection Policy</p> <p>Council Policy DS-SWM-003 Financial Hardship Policy for Water Services</p>
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1.1.22 Power to Invest and Manage Investments

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.14 Power to invest <i>Local Government (Financial Management) Regulations 1996:</i> r.19 Investments, control procedures for
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to invest money held in the municipal fund or trust fund that is not, for the time being, required for any other purpose [s.6.14(1)]. 2. Authority to establish and document internal control procedures to be followed by employees to ensure control over investments [FM r.19].
Council Conditions on this Delegation:	a. All investment activity must comply with the Financial Management Regulation 19C and Council Policy CORP-F-001 Investment Policy.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government (Financial Management) Regulations 1996 – refer r.19C Investment of money, restrictions on (Act s.6.14(2)(a)) Council Policy CORP-F-001
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1.1.23 Rate Record Amendment

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.39(2)(b) Rate record
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to amend the rate record for the 5-years preceding the current financial year [s.6.39(2)(b)].
Council Conditions on this Delegation:	a. The Delegate must comply with the requirements of s.6.40 of the Local Government Act.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government Act 1995 – s.6.40 prescribes consequential actions that may be required following a decision to amend the rate record. Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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1.1.24 Agreement as to Payment of Rates and Service Charges

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.49 Agreement as to payment of rates and service charges
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to make an agreement with a person for the payment of rates or service charges [s.6.49].
Council Conditions on this Delegation:	a. Decisions under this delegation must comply with Council Policy CORP-F-011 Financial Hardship Policy. b. Agreements must be in writing and, subject to the Council Policy CORP-F-011 Financial Hardship Policy must ensure acquittal of the rates or service charge debt before the next annual rates or service charges are levied.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Council Policy CORP-F-011 Financial Hardship Policy Council Policy CORP-F-009 Debt Collection Policy.
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1.1.25 Determine Due Date for Rates or Service Charges

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.50 Rates or service charges due and payable
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to determine the date on which rates or service charges become due and payable to the City [s.6.50].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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1.1.26 Recovery of Rates or Service Charges

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.56 Rates or service charges recoverable in court s.6.64(3) Actions to be taken
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to recover rates or service charges, as well as costs of proceedings for the recovery, in a court of competent jurisdiction [s.6.56(1)]. 2. Authority to lodge (and withdraw) a caveat to preclude dealings in respect of land where payment of rates or service charges imposed on that land is in arrears [s.6.64(3)].
Council Conditions on this Delegation:	a. Decisions under this delegation must comply with Council Policy CORP-F-011 Financial Hardship Policy.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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1.1.27 Recovery of Rates Debts – Require Lessee to Pay Rent

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.60 Local Government may require lessee to pay rent
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to give notice to a lessee of land in respect of which there is an unpaid rate or service charge, requiring the lessee to pay rent to the City in satisfaction of the rate or service charge [s.6.60(2)]. 2. Authority to recover the amount of the rate or service charge as a debt from the lessee if rent is not paid in accordance with a notice [s.6.60(4)].
Council Conditions on this Delegation:	a. Decisions under this delegation must comply with Council Policy CORP-F-011 Financial Hardship Policy.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government Act 1995 – refer sections 6.61 and 6.62 and Schedule 6.2 prescribe procedures relevant to exercise of authority under s.6.60. Council Policy CORP-F-011
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1.1.28 Recovery of Rates Debts - Actions to Take Possession of the Land

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.64(1) Actions to be taken s.6.69(2) Right to pay rates, service charges and costs, and stay proceedings s.6.71 Power to transfer land to Crown or local government s.6.74 Power to have land revested in Crown if rates in arrears 3 years
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to, where rates or service charges have remained unpaid for at least three years, take possession of land and hold the land against a person having an estate or interest in the land and: <ol style="list-style-type: none"> a. lease the land, or b. sell the land; or c. where land is offered for sale and a contract of sale has not been entered into after 12 months: <ol style="list-style-type: none"> i. cause the land to be transferred to the Crown [s.6.71 and s.6.74]; or ii. cause the land to be transferred to the City [s.6.71], [s.6.64(1)]. 2. Authority to agree terms and conditions with a person having estate or interest in land and to accept payment of outstanding rates, service charges and costs within 7 days of and prior to the proposed sale [s.6.69(2)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. Decisions under this delegation must comply with Council Policy CORP-F-011 Financial Hardship Policy. b. In accordance with s.6.68(3A), this delegation cannot be used where a decision relates to exercising a power of sale <u>without having</u>, within the previous 3-years attempted to recover the outstanding rates / charges through a court under s.6.56, as s.6.68(3A) requires that the reasons why court action has not been pursued must be recorded in Council Minutes. c. Exercise of this delegation must comply with the procedures set out in Schedule 6.3 of the <i>Local Government Act 1995</i>.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

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Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Local Government Act 1995 – Part 6, Division 6 Subdivision 6 and Schedule.6.3 prescribe procedures relevant to exercise of authority under this delegation. Local Government (Financial Management) Regulations 1996 – regulations 72 – 78 prescribe forms and procedures relevant to exercise of authority under this delegation. Council Policy CORP-F-011.
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1.1.29 Rate Record – Objections

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.6.76 Grounds of objection
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to extend the time for a person to make an objection to a rate record [s.6.76(4)]. 2. Authority to consider an objection to a rate record and either allow it or disallow it, wholly or in part and after making a decision, provide the decision and reasons for the decision in a notice promptly served upon the person whom made the objection [s.6.76(5) and (6)].
Council Conditions on this Delegation:	a. A delegate who has participated in any matter contributing to a decision related to the rate record, which is the subject of a Rates Record Objection, must NOT be party to any determination under this Delegation.
Express Power to Sub-Delegate:	<i>Local Government Act 1995:</i> s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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1.1.30 Renewal or Extension of Contracts during a State of Emergency

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> Regulation 11 'When tenders have to be publicly invited' Tender exemption under subregulation 11(2)(ja)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	Authority, only to be exercised when a State of Emergency declaration is in force and applies to all or part of the District, to execute a renewal or extension to the term of a contract that will expire within 3 months, for a term of not more than 12 months from the original expiry date, without calling for tenders [F&G r.11(2) (ja)]. This authority relates to: <ul style="list-style-type: none"> • contracts not formed through a public tender, where the total value of the original term and the proposed extension or renewal exceeds \$250 000, and • contracts formed through a public tender.
Council Conditions on this Delegation:	a. The authority to apply the renewal or extension option may be exercised where one or more of the following principles applies: <ol style="list-style-type: none"> i. It is exercised at the sole discretion of the City; ii. It is in the best interests of the City; iii. It is deemed necessary to facilitate the role of City in relation to the State of Emergency declaration; iv. It has potential to promote local and/or regional economic benefits. b. This authority may only be exercised where the total consideration for the renewal or extension is \$500,000 or less. c. Contracts may only be renewed or extended where there is an adopted and available budget for the proposed goods and services, OR where the expenditure from an alternative available budget allocation has been authorised in advance by the Mayor or President (i.e., before the expense is incurred) in accordance with LGA s.6.8(1)(c). d. The decision to extend or renew a contract must be made in accordance with the objectives of the Purchasing Policy. e. The CEO cannot sub-delegate this authority.

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Compliance Links:	Local Government (Functions and General) Regulations 1996 WALGA Subscription Service – Procurement Toolkit Council Policy CORP-AP-001 Purchasing Policy
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1.1.31 Procurement of Goods or Services required to address a State of Emergency

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Local Government Act 1995:</i> s.3.57 Tenders for providing goods or services <i>Local Government (Functions and General) Regulations 1996:</i> Regulation 11 'When tenders have to be publicly invited' Tender exemption under subregulation 11(2) (aa) Associated definition under subregulation 11(3)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	Authority, only to be exercised when a State of Emergency declaration is in force and applies to all or part of the District, to: <ol style="list-style-type: none"> 1. Determine that particular goods or services with a purchasing value >\$250,000 are required for the purposes of addressing the impact, consequences or need arising from the hazard to which the State of Emergency declaration relates [F&G r11(3)(b)]; and 2. Undertake tender exempt purchasing activity to obtain the supply of those goods or services identified in accordance with paragraph 1 above [F&G r.11(2) (aa)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. This authority may only be exercised where the goods or services are urgently required, and it is not possible for Council to meet within an appropriate timeframe. b. Compliance with the Purchasing Policy is required, but only to the extent that such compliance will not incur an unreasonable delay in providing the required urgent response to the State of Emergency hazard. The rationale for non-compliance with Purchasing Policy must be evidenced in accordance with the Record Keeping Plan. c. Where a relevant budget allocation is not available and a purchase is necessary in response to a State of Emergency, the expenditure from an alternative available budget allocation must be authorised in advance by the Mayor or President (i.e., before the expense is incurred) in accordance with s.6.8 Local Government Act. d. The CEO is to inform Council Members after the exercise of this delegation, including details of the contract specification, scope and purchasing value and the rationale for determining that the goods or services were urgently required in response to the State of Emergency declaration. e. The CEO cannot sub-delegate this authority.

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Compliance Links:	Local Government (Functions and General) Regulations 1996 WALGA Subscription Service – Procurement Toolkit Council Policy CORP-AP-001 Purchasing Policy
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1.2 Local Law Delegations to the CEO

1.2.1 Administer the Local Laws of the City

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42 Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>To undertake all the duties, roles and responsibilities of the local government in relation to all Local Laws made pursuant to the Local Government Act 1995.</i>
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	Authority to administer the City's local laws and to do all other things that are necessary or convenient to be done for, or in connection with, performing the functions of the City under the City's following local laws: Cat Local Law 2022 Dog Local Law 2013 Fencing Local Law 2010 Health Local Law 2001 Local Government and Public Property Local Law 2010 Parking and Parking Facilities Local Law 2009 Standing Orders Local Law 2013 Thoroughfares and Trading in Public Places Local Law 2000 Urban Environment and Nuisance Local Law 2000 Health (Keeping of Horse and Stable) Local Law 2001
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Delegates are designated employees under s.5.74 and are required to provide Primary and Annual Returns. A register of all special environmental areas must be maintained under cl.5.8 of the <i>Activities in Thoroughfares and Public Places and Trading Local Law</i> . Security deposits for Dangerous Excavations and Private Works in Public Places, are a permit condition determined in accordance with Regs 11 and 17 of the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> – refer CEO Delegations 1.3.3 and 1.3.4. Crossing permits are approved under Regulations 12 and 13 of the <i>Local Government (Uniform Local Provisions) Regulations 1996</i> – refer Delegation 1.2.13 Crossings – Construction, Repair and Removal.
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2 Building Act 2011 Delegations

2.1 Council to CEO

2.1.1 Grant a Building Permit

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Act 2011:</i> s.18 Further Information s.20 Grant of building permit s.22 Further grounds for not granting an application s.27(1) and (3) Impose Conditions on Permit <i>Building Regulations 2012:</i> r.23 Application to extend time during which permit has effect (s.32) r.24 Extension of time during which permit has effect (s.32(3)) r.26 Approval of new responsible person (s.35(c))
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to require an applicant to provide any documentation or information required to determine a building permit application [s.18(1)]. 2. Authority to grant or refuse to grant a building permit [s.20(1) & (2) and s.22]. 3. Authority to impose, vary or revoke conditions on a building permit [s.27(1) and (3)]. 4. Authority to determine an application to extend time during which a building permit has effect [r.23]. <ol style="list-style-type: none"> i. Subject to being satisfied that work for which the building permit was granted has not been completed OR the extension is necessary to allow rectification of defects of works for which the permit was granted [r.24(1)] ii. Authority to impose any condition on the building permit extension that could have been imposed under s.27 [r.24(2)]. 5. Authority to approve, or refuse to approve, an application for a new responsible person for a building permit [r.26].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

