



The Council of the City of Cockburn
Ordinary Council Meeting
Minutes

For Thursday, 12 October 2023

These Minutes are subject to confirmation

Presiding Member's signature

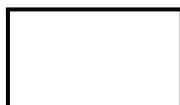


Date: 9 November 2023

The Council of the City of Cockburn

Ordinary Council Meeting Thursday, 12 October 2023 Table of Contents

	Page
1. Declaration of Meeting.....	4
2. Appointment of Presiding Member (If required)	6
3. Disclaimer	6
4. Acknowledgement of Receipt of Written Declarations of Financial Interests and Conflict of Interest (by Presiding Member)	6
5. Apologies & Leave of Absence.....	6
6. Response to Previous Public Questions Taken on Notice	6
7. Written Requests for Leave of Absence.....	6
8. Public Question Time	6
9. Confirmation of Minutes.....	7
9.1 Minutes of the Ordinary Council Meeting - 14/09/2023	7
9.1 (2023/MINUTE NO 0237) Minutes of the Ordinary Council Meeting - 14/09/2023	7
10. Deputations	7
11. Business Left Over from Previous Meeting (if adjourned)	7
12. Declaration by Members who have Not Given Due Consideration to Matters Contained in the Business Paper Presented before the Meeting	8
13. Decisions Made at Electors Meeting.....	8
14. Reports - CEO (and Delegates).....	9
14.1 Built and Natural Environment.....	9
14.1.1 (2023/MINUTE NO 0238) Initiation and Adoption of (Basic) Amendment No.167 to Town Planning Scheme No.3 - Partial Rationalisation of Development Area 34 (Coolbellup)	9
14.1.2 (2023/MINUTE NO 0239) Initiation and Adoption of (Basic) Amendment No.159 to Town Planning Scheme No.3 - Omnibus Proposal.....	31
14.2 Finance	58
14.2.1 (2023/MINUTE NO 0240) Payments Made from Municipal Fund and Local Procurement Summary - August 2023	58
14.2.2 (2023/MINUTE NO 0241) Monthly Financial Report - August 2023.....	96
14.3 Operations.....	124
14.3.1 (2023/MINUTE NO 0242) Retrospective Closure of Knock Place, Jandakot.....	124



15.	Reports-Standing Committee	128
15.1	Audit Risk and Compliance Committee Meeting – 28/09/2023.....	128
15.1.1	(2023/MINUTE NO 0243) Financial Audit Results – Local Government 2021-22 (Office of the Auditor General)	128
15.1.2	(2023/MINUTE NO 0244) Department of Water and Environmental Regulation Annual 2022-2023 Waste Plan Report.....	201
15.1.3	(2023/MINUTE NO 0245) National Greenhouse and Energy Reporting (NGERS) 2023 Report Henderson Waste Recovery Park	209
15.1.4	(2023/MINUTE NO 0246) Quarterly Strategic and Operational Risk.....	234
15.1.5	(2023/MINUTE NO 0247) Independent Member - Audit Risk and Compliance Committee	249
15.2	Expenditure Review Committee Meeting – 28/09/2023.....	253
15.2.1	(2023/MINUTE NO 0248) Budget Amendments for the FY 24 Municipal Budget.....	253
16.	Committee Minutes.....	257
16.1	Audit Risk and Compliance Committee Meeting – 28/09/2023.....	257
	(2023/MINUTE NO 0249) Audit Risk and Compliance Committee Meeting Minutes 28 September 2023.....	257
16.2	Expenditure Review Committee Meeting – 28/09/2023.....	257
	(2023/MINUTE NO 0250) Expenditure Review Committee Meeting Minutes 28 September 2023	257
17.	Motions of Which Previous Notice Has Been Given.....	258
18.	Notices Of Motion Given At The Meeting For Consideration At Next Meeting.....	258
19.	New Business of an Urgent Nature Introduced by Members or Officers	258
20.	Matters to be Noted for Investigation, Without Debate	258
21.	Confidential Business	258
	Expenditure Review Committee Meeting – 28 Sep 2023	258
21.1	(2023/MINUTE NO 0251) Confidential Land Matter.....	258
22.	(2023/MINUTE NO 0252) Resolution of Compliance	259
23.	Closure of Meeting	259



The Council of the City of Cockburn

Ordinary Council Meeting
Thursday, 12 October 2023 at 7pm

Minutes

Attendance

Elected Members

Mayor L Howlett (Presiding Member)	
Deputy Mayor T Widenbar	Central Ward
Cr P Eva	Central Ward
Cr C Stone	Central Ward
Cr T Dewan	East Ward
Cr C Reeve-Fowkes	East Ward
Cr K Allen	West Ward
Cr P Corke	West Ward
Cr M Separovich	West Ward

Staff

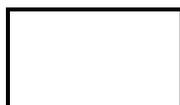
Mr D Simms	Chief Executive Officer
Mr D Arndt	Chief of Built and Natural Environment
Ms V Green	Executive Corporate Affairs
Mr A Lees	Chief Operations Officer
Ms E Milne	Executive Governance and Strategy
Mr D van Ooran	Chief of Community Services
Ms C Hanrahan	A/Executive People Experience and Transformation
Mr N Mauricio	A/Chief Financial Officer
Ms M Todd	Manager Legal and Compliance
Mr B Harrington	Systems Support Team Leader
Mr S Cecins	Media and Communications Officer
Mrs B Pinto	Governance Officer
Ms S D'Agnone	Council Minute Officer

1. Declaration of Meeting

The Presiding Member declared the meeting open at 7.00pm.

“Kaya, Wanju Wadjuk Budjar” which means “Hello, Welcome to Wadjuk Land”

The Presiding Member acknowledged the Nyungar People who are the traditional custodians of the land on which the meeting is being held and pay respect to the Elders of the Nyungar Nation, both past and present and extend that respect to Indigenous Australians who are with us tonight.



The Presiding Member read the following disclaimer:

This meeting is being recorded and streamed live on the Council's website, in accordance with Council's Live Streaming of Council Meetings Policy and can be viewed on Council's website.

All reasonable care is taken to maintain your privacy, however, as a visitor