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Compliance Links:	<p>Building Act 2011</p> <p>s.119 Building and demolition permits – application for review by SAT s.23 Time for deciding application for building or demolition permit s.17 Uncertified application to be considered by building surveyor</p> <p>Building Regulations 2012 – r.25 Review of decision to refuse to extend time during which permit has effect (s.32(3)) – reviewable by SAT</p> <p><i>Building Services (Registration Act) 2011 – Section 7</i></p> <p><i>Home Building Contracts Act 1991 – Part 3A, Division 2 – Part 7, Division 2</i></p> <p><i>Building and Construction Industry Training Levy Act 1990</i></p> <p><i>Heritage Act 2018</i></p>
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2.1.2 Demolition Permits

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Act 2011:</i> s.18 Further Information s.21 Grant of demolition permit s.22 Further grounds for not granting an application s.27(1) and (3) Impose Conditions on Permit <i>Building Regulations 2012</i> r.23 Application to extend time during which permit has effect (s.32) r.24 Extension of time during which permit has effect (s.32(3)) r.26 Approval of new responsible person (s.35(c))
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to require an applicant to provide any documentation or information required to determine a demolition permit application [s.18(1)]. 2. Authority to grant or refuse to grant a demolition permit on the basis that all s.21(1) requirements have been satisfied [s.20(1) & (2) and s.22]. 3. Authority to impose, vary or revoke conditions on a demolition permit [s.27(1) and (3)]. 4. Authority to determine an application to extend time during which a demolition permit has effect [r.23]. <ol style="list-style-type: none"> i. Subject to being satisfied that work for which the demolition permit was granted has not been completed OR the extension is necessary to allow rectification of defects of works for which the permit was granted [r.24(1)] ii. Authority to impose any condition on the demolition permit extension that could have been imposed under s.27 [r.24(2)]. 5. Authority to approve, or refuse to approve, an application for a new responsible person for a demolition permit [r.26].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

Compliance Links:	Building Act 2011 s.119 Building and demolition permits – application for review by SAT s.23 Time for deciding application for building or demolition permit
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	<p><i>Building Services (Complaint Resolution and Administration) Act 2011 — Part 7, Division 2</i></p> <p><i>Building and Construction Industry Training Levy Act 1990</i></p> <p><i>Heritage Act 2018</i></p>
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2.1.3 Occupancy Permits or Building Approval Certificates

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Act 2011:</i> s.55 Further information s.58 Grant of occupancy permit, building approval certificate s.62(1) and (3) Conditions imposed by permit authority s.65(4) Extension of period of duration <i>Building Regulations 2012</i> r.40 Extension of period of duration of time limited occupancy permit or building approval certificate (s.65)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to require an applicant to provide any documentation or information required in order to determine an application [s.55]. 2. Authority to grant, refuse to grant or to modify an occupancy permit or building approval certificate [s.58]. 3. Authority to impose, add, vary or revoke conditions on an occupancy permit [s.62(1) and (3)]. 4. Authority to extend, or refuse to extend, the period in which an occupancy permit or modification or building approval certificate has effect [s.65(4) and r.40].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

Compliance Links:	<p>Building Act 2011</p> <ul style="list-style-type: none"> s.59 time for granting occupancy permit or building approval certificate s.60 Notice of decision not to grant occupancy permit or grant building approval certificate s.121 Occupancy permits and building approval certificates – application for review by SAT <p><i>Building Services (Complaint Resolution and Administration) Act 2011 – Part 7, Division 2</i></p> <p><i>Building and Construction Industry Training Levy Act 1990</i></p> <p><i>Heritage Act 2018</i></p>
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2.1.4 Designate Employees as Authorised Persons

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Act 2011:</i> s.96(3) authorised persons s.99(3) Limitation on powers of authorised person
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to designate an employee as an authorised person [s.96(3)]. 2. Authority to revoke or vary a condition of designation as an authorised person or give written notice to an authorised person limiting powers that may be exercised by that person [s.99(3)]. <p>NOTE: An <i>authorised person</i> for the purposes of sections 96(3) and 99(3) is <u>not</u> an <i>approved officer</i> or <i>authorised officer</i> for the purposes of Building Reg. 70.</p>
Council Conditions on this Delegation:	a. Decisions under this delegated authority should be in accordance with r.5 of the Building Regulations 2012.
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

Compliance Links:	<u>Building Act 2011:</u> s.97 each designated authorised person must have an identity card. r.5A Authorised persons (s.3) – definition
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2.1.5 Building Orders

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Act 2011:</i> s.110(1) A permit authority may make a building order s.111(1) Notice of proposed building order other than building order (emergency) s.117(1) and (2) A permit authority may revoke a building order or notify that it remains in effect s.118(2) and (3) Permit authority may give effect to building order if non-compliance s.133(1) A permit authority may commence a prosecution for an offence against this Act
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to make Building Orders in relation to: <ol style="list-style-type: none"> a. Building work; b. Demolition work; and c. An existing building or incidental structure [s.110(1)]. 2. Authority to give notice of a proposed building order and consider submissions received in response and determine actions [s.111(1)(c)]. 3. Authority to revoke a building order [s.117]. 4. If there is non-compliance with a building order, authority to cause an authorised person to: <ol style="list-style-type: none"> a. take any action specified in the order; or b. commence or complete any work specified in the order; or c. if any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease [s.118(2)]. 5. Authority to take court action to recover as a debt, reasonable costs and expense incurred in doing anything in regard to non-compliance with a building order [s.118(3)]. 6. Authority to initiate a prosecution pursuant to section 133(1) for non-compliance with a building order made pursuant to section 110 of the <i>Building Act 2011</i>.
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

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Compliance Links:	<p>Building Act 2011:</p> <ul style="list-style-type: none">Section 111 Notice of proposed building order other than building order (emergency)Section 112 Content of building orderSection 113 Limitation on effect of building orderSection 114 Service of building orderPart 9 Review - s.122 Building orders – application for review by SAT
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2.1.6 Inspection and Copies of Building Records

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Act 2011:</i> s.131(2) Inspection, copies of building records
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to determine an application from an interested person to inspect and copy a building record [s.131(2)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

Compliance Links:	Building Act 2011 - s.146 Confidentiality
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2.1.7 Referrals and Issuing Certificates

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Act 2011:</i> s.145A Local Government functions
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to refer uncertified applications under s.17(1) to a building surveyor who is not employed by the local government [s.145A(1)]. 2. Authority to issue a certificate for Design Compliance, Construction Compliance or Building Compliance whether or not the land subject of the application is located in the City's District [s.145A(2)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

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2.1.8 Private Pool Barrier – Alternative and Performance Solutions

Delegator: <i>Power / Duty assigned in legislation to:</i>	Permit Authority (Local Government)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Regulations 2012:</i> r.51 Approvals by permit authority
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to approve requirements alternative to a fence, wall, gate, or other component included in the barrier, if satisfied that the alternative requirements will restrict access by young children as effectively as if there were compliant with AS 1926.1 [r.51(2)]. 2. Authority to approve a door for the purposes of compliance with AS 1926.1, where a fence or barrier would cause significant structural or other problem which is beyond the control of the owner or occupier, or the pool is totally enclosed by a building or a fence or barrier between the building and pool would create a significant access problem for a person with a disability [r.51(3)]. 3. Authority to approve a performance solution to a Building Code pool barrier requirement if satisfied that the performance solution complies with the relevant performance requirement [r.51(5)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

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2.1.9 Smoke Alarms – Alternative Solutions

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Regulations 2012:</i> r.55 Terms Used (alternative building solution approval) r.61 Local Government approval of battery powered smoke alarms
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to approve alternative building solutions which meet the performance requirement of the Building Code relating to fire detection and early warning [r.55]. 2. Authority to approve or refuse to approve a battery powered smoke alarm and to determine the form of an application for such approval [r.61].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

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2.1.10 Appointment of approved officers and authorised officers

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Building Act 2011:</i> s.127(1) & (3) Delegation: special permit authorities and local government
Express Power or Duty Delegated:	<i>Building Regulations 2012:</i> r.70 Approved officers and authorised officers
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> Authority to appoint an approved officer for the purposes of s.6(a) of the <i>Criminal Procedure Act 2004</i>, in accordance with Building Regulation 70(1) and (1A). <i>NOTE: Only employees delegated under s 5.44(1) of the Local Government Act 1995 with power under s 9.19 or 9.20 may be appointed as “approved officers”.</i> Authority to appoint an authorised officer for the purposes of s.6(b) of the <i>Criminal Procedure Act 2004</i>, in accordance with Building Regulation 70(2). <i>NOTE: Only employees appointed under s 9.10 of the Local Government Act 1995 and authorised for the purpose of performing functions under s 9.16 of that Act may be appointed as “authorised officers” for the purposes of Building Regulation 70(2).</i>
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Building Act 2011:</i> s.127(6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)

Compliance Links:	<i>Building Regulations 2012:</i> r 70(3) each authorised officer must be issued a certificate of appointment.
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3 Bush Fires Act 1954 Delegations

3.1 Council to CEO, Bush Fire Control Officer and others

3.1.1 Make Request to FES Commissioner – Control of Fire

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.13(4) Duties and powers of bush fire liaison officers
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to request on behalf of the City that the FES Commissioner authorise the Bush Fire Liaison Officer or another person to take control of fire operations [s.13(4)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.2 Prohibited Burning Times - Vary

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government s.17(10) Prohibited burning times may be declared by Minister (power of delegation to mayor or president and Chief Bush Fire Control Officer for ONLY powers under s.17(7) and (8))
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.17(7) Prohibited burning times may be declared by Minister <i>Bush Fire Regulations 1954:</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate:	Chief Executive Officer and Chief Bush Fire Control Officer (jointly)
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority, where seasonal conditions warrant it, to determine a variation of the prohibited burning times, after consultation with an authorised CALM Act officer [s.17(7)].
Council Conditions on this Delegation:	a. Decisions under s.17(7) must be undertaken jointly by both the Mayor and the Chief Bush Fire Control Officer and must comply with the procedural requirements of s.17(7B) and (8).
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.3 Prohibited Burning Times – Control Activities

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.27(2) and (3) Prohibition on use of tractors or engines except under certain conditions s.28(4) and (5) Occupier of land to extinguish bush fire occurring on own land <i>Bush Fire Regulations 1954:</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine permits to burn during prohibited burning times that have previously been refused by a Bush Fire Control Officer [r.15]. 2. Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited unless written consent of a Bush Fire Control Officer is obtained [r.38C]. 3. Authority to determine, during a Prohibited Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B(2)]. 4. Authority to issue directions, during a Prohibited Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)]. 5. Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Prohibited Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s.27(2) and (3)]. 6. Authority to recover the cost of measures taken by the City or Bush Fire Control Officer, to extinguish a fire burning during Prohibited Burning Times, where the occupier of the land has failed to comply with requirements under s.28(1) to take all possible measures to extinguish a fire the land they occupy [s.28(4)], including authority to recover expenses in any court of competent jurisdiction [s.28(5)].
Council Conditions on this Delegation:	

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Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>
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3.1.4 Restricted Burning Times – Vary and Control Activities

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.18(5), (11) Restricted burning times may be declared by FES Commissioner s.22(6) and (7) Burning on exempt land and land adjoining exempt land s.27(2) and (3) Prohibition on use of tractors or engines except under certain conditions s.28(4) and (5) Occupier of land to extinguish bush fire occurring on own land <i>Bush Fire Regulations 1954:</i> r.15 Permit to burn (Act s.18), form of and apply for after refusal etc. r.15C Local Government may prohibit burning on certain days r.38C Harvesters, power to prohibit use of on certain days in restricted or prohibited burning times r.39B Crop dusters etc., use of in restricted or prohibited burning times
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority, where seasonal conditions warrant it and after consultation with an authorised CALM Act officer, to determine to vary the restricted burning times in respect of that year [s.18(5)]. 2. Authority to determine to prohibit burning on Sundays or specified days that are public holidays in the District [r.15C]. 3. Authority, where a permitted burn fire escapes or is out of control in the opinion of the Bush Fire Control Officer or an officer of the Bush Fire Brigade, to determine to recoup bush fire brigade expenses arising from preventing extension of or extinguishing an out of control permitted burn [s.18(11)]. 4. Authority to determine permits to burn during restricted times that have previously been refused by a Bush Fire Control Officer [r.15]. 5. Authority to arrange with the occupier of exempt land, the occupier of land adjoining it and the Bush Fire Brigade to cooperate in burning fire-breaks and require the occupier of adjoining land to provide by the date of the burning, ploughed or cleared fire-breaks parallel to the common boundary [s.22(6) and (7)]. 6. Authority to declare that the use of any harvesting machinery on any land under crop during the whole or any part of any Sunday or public holiday in the whole or a specified part of the District during Restricted Burning Times is prohibited unless written consent of a Bush Fire Control Officer is obtained [r.38C].

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	<p>7. Authority to determine, during a Restricted Burning Time, if a firebreak around a landing ground for an aeroplane has been satisfactorily prepared [r.39B].</p> <p>8. Authority to issue directions, during a Restricted Burning Time, to a Bush Fire Control Officer, regarding matters necessary for the prevention of fire on land used as a landing ground for an aeroplane [r.39B(3)].</p> <p>9. Authority to prohibit the use of tractors, engines or self-propelled harvester, during a Restricted Burning Times, and to give permission for use of same during the Restricted Burning Time subject to compliance with requirements specified in a notice [s.27(2) and (3)].</p> <p>10. Authority to recover the cost of measures taken by the City or Bush Fire Control Officer, to extinguish a fire burning during Restricted Burning Times, where the occupier of the land has failed to comply with requirements under s.28(1) to take all possible measures to extinguish a fire the land they occupy [s.28(4)], including authority to recover expenses in any court of competent jurisdiction [s.28(5)].</p>
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.5 Control of Operations Likely to Create Bush Fire Danger

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.27D Requirements for carriage and deposit of incendiary material <i>Bush Fires Regulations 1954:</i> r.39C Welding and cutting apparatus, use of in open air r.39CA Bee smoker devices, use of in restricted or prohibited burning times etc. r.39D Explosives, use of r.39E Fireworks, use of
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to give directions to a Bush Fire Control Officer regarding matters necessary for the prevention of fire arising from: <ol style="list-style-type: none"> a. a person operating a bee smoker device during a prescribed period [r.39CA(5)]; b. a person operating welding apparatus, a power operated abrasive cutting disc [r.39C(3)]; c. a person using explosives [r.39D(2)]; and d. a person using fireworks [r.39E(3)] 2. Authority to determine directions or requirements for the carriage and deposit of incendiary materials (hot or burning ash, cinders, hot furnace refuse, or any combustible matter that is burning) [s.27D]. <i>Note: this authority is also prescribed to a Bush Fire Control Officer, a Bush Fire Liaison Officer, or an authorised CALM Act officer.</i>
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.6 Burning Garden Refuse / Open Air Fires

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.24F Burning garden refuse during limited burning times s.24G Minister or local government may further restrict burning of garden refuse s.25 No fire to be lit in open air unless certain precautions taken s.25A Power of Minister to exempt from provisions of section 25 <i>Bush Fires Regulations 1954:</i> r.27(3) Permit, issue of
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to give written permission, during prohibited times and restricted times, for an incinerator located within 2m of a building or fence, only where satisfied it is not likely to create a fire hazard [s.24F(2)(b)(ii) and (4)]. 2. Authority to prohibit or impose restrictions on the burning of garden refuse that is otherwise permitted under s.24F [s.24G(2)]. <ol style="list-style-type: none"> a. Authority to issue directions to an authorised officer as to the manner in which or the conditions under which permits to burn plants or plant refuse shall be issued in the District [r.27(3) and r.33(5)]. b. Authority to prohibit (object to) the issuing of a permit for the burning of a proclaimed plan growing upon any land within the District [r.34]. 3. Authority to provide written approval, during prohibited times and restricted times, for fires to be lit for the purposes of: <ol style="list-style-type: none"> a. camping or cooking [s.25(1)(a)]; or b. conversion of bush into charcoal or for the production of lime, in consultation with an authorised CALM Act officer [s.25(1)(b)]. 4. Authority to prohibit the lighting of fires in the open are for the purposes of camping or cooking for such period during the prohibited burning times as specified in a note published in the Gazette and newspaper circulating in the District and authority to vary such notice [s.25(1a) and (1b)]. 5. Authority to serve written notice on a person to whom an exemption has been given under s.25 for lighting a fire in open air, prohibiting that person from lighting a fire and to determine conditions on the notice [s.25A(5)].

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Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.7 Firebreaks

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.33 Local government may require occupier of land to plough or clear fire-breaks
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to give written notice to an owner or occupier of land or all owners or occupiers of land within the District, requiring, to the satisfaction of the City: <ol style="list-style-type: none"> a. clearing of firebreaks as determined necessary and specified in the notice; and b. act in respect to anything which is on the land and is or is likely to be conducive to the outbreak of a bush fire or the spread or extension of a bush fire; and c. as a separate or coordinated action with any other person carry out similar actions [s.33(1)]. 2. Authority to direct a Bush Fire Control Officer or any other employee to enter onto the land of an owner or occupier to carry out the requisitions of the notice which have not been complied with [s.33(4)]. 3. Authority to recover any costs and expenses incurred in doing the acts, matters or things required to carry out the requisitions of the notice [s.33(5)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.8 Appoint Bush Fire Control Officer/s and Fire Weather Officer

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.38 Local Government may appoint bush fire control officer
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to appoint persons to be Bush Fire Control Officers for the purposes of the Bush Fires Act 1954; and <ol style="list-style-type: none"> a. Of those Officers, appoint one as the Chief Bush Fire Control Officer and one as the Deputy Chief Bush Fire Control Officer; and b. Determine the respective seniority of the other Bush Fire Officers so appointed [s.38(1)]. 2. Authority to issue directions to a Bush Fire Control Officer to burn on or at the margins of a road reserve under the care, control and management of the City [s.38(5A)]. 3. Authority to appoint a Fire Weather Officer, selected from senior Bush Fire Control Officers previously appointed and where more than one Fire Weather Officer is appointed, define a part of the District in which each Fire Weather Officer shall have exclusive right to exercise the powers of s.38(17) [s.38(8) and (9)]. 4. Authority to appoint deputy Fire Weather Officer/s as considered necessary and where two or more deputies are appointed, determine seniority [s.38(10)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.9 Control and Extinguishment of Bush Fires

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.46 Bush fire control officer or forest officer may postpone lighting fire
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to prohibit or postpone the lighting of a fire, despite a permit having been issued, where in the opinion of the Delegate the lighting of a fire would be or become a source of danger by escaping from the land on which it is proposed to be lit [s.46(1A)]. Where it is proposed that the fire will be lit on land within 3kms of the boundary of forest land, and an authorised CALM Act office is not available or has not exercised the power to prohibit or proposed a fire considered to become a source of danger, then the Delegate may make the decision [s.46(1B)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.10 Recovery of Expenses Incurred through Contraventions of this Act

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.58 General penalty and recovery of expenses incurred
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to recover expenses incurred as a result of an offence against the Bush Fires Act, being expenses incurred through the fulfilment of a duty or doing anything for which the Act empowered or required the City or those on behalf of the City to do [s.58].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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3.1.11 Prosecution of Offences

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Bush Fires Act 1954:</i> s.48 Delegation by local government
Express Power or Duty Delegated:	<i>Bush Fires Act 1954:</i> s.59 Prosecution of offences s.59A(2) Alternative procedure – infringement notices
Delegate:	Chief Executive Officer Bush Fire Control Officer/s Manager Operations Coordinator Ranger Services Senior Emergency Management Officer Senior Ranger/s Community Ranger/s
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to institute and carry-on proceedings against a person for an offence alleged to be committed against this Act [s.59]. 2. Authority to serve an infringement notice for an offence against this Act [s.59A(2)].
Council Conditions on this Delegation:	Authority to institute and carry-on proceedings against a person for an offence alleged to be committed against the Bush Fires Act [s.59] is only delegated to Chief Executive Officer.
Express Power to Sub-Delegate:	<i>NIL – Sub-delegation is prohibited by s.48(3)</i>

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4 Cat Act 2011 Delegations

4.1 Council to CEO

4.1.1 Cat Registrations

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Cat Act 2011:</i> s.44 Delegation by local government
Express Power or Duty Delegated:	<i>Cat Act 2011:</i> s.9 Registration s.10 Cancellation of registration s.11 Registration numbers, certificates and tags <i>Cat Regulations 2012</i> Schedule 3, cl.1(4) Fees Payable
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to grant, or refuse to grant, a cat registration or renewal of a cat registration [s.9(1)]. 2. Authority to refuse to consider an application for registration or renewal where an applicant does not comply with a requirement to give any document or information required to determine the application [s.9(6)]. 3. Authority to cancel a cat registration [s.10]. 4. Authority to give the cat owner a new registration certificate or tag, if satisfied that the original has been stolen, lost, damaged or destroyed [s.11(2)]. 5. Authority to reduce or waive a registration or approval to breed fee, in respect of any individual cat or any class of cats within the City's District [Regs. Sch. 3 cl.1(4)].
Council Conditions on this Delegation:	a. Notices of decisions must include advice as to Objection and Review rights in accordance with Part 4, Division 5 of the <i>Cat Act 2011</i> .
Express Power to Sub-Delegate:	<i>Cat Act 2011:</i> s.45 Delegation by CEO of local government

Compliance Links:	<p>Cat Regulations 2012</p> <ul style="list-style-type: none"> r.11 Application for registration (s.8(2)), prescribes the Form of applications for registration. r.12 Period of registration (s.9(7)) r.11 Changes in registration r.14 Registration certificate (s.11(1)(b)) r.15 Registration tags (s.76(2)) <p>Decisions are subject to Objection and Review by the State Administration Tribunal rights – refer Part 4, Division 5 of the <i>Cat Act 2011</i>.</p>
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4.1.2 Cat Control Notices

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Cat Act 2011:</i> s.44 Delegation by local government
Express Power or Duty Delegated:	<i>Cat Act 2011:</i> s.26 Cat control notice may be given to cat owner
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to give a cat control notice to a person who is the owner of a cat ordinarily kept within the City's District [s.26].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Cat Act 2011:</i> s.45 Delegation by CEO of local government

Compliance Links:	<i>Cat Regulations 2012</i> – r.20 Cat control notice [s.23(3)], prescribes the Form of the notice.
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4.1.3 Approval to Breed Cats

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Cat Act 2011:</i> s.44 Delegation by local government
Express Power or Duty Delegated:	<i>Cat Act 2011:</i> s.37 Approval to Breed Cats s.38 Cancellation of approval to breed cats s.39 Certificate to be given to approved cat breeder
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to grant or refuse to grant approval or renew an approval to breed cats [s.37(1) and (2)]. 2. Authority to refuse to consider an application for registration or renewal where an applicant does not comply with a requirement to give any document or information required to determine the application [s.37(4)]. 3. Authority to cancel an approval to breed cats [s.38]. 4. Authority to give an approved breeder a new certificate or tag, if satisfied that the original has been stolen, lost, damaged or destroyed [s.39(2)].
Council Conditions on this Delegation:	a. Notices of decisions must include advice as to Objection and Review rights in accordance with Part 4, Division 5 of the <i>Cat Act 2011</i> .
Express Power to Sub-Delegate:	<i>Cat Act 2011:</i> s.45 Delegation by CEO of local government

Compliance Links:	<p>Cat Regulations 2012:</p> <ul style="list-style-type: none"> r.21 Application for approval to breed cats (s.36(2)) r.22 Other circumstances leading to refusal of approval to breed cats (s.37(2)(f)) r.23 Person who not be refused approval to breed cats (s.37(5)) r.24 Duration of approval to breed cats (s.37(6)) r.25 Certificate given to approved cat breeder (s.39(1))
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4.1.4 Recovery of Costs – Destruction of Cats

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Cat Act 2011:</i> s.44 Delegation by local government
Express Power or Duty Delegated:	<i>Cat Act 2011:</i> s.49(3) Authorised person may cause cat to be destroyed
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to recover the amount of the costs associated with the destruction and the disposal of a cat [s.49(3)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Cat Act 2011:</i> s.45 Delegation by CEO of local government

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4.1.5 Applications to Keep Additional Cats

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Cat Act 2011:</i> s.44 Delegation by local government
Express Power or Duty Delegated:	<i>Cat (Uniform Local Provisions) Regulations 2013:</i> r.8 Application to keep additional number of cats r.9 Grant of approval to keep additional number of cats
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to require any document or additional information required to determine an application [r.8(3)]. 2. Authority to refuse to consider an application if the applicant does not comply with a requirement to provide any document or information required to determine an application [r.8(4)]. 2. Authority to grant or refuse approval for additional number of cats specified in an application to be kept at the prescribed premises and to determine any condition reasonably necessary to ensure premises are suitable for the additional number of cats [r.9].
Council Conditions on this Delegation:	a. Notices of decisions must include advice as to Review rights in accordance with r.11 of the <i>Cat (Uniform Local Provisions) Regulations 2013</i> .
Express Power to Sub-Delegate:	<i>Cat Act 2011:</i> s.45 Delegation by CEO of local government

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4.1.6 Reduce or Waiver Registration Fee

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Cat Act 2011:</i> s.44 Delegation by local government
Express Power or Duty Delegated:	<i>Cat Regulations 2012:</i> Schedule 3 Fees clause 1(4)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to reduce or waiver a fee payable under Schedule 3 clauses (2) or (3) in respect to any individual cat.
Council Conditions on this Delegation:	a. This delegation does NOT provide authority to determine to reduce or waiver the fees payable in regard to any <u>class of cat</u> within the District. This matter requires a Council decision in accordance with s.6.16, 6.17 and 6.18 of the <i>Local Government Act 1995</i> .
Express Power to Sub-Delegate:	<i>Cat Act 2011:</i> s.45 Delegation by CEO of local government

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5 Dog Act 1974 Delegations

5.1 Dog Act Delegations Council to CEO

5.1.1 Part Payment of Sterilisation Costs / Directions to Veterinary Surgeons

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.10A Payments to veterinary surgeons towards costs of sterilisation
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine where a resident who is the owner of a registered dog, would suffer hardship in paying the whole of the cost of sterilisation and determine to pay part of such costs to a maximum value of \$250.00 [s.10A(1)(a) and (3)]. 2. Authority to give written directions to a veterinary surgeon to be complied with as a condition of part payment of the cost of sterilisation [s.10A(1)(b) and (2)].
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)].
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

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5.1.2 Refuse or Cancel Registration

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.15(2) and (4A) Registration periods and fees s.16(3) Registration procedure s.17A(2) If no application for registration made s.17(4) and (6) Refusal or cancellation of registration
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine to refuse a dog registration and refund the fee, if any [s.16(2)]. 2. Authority to direct the registration officer to refuse to effect or renew or to cancel the registration of a dog, and to give notice of such decisions, where: <ol style="list-style-type: none"> i. the applicant, owner or registered owner has been convicted of an offence or paid a modified penalty within the past 3-years in respect of 2 or more offences against this Act, the <i>Cat Act 2011</i> or the <i>Animal Welfare Act 2002</i>; or ii. the dog is determined to be destructive, unduly mischievous or to be suffering from a contagious or infectious disease or iii. the delegate is not satisfied that the dog is or will be effectively confined in or at premises where the dog is ordinarily kept; or iv. the dog is required to be microchipped but is not microchipped; or v. the dog is a dangerous dog 3. Authority to discount or waive a registration fee, including a concessional fee, for any individual dog or any class of dogs within the City's District [s15(4A)]. 4. Authority to apply to a Justice of the Peace for an order to seize a dog where, following a decision to refuse or cancel a registration and the applicant / owner has not applied to the State Administration Tribunal for the decision to be reviewed. [s.17(4)]. 5. Authority, following seizure, to determine to cause the dog to be detained or destroyed or otherwise disposed of as though it had been found in contravention of section 31, 32 or 33A and had not been claimed [s.17(6)]

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Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)].
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

Compliance Links:	<p><i>Dog Act 1976</i> s.17A If no application for registration made – procedure for giving notice of decision under s.16(3)</p> <p>Note – Decisions under this delegation may be referred for review by the State Administration Tribunal – s.16A, s.17(4) and (6)</p>
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5.1.3 Kennel Establishments

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.27 Licensing of approved kennel establishments
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to grant, refuse to grant or cancel a kennel licence [s.27(4) and (6)].
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)]. b. Application processing and decisions under this delegation are to comply with the City's Dogs Local Law.
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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5.1.4 Recovery of Moneys Due Under this Act

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.29(5) Power to seize dogs
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to recover moneys, in a court of competent jurisdiction, due in relation to a dog for which the owner is liable [s.29(5)].
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)].
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

Compliance Links:	Includes recovery of expenses relevant to: s.30A(3) Operator of dog management facility may have dog microchipped at owner's expense s.33M Local government expenses to be recoverable. s.47 Veterinary service expenses recoverable from local government r.31 Local government expenses as to dangerous dogs (declared)
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5.1.5 Dispose of or Sell Dogs Liable to be Destroyed

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.29(11) Power to seize dogs
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to dispose of or sell a dog which is liable to be destroyed [s.29(11)].
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)]. b. Proceeds from the sale of dogs are to be directed into the Municipal Fund.
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

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5.1.6 Declare Dangerous Dog

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.33E(1) Individual dog may be declared to be dangerous dog (declared)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to declare an individual dog to be a dangerous dog [s.33E(1)].
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)].
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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5.1.7 Dangerous Dog Declared or Seized – Deal with Objections and Determine when to Revoke

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.33F(6) Owners to be notified of making of declaration s.33G(4) Seizure and destruction s.33H(1) and (2) Local government may revoke declaration or proposal to destroy
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to consider and determine to either dismiss or uphold an objection to the declaration of a dangerous dog [s.33F(6)]. 2. Authority to consider and determine to either dismiss or uphold an objection to seizure of a dangerous dog [s.33G(4)]. 3. Authority to revoke a declaration of a dangerous dog or revoke notice proposing to cause a dog to be destroyed, only where satisfied that the dog can be kept without likelihood of any contravention of the Dog Act [s.33H(1)]. 4. Authority to, before dealing with an application to revoke a declaration or notice, require the owner of the dog to attend with the dog a course in behaviour and training or otherwise demonstrate a change in the behaviour of the dog [s.33H(2)].
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)].
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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5.1.8 Deal with Objection to Notice to Revoke Dangerous Dog Declaration or Destruction Notice

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.33H(5) Local government may revoke declaration or proposal to destroy
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to consider and determine to either dismiss or uphold an objection to a decision to revoke [s.33H(5)]: (a) a notice declaring a dog to be dangerous; or (b) a notice proposing to cause a dog to be destroyed.
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)].
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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5.1.9 Determine Recoverable Expenses for Dangerous Dog Declaration

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Dog Act 1976:</i> s.10AA Delegation of local government powers and duties
Express Power or Duty Delegated:	<i>Dog Act 1976:</i> s.33M(1)(a) Local Government expenses to be recoverable
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to determine the reasonable charge to be paid by an owner at the time of payment of the registration fee under s.15, up to the maximum amount prescribed, having regard to expenses incurred by the Local Government in making inquiries, investigations and inspections concerning the behaviour of a dog declared to be dangerous [s.33H(5)].
Council Conditions on this Delegation:	a. The Chief Executive Officer permitted to sub-delegate to employees [s.10AA(3)].
Express Power to Sub-Delegate:	<i>Dog Act 1976:</i> s.10AA(3) Delegation of local government powers and duties (NOTE – sub-delegation only permitted where delegation to the CEO expressly authorises sub-delegation)

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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6 Food Act 2008 Delegations

6.1 Council to CEO

6.1.1 Determine Compensation

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Food Act 2008:</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	<i>Food Act 2008:</i> s.56(2) Compensation to be paid in certain circumstances s.70(2) and (3) Compensation
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to determine applications for compensation in relation to any item seized, if no contravention has been committed and the item cannot be returned [s.56(2)]. 2. Authority to determine an application for compensation from a person on whom a prohibition notice has been served and who has suffered loss as the result of the making of the order and who considers that there were insufficient grounds for making the order [s.70(2) and (3)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time. b. Compensation under this delegation may only be determined upon documented losses up to a maximum of \$200.00. Compensation requests above this value are to be reported to Council for determination by Council.
Express Power to Sub-Delegate:	NIL – Food Regulations 2009 do not provide for sub-delegation.

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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6.1.2 Prohibition Orders

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Food Act 2008:</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	<i>Food Act 2008:</i> s.65(1) Prohibition orders s.66 Certificate of clearance to be given in certain circumstances s.67(4) Request for re-inspection
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to serve a prohibition order on the proprietor of a food business in accordance with s.65 of the Food Act 2008 [s.65(1)]. 2. Authority to give a certificate of clearance, where inspection demonstrates compliance with a prohibition order and any relevant improvement notices [s.66]. 3. Authority to give written notice to proprietor of a food business on whom a prohibition order has been served of the decision not to give a certificate of clearance after an inspection [s.67(4)].
Council Conditions on this Delegation:	a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.
Express Power to Sub-Delegate:	NIL – Food Regulations 2009 do not provide for sub-delegation.

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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6.1.3 Food Business Registrations

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Food Act 2008:</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	<i>Food Act 2008:</i> s.110(1) and (5) Registration of food business s.112 Variation of conditions or cancellation of registration of food businesses
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to consider applications and determine registration of a food business and grant the application with or without conditions or refuse the registration [s.110(1) and (5)]. 2. Authority to vary the conditions or cancel the registration of a food business [s.112].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: <ul style="list-style-type: none"> Food Act 2008 Regulatory Guideline No.1 Introduction of Regulatory Food Safety Auditing in WA Food Unit Fact Sheet 8 – Guide to Regulatory Guideline No.1 WA Priority Classification System Verification of Food Safety Program Guideline
Express Power to Sub-Delegate:	

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
Record Keeping:	Compliance with City Policies

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6.1.4 Appoint Authorised Officers and Designated Officers

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Food Act 2008:</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	<i>Food Act 2008:</i> s.122(1) Appointment of authorised officers s.126(6), (7) and (13) Infringement Officers
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to appoint a person to be an authorised officer for the purposes of the Food Act 2008 [s.122(2)]. 2. Authority to appoint an Authorised Officer appointed under s.122(2) of this Act or the s.24(1) of the <i>Public Health Act 2016</i>, to be a Designated Officer for the purposes of issuing Infringement Notices under the <i>Food Act 2008</i> [s.126(13)]. 3. Authority to appoint an Authorised Officer to be a Designated Officer (who is prohibited by s.126(13) from also being a Designated Officer for the purpose of issuing infringements), for the purpose of extending the time for payment of modified penalties [s.126(6)] and determining withdrawal of an infringement notice [s.126(7)].
Council Conditions on this Delegation:	<ol style="list-style-type: none"> a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time, including but not limited to: <ul style="list-style-type: none"> Appointment of Authorised Officers as Meat Inspectors Appointment of Authorised Officers Appointment of Authorised Officers – Designated Officers only Appointment of Authorised Officers – Appointment of persons to assist with the discharge of duties of an Authorised Officer
Express Power to Sub-Delegate:	

Compliance Links:	<p>s.122(3) requires an Enforcement Agency to maintain a list of appointed authorised officers</p> <p>s.123(1) requires an Enforcement Agency to provide each Authorised Officer with a Certificate of Authority as prescribed</p>
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6.1.5 Debt Recovery and Prosecutions

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Food Act 2008:</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	<i>Food Act 2008:</i> s.54 Cost of destruction or disposal of forfeited item s.125 Institution of proceedings
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to recover costs incurred in connection with the lawful destruction or disposal of an item (seized) including any storage costs [s.54(1)] and the costs of any subsequent proceedings in a court of competent jurisdiction [s.54(3)]. 2. Authority to institute proceedings for an offence under the Food Act 2008 [s.125].
Council Conditions on this Delegation:	a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.
Express Power to Sub-Delegate:	NIL – Food Regulations 2009 do not provide for sub-delegation.

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6.1.6 Food Businesses List – Public Access

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Food Act 2008:</i> s.118 Functions of enforcement agencies and delegation (2)(b) Enforcement agency may delegate a function conferred on it (3) Delegation subject to conditions [s.119] and guidelines adopted [s.120] (4) Sub-delegation permissible only if expressly provided in regulations
Express Power or Duty Delegated:	<i>Food Regulations 2009:</i> r.51 Enforcement agency may make list of food
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to decide to make a list of food businesses maintained under s.115(a) or (b) publicly available [r.51].
Council Conditions on this Delegation:	a. In accordance with s.118(3)(b), this delegation is subject to relevant Department of Health CEO Guidelines, as amended from time to time.
Express Power to Sub-Delegate:	NIL – Food Regulations 2009 do not provide for sub-delegation.

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7 Graffiti Vandalism Act 2016 Delegations

7.1 Council to CEO

7.1.1 Give Notice Requiring Obliteration of Graffiti

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Graffiti Vandalism Act 2016:</i> s.16 Delegation by local government
Express Power or Duty Delegated:	<i>Graffiti Vandalism Act 2016:</i> s.18(2) Notice requiring removal of graffiti s.19(3) & (4) Additional powers when notice is given
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to give written notice to a person who is an owner or occupier of property on which graffiti is applied, requiring the person to ensure that the graffiti is obliterated in an acceptable manner, within the time set out in the notice [s.18(2)]. 2. Authority, where a person fails to comply with a notice, to do anything considered necessary to obliterate the graffiti in an acceptable manner [s.19(3)] and to take action to recover costs incurred as a debt due from the person who failed to comply with the notice [s.19(4)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Graffiti Vandalism Act 2016:</i> s.17 Delegation by CEO of local government

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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7.1.2 Notices – Deal with Objections and Give Effect to Notices

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Graffiti Vandalism Act 2016:</i> s.16 Delegation by local government
Express Power or Duty Delegated:	<i>Graffiti Vandalism Act 2016:</i> s.22(3) Objection may be lodged s.24(1)(b) & (3) Suspension of effect of notice
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to deal with an objection to a notice [s.22(3)]. 2. Authority, where an objection has been lodged, to: <ol style="list-style-type: none"> a. determine and take action to give effect to the notice, where it is determined that there are urgent reasons or an endangerment to public safety or likely damage to property or serious nuisance, if action is not taken [s.24(1)(b)] and b. to give notice to the affected person, before taking the necessary actions [s.24(3)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Graffiti Vandalism Act 2016:</i> s.17 Delegation by CEO of local government

Compliance Links:	Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
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7.1.3 Obliterate Graffiti on Private Property

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Graffiti Vandalism Act 2016:</i> s.16 Delegation by local government
Express Power or Duty Delegated:	<i>Graffiti Vandalism Act 2016:</i> s.25(1) Local government graffiti powers on land not local government property
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to determine to obliterate graffiti applied without consent of the owner or occupier, even though the land on which it is done is not local government property and the local government does not have consent [s.25(1)].
Council Conditions on this Delegation:	a. Subject to exercising Powers of Entry in Division 4 of the Graffiti Vandalism Act 2016.
Express Power to Sub-Delegate:	<i>Graffiti Vandalism Act 2016:</i> s.17 Delegation by CEO of local government

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7.1.4 Powers of Entry

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Graffiti Vandalism Act 2016:</i> s.16 Delegation by local government
Express Power or Duty Delegated:	<i>Graffiti Vandalism Act 2016:</i> s.28 Notice of entry s.29 Entry under warrant
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to give notice of an intended entry to the owner or occupier of land, premises or thing, specifying the purpose for which entry is required [s.28]. 2. Authority to obtain a warrant to enable entry onto any land, premises or thing for the purposes of this Act [s.29].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	<i>Graffiti Vandalism Act 2016:</i> s.17 Delegation by CEO of local government

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8 Public Health Act 2016 Delegations

8.1 Council to CEO

8.1.1 Appoint Authorised Officer or Approved Officer (Asbestos Regs)

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Health (Asbestos) Regulations 1992:</i> r.15D(7) Infringement Notices
Express Power or Duty Delegated:	<i>Health (Asbestos) Regulations 1992:</i> r.15D(5) Infringement Notices
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority to appoint a person or classes of persons as an authorised officer or approved officer for the purposes of the <i>Criminal Procedure Act 2004</i> Part 2 [r.15D(5)].
Council Conditions on this Delegation:	a. Subject to each person so appointed being issued with a certificate, badge or identity card identifying the officer as a person authorised to issue infringement notices [r.15D(6)].
Express Power to Sub-Delegate:	Nil – the <i>Health (Asbestos) Regulations 1992</i> do not provide a power to sub-delegate.

Compliance Links:	<i>Criminal Procedure Act 2004 – Part 2</i>
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8.1.2 Enforcement Agency Reports to the Chief Health Officer

Delegator: <i>Power / Duty assigned in legislation to:</i>	Enforcement Agency (means Local Government vide s.4 definition)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Public Health Act 2016:</i> s.21 Enforcement agency may delegate
Express Power or Duty Delegated:	<i>Public Health Act 2016</i> s.22 Reports by and about enforcement agencies
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to prepare and provide to the Chief Health Officer, the Local Government's report on the performance of its functions under this Act and the performance of functions by persons employed or engaged by the City [s.22(1)] 2. Authority to prepare and provide to the Chief Health Officer, a report detailing any proceedings for an offence under this Act [s.22(2)].
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	Nil – Unless a Regulation enacted under the Public Health Act 2016, specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].

Compliance Links:	<i>Public Health Act 2016</i> s.20 Conditions on performance of functions by enforcement agencies.
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8.1.3 Designate Authorised Officers

Delegator: <i>Power / Duty assigned in legislation to:</i>	Enforcement Agency (means Local Government vide s.4 definition)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Public Health Act 2016:</i> s.21 Enforcement agency may delegate
Express Power or Duty Delegated:	<i>Public Health Act 2016</i> s.24(1) and (3) Designation of authorised officers
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<p>1. Authority to designate a person or class of persons as authorised officers for the purposes of:</p> <ul style="list-style-type: none"> i. The Public Health Act 2016 or other specified Act; ii. Specified provisions of the Public Health Act 2016 or other specified Act; and iii. Provisions of the Public Health Act 2016 or another specified Act, other than the specified provisions of that Act. <p>including:</p> <ul style="list-style-type: none"> a. an environmental health officer or environmental health officers as a class; or b. a person who is not an environmental health officer or a class of persons who are not environmental health officers; or c. a mixture of the two <p>[s.24(1) and (3)].</p>
Council Conditions on this Delegation:	<p>a. Subject to each person so appointed being;</p> <ul style="list-style-type: none"> • Appropriately qualified and experienced [s.25(1)(a)]; and • Issued with a certificate, badge or identity card identifying the authorised officer [s.30 and 31]. <p>b. A Register (list) of authorised officers is to be maintained in accordance with s.27.</p>
Express Power to Sub-Delegate:	Nil – Unless a Regulation enacted under the Public Health Act 2016, specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].

Compliance Links:	<p><i>Public Health Act 2016</i></p> <ul style="list-style-type: none"> s.20 Conditions on performance of functions by enforcement agencies. s.25 Certain authorised officers required to have qualifications and experience. s.26 Further provisions relating to designations s.27 Lists of authorised officers to be maintained s.28 When designation as authorised officer ceases
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	<p>s.29 Chief Health Officer may issue guidelines about qualifications and experience of authorised officers</p> <p>s.30 Certificates of authority</p> <p>s.31 Issuing and production of certificate of authority for purposes of other written laws</p> <p>s.32 Certificate of authority to be returned.</p> <p>s.136 Authorised officer to produce evidence of authority</p> <p><i>Criminal Investigation Act 2006, Parts 6 and 13 – refer s.245 of the Public Health Act 2016</i></p> <p><i>The Criminal Code, Chapter XXVI – refer s.252 of the Public Health Act 2016</i></p>
Record Keeping:	Compliance with City Policies

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8.1.4 Determine Compensation for Seized Items

Delegator: <i>Power / Duty assigned in legislation to:</i>	Enforcement Agency (means Local Government vide s.4 definition)
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Public Health Act 2016:</i> s.21 Enforcement agency may delegate
Express Power or Duty Delegated:	<i>Public Health Act 2016</i> s.264 Compensation
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	1. Authority, in response to an application for compensation, to determine compensation that is just and reasonable in relation to any item seized under Part 16 if there has been no contravention of the Act and the item cannot be returned or has in consequence of the seizure depreciated in value [s.264].
Council Conditions on this Delegation:	a. Compensation is limited to a maximum value of \$500 with any proposal for compensation above this value to be referred for Council's determination.
Express Power to Sub-Delegate:	Nil – Unless a Regulation enacted under the Public Health Act 2016, specifically authorises a delegated power or duty of an enforcement agency to be further delegated [s.21(4)].

Compliance Links:	<i>Public Health Act 2016</i> s.20 Conditions on performance of functions by enforcement agencies. Note – Decisions under this delegation may be referred for review by the State Administration Tribunal
Record Keeping:	Compliance with City Policies

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9 Planning and Development Act 2005 Delegations

9.1 Council to CEO

9.1.1 Illegal Development

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42(1)(b) Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Planning and Development Act 2005:</i> Section 214(2), (3) and (5)
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<ol style="list-style-type: none"> 1. Authority to give a written direction to the owner or any other person undertaking an unauthorised development to stop, and not recommence, the development or that part of the development that is undertaken in contravention of the planning scheme, interim development order or planning control area requirements. 2. Authority to give a written direction to the owner or any other person who undertook an unauthorised development: <ol style="list-style-type: none"> (a) to remove, pull down, take up, or alter the development; and (b) to restore the land as nearly as practicable to its condition immediately before the development started, to the satisfaction of the responsible authority. 3. Authority to give a written direction to the person whose duty it is to execute work to execute that work where it appears that delay in the execution of the work to be executed under a planning scheme or interim development order would prejudice the effective operation of the planning scheme or interim development order. 4. Where Council has resolved to issue a notice under s214 of the Act, delegation of authority is extended to the CEO to appoint and direct Counsel, subject to consistency with the resolution of Council and the exclusions/conditions set out below.
Council Conditions on this Delegation:	
Express Power to Sub-Delegate:	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Part 13 of the Planning and Development Act 2005
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CEO Delegation Register

City of Kalgoorlie-Boulder

Version Control:

1	Adopted by resolution dated 27 September 2022
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9.2 Local Planning Scheme – Council to CEO

9.2.1 Town Planning Delegations

Delegator: <i>Power / Duty assigned in legislation to:</i>	Local Government
Express Power to Delegate: <i>Power that enables a delegation to be made</i>	<i>Local Government Act 1995:</i> s.5.42(1)(b) Delegation of some powers or duties to the CEO s.5.43 Limitations on delegations to the CEO
Express Power or Duty Delegated:	<i>Planning and Development Act 2005:</i> Section 214(2), (3) and (5) <i>Town Planning Scheme No. 1: Clause 8.9.1 – Delegation of Powers</i>
Delegate:	Chief Executive Officer
Function: <i>This is a precis only. Delegates must act with full understanding of the legislation and conditions relevant to this delegation.</i>	<p>Authority to sign schedule 2 – Application for Planning Approval, on behalf of Council, where Council is the designated landowner either in fee simple or via a vesting management order on a crown reserve.</p> <p>Authority to provide adjoining owner comments, on behalf of Council, where Council is the designated landowner either in fee simple or via vesting management order on a crown reserve.</p> <p>Authority to approve or refuse applications for planning approval, with or without conditions, is extended to the CEO, subject to consistency with the Scheme, including giving due regard to relevant Planning Policies, R-Codes Policies and/or WAPC/State Planning Policies, and the exclusions/conditions set out below.</p> <p>Authority to determine amended plans relating to applications determined by Council where-</p> <ul style="list-style-type: none"> ➤ The amended plan if submitted as a new application, could have been determined under delegated authority; and/or ➤ The amended plans do not differ from the determined plans in any respect which generates a need to undertake consultation pursuant to clause 6.5 of the scheme and/or Section 2.5 of the R-Codes; and/or ➤ The amended plans do not differ from the determined plans in respect of the number of residential units or an increase in floor space of more than 10% or 200m² (in terms of floor space or land area in use, as appropriate) whichever is the lesser. <p>Authority to recommend to the WAPC with regards to applications referred to Council pursuant to s24 of the Strata Titles Act 1985, is extended to the CEO, subject to consistency with the Scheme, relevant Planning Policies, R-Codes Policies and/or WAPC/State Planning Policies, and the exclusions/conditions set out below.</p>

CEO Delegation Register

City of Kalgoorlie-Boulder

	<p>Authority to determine applications for the issuing of a certificate of approval under s25 of the Strata Titles Act 1985 for a plan of, re- or consolidation, except those applications that:-</p> <ul style="list-style-type: none"> ➤ propose the creation of a vacant lot, ➤ propose vacant air strata's in multi-tiered strata scheme developments; ➤ in the opinion of the WAPC as notified to the relevant local government in writing, or in the opinion of the relevant local government as notified to the WAPC in writing, relating to: <ul style="list-style-type: none"> (i) a type of development; and/or (ii) land within an area which is of state or regional significance, or in respect of which the WAPC has determined is otherwise in the public interest for the WAPC to determine the application for no more than 25 lots. <p>Authority to advise regarding clearance of conditions of planning approval, and pursuant to s.42 of the Local Government Act 1995, delegation of authority to advise the Western Australian Planning Commission with regards to the clearance of conditions set pursuant to s24 of the Act and for which Council is nominated as a clearance agency, is extended to the CEO, subject to consistency with the Scheme, Planning Policies, R-Codes Policies, and the exclusions/conditions set out below.</p> <p>Authority to advise the Department of Planning with respect to proposed changes of tenure, changed/new management orders, and/or granting or renewing of leases and/or licences relating to Crown Land is extended to the CEO, subject to the exclusions/conditions set out below.</p> <p>Authority to advise other regulatory authorities (other than the Western Australian Planning Commission with respect to applications for) with respect to matters where planning-related advice is required, is extended to the CEO, subject to consistency with existing planning or other local government approvals, as appropriate, and the Scheme, relevant Planning Policies, R-Codes Policies and/or WAPC/State Planning Policies, and the exclusions/conditions set out below.</p> <p>Authority to respond to appeals made to the SAT (including appointment Counsel), or requests for reconsideration lodged with the WAPC, is extended to the CEO, subject to consistency with any resolution of Council relating to the matter subject of an appeal or request for reconsideration, the Scheme, Planning Policies, R-Codes Policies. (In the event of any inconsistency between the Scheme, Planning Policies and/or R-Codes Policies and any resolution of</p>
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CEO Delegation Register

City of Kalgoorlie-Boulder

	<p>Council relating to the matter subject of an appeal or request for reconsideration, then the resolution of Council shall prevail) and the exclusions/conditions set out below.</p>
<p>Council Conditions on this Delegation:</p>	<p>Council shall determine all applications made to the City under Local Planning Scheme No 2.</p> <p>Applications for planning approval for development exceeding \$6M in value and/or a net increase of in excess of 20 dwellings and/or a net increase of over 2,000m2 in building floor area may not be determined under delegated authority.</p> <p>With respect to applications for planning approval for development other than advertising signage, domestic outbuildings, fencing and residential additions/alterations, any delegated decision must be with due regard to, relevant Planning Policies and R-Codes Policies.</p> <p>Applications for planning approval for development of land within a Scheme Reserve, may only be approved under delegated authority where it is consistent with the purpose of the Reserve.</p> <p>Applications for planning approval for development of land within the Safety Exclusion Zone may only be refused under delegated authority. (Note: Should the CEO feel that the application may warrant approval, the application shall be reported to Council for consideration).</p> <p>Applications for planning approval for the types of land-use or development listed below, may only be refused under delegated authority:</p> <ul style="list-style-type: none"> (a) Abattoir, (b) Animal Establishment in other than the 'Rural' Zone, (c) Betting Agency, (d) Cemetery/Crematoria, (e) Hotel, (f) Industry-Hazardous, (g) Industry-Noxious, (h) Liquor Store, (i) Night Club, (j) Private Hotel, (k) Restricted Premises, (l) Tavern; and/or (m) Any other development associated with racing, gaming or the sale of liquor, other than where development is of a temporary nature (no more than 72 hours duration). <p>(Note: Should the CEO feel that the application may warrant approval, the application shall be reported to Council for consideration.)</p>

CEO Delegation Register

City of Kalgoorlie-Boulder

	<p>Unless specifically provided for in a Planning Policy or Policies, applications for planning approval that must be assessed under the provisions of Clause 3.6 of the Scheme (the 'uses-not-listed' provisions) may only be refused under delegated authority. (Note: Should the delegated officer feel that the application may warrant approval, the application shall be reported to Council for consideration prior to the undertaking of consultation, if consultation is considered necessary, this is because the undertaking of consultation for uses-not-listed requires an absolute majority of Council and, therefore, cannot be delegated).</p> <p>Applications for planning approval that must be assessed under the provisions of Part 7 of the Scheme (the 'non-conforming uses' provisions) may only be refused under delegated authority. (Note: Should the CEO feel that the application may warrant approval, the application shall be reported to Council for consideration.)</p> <p>Unless specifically provided for in a planning policy or policies, applications for planning approval that must be assessed under the provisions of Clause 4.8 of the Scheme (the 'cash in lieu of provision of car parking spaces' provisions) may only be refused under delegated authority. (Note: Should the CEO feel that the application may warrant approval, the application shall be reported to Council for consideration.)</p> <p>The provisions above do not apply to applications for renewals of planning approval, alterations and/or expansions affecting a maximum area of 10% of the existing development, or 200m² (in terms of floor space or land area in use, as appropriate), whichever is the lesser, and which are associated with existing, lawful land-uses, wherein the application may be refused or approved, with or without conditions, under delegated authority.</p> <p>Where a renewal of planning approval is issued pursuant to cl 10 above, the term of any renewal shall not exceed 12 months, however, an unlimited number of renewals may be granted under delegated authority.</p> <p>Applications for planning approval that have been advertised for consultation purposes, in accordance with the provisions of Schedule 2, Clause 64 of the Planning and Development (Local Planning Schemes) Regulations 2015 and/or Section 2.5 of the R-Codes, may only be approved under delegated authority if-</p> <ul style="list-style-type: none"> ➤ No submissions were received, or only supportive submissions that do not request any change to the development were received; or
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CEO Delegation Register

City of Kalgoorlie-Boulder

	<ul style="list-style-type: none"> ➤ Submissions that raise concerns with the proposed development were received, and those concerns are, in the opinion of the delegated officer, clearly not material planning considerations; ➤ Submissions that raise concerns with the proposed development were received, and those concerns are material planning considerations, but; Through liaison with the party or parties that lodged the submissions and/or amendments to the application and/or the application of conditions, the matters raised in the submissions can be resolved to the satisfaction of the delegated officer, the applicant, and the party or parties that lodged the submissions (the delegated officer must also ensure that the interests of third parties are protected and undertake further consultation if considered necessary), and Prior to approval of the application, the applicant and/or party or parties who lodged the submissions have provided written (including via fax or email) confirmation of their acceptance of the terms of the proposed delegated decision. <p>Applications that, were they approved by the WAPC, might result in a net increase of more than 25 lots, a recommendation to the WAPC may only be made under delegated authority if-</p> <ol style="list-style-type: none"> a) the application is consistent with a strategy, outline development plan or other plan endorsed by Council, or which forms part of the Scheme and/or a Planning Policy; and/or b) the application is for amended plans for an application that has been considered by Council within the last two years and the amendments are, in the opinion of the delegated officer, of a minor nature. <p>Above provisions do not apply to renewals of leases or licences where the proposed term of renewal is 10 years or less, or where a proposed change in the purpose or other conditions attached to a lease, licence or management order over Crown Land will have, in the opinion of the delegated officer, no material impact upon future planning, the operations of the City or community access to the land.</p>
Express Power to Sub-Delegate:	Local Government Act 1995: s.5.44 CEO may delegate some powers and duties to other employees

Compliance Links:	Part 13 of the Planning and Development Act 2005
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1	Adopted by resolution dated 27 September 2022
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10 Statutory Authorisations and Delegations to Local Government from State Government Entities**10.1 Environmental Protection Act 1986****10.1.1 Noise Control – Environmental Protection Notices [Reg.65(1)]**Published by:
Environment**GOVERNMENT GAZETTE**
Western Australia
[Previous](#) [Close](#) [Next](#)No. 47. 19-Mar-2004
Page: 919 [Pdf](#) - 476kb**EV401****ENVIRONMENTAL PROTECTION ACT 1986****Section 20**

Delegation No. 52

Pursuant to section 20 of the *Environmental Protection Act 1986*, the Chief Executive Officer hereby delegates as follows—

Powers and duties delegated—

All the powers and duties of the Chief Executive Officer, where any noise is being or is likely to be emitted from any premises not being premises licensed under the Act, to serve an environmental protection notice under section 65(1) in respect of those premises, and where an environmental protection notice is so served in such a case, all the powers and duties of the Chief Executive Officer under Part V of the Act in respect of that environmental protection notice.

Persons to whom delegation made—

This delegation is made to any person for the time being holding or acting in the office of Chief Executive Officer under the *Local Government Act 1995*.

Pursuant to section 59(1)(e) of the *Interpretations Act 1984*, Delegation No. 32, dated 4 February 2000 is hereby revoked.

Dated this 9th day of January 2004.

Approved—

FERDINAND TROMP, A/Chief Executive Officer.

Dr JUDY EDWARDS MLA, Minister for the Environment.

CEO Delegation Register

City of Kalgoorlie-Boulder

10.1.2 Noise Management Plans – Keeping Log Books, Noise Control Notices, Calibration and Approval of Non-Complying Events

Published by:
Environment

GOVERNMENT GAZETTE
Western Australia
[Previous](#) [Close](#) [Next](#)

No. 232. 20-Dec-2013
Page: 6282 [Pdf](#) - 3Mb

EV402

ENVIRONMENTAL PROTECTION ACT 1986

Delegation No. 112

I, Jason Banks, in my capacity as Acting Chief Executive Officer of the Department of Environment Regulation responsible for the administration of the *Environmental Protection Act 1986* ("the Act"), and pursuant to section 20 of the Act, hereby delegate to any person for the time being holding or acting in the office of a Chief Executive Officer under the *Local Government Act 1995*, my powers and duties under the *Environmental Protection (Noise) Regulations 1997*, other than this power of delegation, in relation to--

- (a) waste collection and other works--noise management plans relating to specified works under regulation 14A or 14B;
- (b) bellringing or amplified calls to worship--the keeping of a log of bellringing or amplified calls to worship requested under regulation 15(3)(c)(vi);
- (c) community activities--noise control notices in respect of community noise under regulation 16;
- (d) motor sport venues--noise management plans in relation to motor sport venues under Part 2 Division 3;
- (e) shooting venues--noise management plans in relation to shooting venues under Part 2 Division 4;
- (f) calibration results--requesting, under regulation 23(b), details of calibration results undertaken and obtained under Schedule 4;
- (g) sporting, cultural and entertainment events--approval of events or venues for sporting, cultural and entertainment purposes under Part 2 Division 7, subject to the following limitation--
 - (i) Subregulation 18(13)(b) is not delegated.

Under section 59(1)(e) of the *Interpretation Act 1984*, Delegation No. 68, gazetted 22 June 2007 is hereby revoked.

Dated the 12th day of December 2013.

JASON BANKS, Acting Chief Executive Officer.

Approved by--

JOHN DAY, Acting Minister for Environment; Heritage.

CEO Delegation Register

City of Kalgoorlie-Boulder

10.1.3 Noise Management Plans – Construction Sites

Published by:
Environment

GOVERNMENT GAZETTE
Western Australia
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No. 71. 16-May-2014
Page: 1548 [Pdf](#) - [2Mb](#)

EV405

ENVIRONMENTAL PROTECTION ACT 1986

Delegation No. 119

I, Jason Banks, in my capacity as the Acting Chief Executive Officer of the Department responsible for the administration of the *Environmental Protection Act 1986* ("the Act"), and pursuant to section 20 of the Act, hereby delegate to the holder for the time being of the offices of-

- (a) Chief Executive Officer under the *Local Government Act 1995*; and
- (b) to any employee of the local government under the *Local Government Act 1995* who is appointed as an Authorised Person under section 87 of the Act,

all my powers and duties in relation to noise management plans under regulation 13 of the *Environmental Protection (Noise) Regulations 1997*, other than this power of delegation.

Under section 59(1)(e) of the *Interpretation Act 1984*, Delegation No. 111, gazetted 20 December 2013, is hereby revoked.

Dated the 1st day of May 2014.

JASON BANKS, Acting Chief Executive Officer.

CEO Delegation Register

City of Kalgoorlie-Boulder

10.2 Planning and Development Act 2005

10.2.1 Instrument of Authorisation – Local Government CEOs - Sign Development Applications for Crown Land as Owner

DoL FILE 1738/2002v8; 858/2001v9

PLANNING AND DEVELOPMENT ACT 2005

INSTRUMENT OF AUTHORISATION

I, **Donald Terrence Redman MLA**, Minister for Lands, a body corporate continued by section 7(1) of the *Land Administration Act 1997*, under section 267A of the *Planning and Development Act 2005*, HEREBY authorise, in respect of each local government established under the *Local Government Act 1995* and listed in Column 2 of the Schedule, the person from time to time holding or acting in the position of Chief Executive Officer of the relevant local government, to perform the powers described in Column 1 of the Schedule subject to the conditions listed in Column 3 of the Schedule.

Dated the *2nd* day of *June* 2016



HON DONALD TERRENCE REDMAN MLA
MINISTER FOR LANDS

CEO Delegation Register
City of Kalgoorlie-Boulder

SCHEDULE

This is the Schedule referred to in an Instrument of Authorisation relating to Development Applications under the Planning and Development Act 2005

Column 1	Column 2	Column 3
<p>The power to sign as owner in respect of Crown land that is:</p> <ul style="list-style-type: none"> a reserve managed by the local government pursuant to section 46 of the <i>Land Administration Act 1997</i> and the development is consistent with the reserve purpose and the development is not for a commercial purpose; or the land is a road of which the local government has the care, control and management under section 55(2) of the <i>Land Administration Act 1997</i> and where there is no balcony or other structure proposed to be constructed over that road unless that structure comes within the definition of a "minor encroachment" in the <i>Building Regulations 2012</i> (Regulation 45A), or is an "awning, verandah or thing" (Regulation 45B), or is a ground anchor, and where the development is consistent with the use of the land as a road, <p>in respect of development applications being made under or referred to in:</p> <p>(i) section 99(2) of the <i>Planning and Development Act 2005</i> in respect of development for which approval is required under a regional interim development order (as that term is defined in that Act);</p> <p>(ii) section 103(2) of the <i>Planning and Development Act 2005</i> in respect of development for which approval is required under a local interim development order (as that term is defined in that Act);</p> <p>(iii) section 115 of the <i>Planning and Development Act 2005</i> in respect of development within a planning control area (as that term is defined in that Act);</p> <p>(iv) section 122A of the <i>Planning and Development Act 2005</i> in respect of which approval is required under an improvement scheme (as that term is defined in that Act);</p> <p>(v) section 162 of the <i>Planning and Development Act 2005</i> in respect of developments for which approval is required under a planning scheme or interim development order (as those terms are defined in that Act);</p> <p>(vi) section 163 of the <i>Planning and Development Act 2005</i> in respect of development on land which is comprised within a place entered in the Register maintained by the Heritage Council under the <i>Heritage of Western Australia Act 1990</i>, or of which such a place forms part;</p> <p>(vii) section 171A of the <i>Planning and Development Act 2005</i> in respect of a prescribed development application (as that term is defined in that section of that Act).</p>	<p>City of Albany City of Armadale Shire of Ashburton Shire of Augusta-Margaret River Town of Bassendean City of Baywater City of Belmont Shire of Beverley Shire of Boddington Shire of Boyup Brook Shire of Bridgetown-Greenbushes Shire of Brookton Shire of Broome Shire of Broomehill-Tambellup Shire of Bruce Rock City of Bunbury Shire of Busselton Town of Cambridge City of Cannington Shire of Capel Shire of Carnamah Shire of Carnarvon Shire of Chapman Valley Shire of Chittaring Shire of Christmas Island Town of Claremont City of Cockburn Shire of Cocos (Keeling) Islands Shire of Collie Shire of Coolgardie Shire of Coorow Shire of Corrigin Town of Cottesloe Shire of Cranbrook Shire of Cuballing Shire of Cue Shire of Cunderdin Shire of Dackaring Shire of Dandaragan Shire of Dardanup Shire of Denmark Shire of Derby/West Kimberley Shire of Donnybrook-Ralingup Shire of Dowerin Shire of Dumbleyung Shire of Dundas Town of East Fremantle Shire of East Pilbara Shire of Esperance Shire of Esrombath City of Fremantle City of Greater Geraldton</p> <p>Shire of Gingin Shire of Gnowangerup Shire of Goomalling City of Goswells Shire of Halls Creek Shire of Harvey Shire of Irwin Shire of Jerramungup City of Joondalup Shire of Kalamunda City of Kalgoorlie-Boulder Shire of Katanning Shire of Kellerberrin Shire of Kent Shire of Kojonup Shire of Kondinin Shire of Koorda Shire of Kulin City of Kwinana Shire of Lake Grace Shire of Laverton Shire of Leonora City of Mandurah Shire of Manjimup Shire of Mervinburn City of Merivale Shire of Menzies Shire of Merredin Shire of Mingeneer Shire of Moora Shire of Moora West Town of Moora Park Shire of Mount Magnet Shire of Mt Marshall Shire of Mukinbudin Shire of Mundaring Shire of Murchison Shire of Murray</p>	<p>In accordance with and subject to approved Government Land policies.</p> <p>Any signature subject to the following endorsement: Signed only as acknowledgement that a development application is being made in respect of a proposal that includes Crown land, Crown reserves under management for the purpose, or a road and to permit this application to be assessed under the appropriate provision of the <i>Planning and Development Act 2005</i> (including any planning scheme). The signature does not represent approval or consent for planning purposes. Further, in the event that development approval is granted for the proposal, the above signature should not be taken as an acknowledgement of or consent to the commencement or carrying out of the proposed development or to any modification of the tenure or reservation classification of the Crown land component.</p>

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- Shire of Nannup
- Shire of Narembean
- Shire of Narrogin
- Town of Merriquin
- City of Meekatharra
- Shire of Ngaanyawarraku
- Shire of Northam
- Shire of Northampton
- Shire of Nungarin
- Shire of Peppermint Grove
- Shire of Perenjori
- City of Perth
- Shire of Pingelly
- Shire of Plantagenet
- Town of Port Hedland
- Shire of Quairading
- Shire of Ravensthorpe
- City of Rockingham
- Shire of Roebourne
- Shire of Sandstone
- Shire of Serpentine Jarrahdale
- Shire of Shark Bay
- City of South Perth
- City of Stirling
- City of Subiaco
- City of Swan

- Shire of Tammin
- Shire of Three Springs
- Shire of Toodyay
- Shire of Trayning
- Shire of Upper Gascoyne
- Town of Victoria Park
- Shire of Victoria Plains
- Town of Vincent
- Shire of Wagin
- Shire of Wandering
- City of Wanneroo
- Shire of Waroona
- Shire of West Arthur
- Shire of Westonia
- Shire of Wickiepin
- Shire of Williams
- Shire of Wiluna
- Shire of Wongan-Ballidu
- Shire of Woodanilling
- Shire of Wyalkatchem
- Shire of Wyndham-East Kimberley
- Shire of Yalgoo
- Shire of Yilgarn
- Shire of York



HON DONALD TERRENCE REDMAN MLA
MINISTER FOR LANDS

2nd day of June 2016

CEO Delegation Register
City of Kalgoorlie-Boulder

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City of Kalgoorlie-Boulder

10.2.2 WA Planning Commission – Powers of Local Governments - s.15 of the Strata Titles Act 1985 (DEL.2020/01)

29 January 2021

GOVERNMENT GAZETTE, WA

449

PL402

PLANNING AND DEVELOPMENT ACT 2005

INSTRUMENT OF DELEGATION

Del 2020/01 Powers of Local Governments

Delegation to local governments of certain powers and functions of the Western Australian Planning Commission relating to certain applications under the *Strata Titles Act 1985*

Preamble

Under section 16 of the *Planning and Development Act 2005* (the Act) the Western Australian Planning Commission (the WAPC) may, by resolution published in the *Government Gazette*, delegate any function under the Act or any other written law to a local government, a committee established under the *Local Government Act 1995* or an employee of a local government.

In accordance with section 16(4) of the Act, a reference in this instrument to a function or a power of the WAPC includes and extends to, without limitation or restriction, any of the powers, privileges, authorities, discretions, duties and responsibilities vested in or imposed on the WAPC by the Act or any other written law as the case requires.

Resolution under section 16 of the Act (delegation)

On 20 January 2021, pursuant to section 16 of the Act, the WAPC RESOLVED—

- A. TO DELEGATE to local governments, and to members and officers of those local governments, its powers and functions under section 15 of the *Strata Titles Act 1985* as set out in clause 1 of Schedule 1, within their respective districts, subject to the conditions set out in clause 3 of Schedule 1;
- B. TO DELEGATE to local governments, and to members and officers of those local governments, its powers and functions under sections 21 and 22 of the *Strata Titles Act 1985* as set out in clause 2 of Schedule 1, within their respective districts, subject to the conditions set out in clause 3 of Schedule 1;
- C. TO AMEND “Del 2020/01—Powers of Local Governments” to give effect to its resolution and to publish an updated, consolidated instrument.

SAM FAGAN, Western Australian Planning Commission.

Schedule 1

1. Applications made under section 15 of the *Strata Titles Act 1985*

Power to determine applications under section 15 of the *Strata Titles Act 1985*, except those applications that—

- (a) propose the creation of a vacant lot;
- (b) propose vacant air stratas in multi-tiered strata scheme developments;
- (c) propose the creation or postponement of a leasehold scheme;
- (d) propose a type 1 (a) subdivision or a type 2 subdivision (as defined in section 3 of the *Strata Titles Act 1985*);
- (e) in the opinion of the WAPC as notified to the relevant local government in writing, or in the opinion of the relevant local government as notified to the WAPC in writing, relate to—
 - i. a type of development; and/or
 - ii. land within an area,

which is of state or regional significance, or in respect of which the WAPC has determined is otherwise in the public interest for the WAPC to determine the application.

2. Applications under sections 21 and 22 of the *Strata Titles Act 1985*

Power to determine applications under—

- (a) section 21 of the *Strata Titles Act 1985*;
- (b) section 22 of the *Strata Titles Act 1985* where the amendment or repeal of scheme by-laws requires the approval of the WAPC.

3. Reporting requirements

A local government that exercises the powers referred to in clause 1 and/or clause 2, is to provide the WAPC with data on all applications determined under this Instrument of Delegation. This must be provided at the conclusion of each financial year in the format prescribed by the WAPC.

CEO Delegation Register

City of Kalgoorlie-Boulder

10.3 Main Roads Act 1930

10.3.1 Traffic Management - Events on Roads

A list of local governments authorised for Traffic Management for Events can be found on the Main Roads WA website [here](#)

**WESTERN AUSTRALIA
ROAD TRAFFIC CODE 2000
REGULATION 297(2)
INSTRUMENT OF AUTHORISATION**

RELATING TO
TRAFFIC MANAGEMENT FOR EVENTS

Pursuant to Regulation 297(2) of the *Road Traffic Code 2000* the Commissioner of Main Roads ("the Commissioner") hereby authorises (Insert name of Local Government) (Authorised Body") by itself, its employees, consultants, agents and contractors (together "Representatives") to, from the date indicated below, erect, establish, display, alter or take down such road signs of whatsoever type or class (except for permanent traffic control signals) as may be required for the purpose and duration of any:

- i) "event" subject to an order from the Commissioner of Police pursuant to Part VA of the *Road Traffic Act 1974*;
- ii) race meeting or speed test for which the Minister referred to in section 83 of the *Road Traffic Act 1974* has, under that provision, temporarily suspended the operation of any provisions of the *Road Traffic Act 1974* or regulations made under that Act; or
- iii) public meeting or procession the subject of a permit granted by the Commissioner of Police under the *Public Order in Streets Act 1984*;

or as may be required for the purpose of controlling traffic on a road adjacent to, or in the vicinity of, any event or organised activity approved by the Authorised Body under its local laws, on a road (other than a main road or highway) within its jurisdiction, SUBJECT ALWAYS to the following terms and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the "Traffic Management for Events Code of Practice" (as amended or replaced from time to time in consultation with the Traffic Management for Events Advisory Group) issued by Main Roads Western Australia ("the Code") referring to the version which is current at the time of the event, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

The powers in this Instrument of Authorisation do not change or replace:

- 1) any prior Instrument of Authorisation from the Commissioner of Main Roads for the purposes of undertaking traffic management for works on roads; and
- 2) any powers and responsibilities of a local government provided in regulation 9 of the *Road Traffic (Events on Roads) Regulations 1991*.

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CEO Delegation Register
City of Kalgoorlie-Boulder

Dated:

THE COMMON SEAL OF THE)
COMMISSIONER OF MAIN ROADS)
WAS AFFIXED BY)
)
COMMISSIONER OF MAIN ROADS)
FOR THE TIME BEING IN THE)
PRESENCE OF:)

Signature of Witness

Name of Witness (please print)

ACKNOWLEDGMENT BY AUTHORISED BODY

.....(*Insert name of Local Government*)..... agrees to unconditionally observe, perform and be bound by the above conditions.

THE COMMON SEAL of)
)
)
_____)
[Insert name of Local Government])
)
Was hereunto affixed pursuant to a)
resolution of the Council in the)
presence of.)
)

Signature of Chief Executive Officer

Signature of Witness

Name of Witness (please print)

CEO Delegation Register

City of Kalgoorlie-Boulder

10.3.2 Traffic Management – Road Works

A list of Local Governments authorised for the purposes of Road Traffic Code 2000 r.297(2) are available on Main Roads WA website [here](#)

**WESTERN AUSTRALIA
ROAD TRAFFIC CODE 2000
REGULATION 297(2)
INSTRUMENT OF AUTHORISATION**

Pursuant to Regulation 297(2) of the Road Traffic Code 2000 the Commissioner of Main Roads (“the Commissioner”) hereby authorises (“Authorised Body”) by itself, its employees, consultants, agents and contractors (together “Representatives”) to, from the date indicated below, erect, establish, display, alter or take down such traffic signs and traffic control devices of whatsoever type or class (except for permanent traffic control signals) as may be required for the purpose and duration of any works, survey or inspection, associated with the construction, maintenance or repair on a road (other than a main road or highway), any adjoining land or any portion thereof within its jurisdiction, SUBJECT ALWAYS to the following terms and conditions:

- (a) the Authorised Body shall at all times observe, perform and comply with the provisions of the “Traffic Management for Works on Roads Code of Practice” (as amended or replaced from time to time in consultation with the Traffic Management for Roadworks Advisory Group) issued by Main Roads Western Australia (“the Code”) referring to the version which is current at the time of the relevant works, a copy of which can be obtained from Main Roads Western Australia from www.mainroads.wa.gov.au or by contacting Main Roads by phone;
- (b) the Authorised Body shall develop and implement procedures that will satisfy the Commissioner that traffic management implemented by the Authorised Body, its employees, agents and contractors will in all respects conform to and comply with the requirements of the Code; and
- (c) the Authorised Body shall ensure that its Representatives comply with the terms and conditions identified above at paragraphs (a) and (b) as if they were named in those paragraphs in place of the Authorised Body.

By executing and returning the acknowledgment at the foot of this authorisation, the Authorised Body agrees to observe, perform and comply with the above terms and conditions.

This Instrument of Authorisation replaces any prior Instrument of Authorisation under Regulation 297(2) of the Road Traffic Code 2000 between the Commissioner and the Authorised Body. The Commissioner’s delegation dated 17 July 1975 to a number of Local Governments outside the Perth metropolitan area, is not affected by this Instrument of Authorisation except that this Instrument of Authorisation prevails wherever roadworks are concerned. That 1975 delegation was made under Regulation 301 of the Road Traffic Code 1975 and related to non-regulatory signage.

CEO Delegation Register
City of Kalgoorlie-Boulder

Dated:

THE COMMON SEAL OF THE)
COMMISSIONER OF MAIN ROADS)
WAS AFFIXED BY)
)
)
COMMISSIONER OF MAIN ROADS)
FOR THE TIME BEING IN THE PRESENCE OF:)

Signature of Witness

Name of Witness

ACKNOWLEDGMENT BY AUTHORISED BODY

..... agrees to observe, perform and be bound by the above conditions.

THE COMMON SEAL OF THE)
.....)
WAS AFFIXED PURSUANT TO A RESOLUTION)
OF THE COUNCIL IN THE PRESENCE OF)

Chief Executive Officer

Witness

CEO Delegation Register

City of Kalgoorlie-Boulder

10.4 Road Traffic (Vehicles) Act 2012

10.4.1 Approval for Certain Local Government Vehicles as Special Use Vehicles



Government of Western Australia
Department of Transport
Driver and Vehicle Services

ROAD TRAFFIC (VEHICLES) ACT 2012

Road Traffic (Vehicles) Regulations 2014

RTVR-2017-202046

APPROVAL UNDER REGULATION 327(4)(f) FOR CERTAIN LOCAL GOVERNMENT VEHICLES AS SPECIAL USE VEHICLES

Pursuant to the *Road Traffic (Vehicles) Regulations 2014* (the *Regulations*), I, Christopher Davers, Assistant Director Strategy and Policy, Driver and Vehicle Services, Department of Transport, and delegate of the Chief Executive Officer of the Department of Transport by way of a delegation instrument dated 7 August 2017, hereby approve vehicles owned by a local government and ordinarily used by persons authorised or appointed by that local government to perform functions on its behalf under:

- (a) the *Local Government Act 1995*;
- (b) regulations made under the *Local Government Act 1995*;
- (c) a local law;
- (d) any other legislation empowering a local government to authorise or appoint persons to perform functions on the behalf of the local government (including but not limited to the *Dog Act 1976*); or
- (e) any combination of the above paragraphs (a) to (d);

as special use vehicles for the purposes of paragraph "f" of the definition of "special use vehicle" in regulation 327(4) of the *Regulations*, with the effect that those vehicles may be fitted with one or more yellow flashing lights under regulation 327(3)(b) of the *Regulations*, subject to the following conditions:

CONDITIONS

1. Those lights must emit rotating, flashing yellow coloured light(s) and must not be a strobe light.
2. At least one flashing light shall be mounted on top of the vehicle and when lit, shall be visible in normal daylight up to a distance of not less than 200 metres to vehicles approaching from any direction.
3. No part of the lens of the flashing lights is visible either directly or indirectly to the driver when seated in the normal driving position.
4. If more than one flashing light is fitted, they must be placed symmetrically about the centre line of the vehicle or combination of vehicles.
5. An on/off switch for the flashing lights must be installed so as to be easily operated from the driver's seat.
6. Any additional equipment fitted to the vehicle must not interfere with the overall safe operation of the vehicle.
7. Any vehicle fitted with flashing lights for the purposes of this approval must:

CEO Delegation Register

City of Kalgoorlie-Boulder



Government of **Western Australia**
Department of **Transport**

Driver and Vehicle Services

- (a) have words clearly set out on the sides of the vehicle which state the name of the local government in question together with the words "Ranger", "Ranger Services", or words to similar unambiguous effect; and
- (b) where the vehicle is a station wagon or van, have the words "Ranger", "Ranger Services", or words to similar unambiguous effect clearly set out on the back of the vehicle.

This condition 7 is not intended to prevent the use of additional words on the vehicle.

A handwritten signature in blue ink, appearing to read 'C. Davers', written over a horizontal line.

Christopher Davers
Assistant Director, Strategy and Policy
Driver and Vehicle Services
Department of Transport

Dated the 5th day of September 2017

[Approval for ranger vehicles to fit and use yellow flashing lights \(transport.wa.gov.au\)](http://transport.wa.gov.au)
Extracted on line on 15 March 2021



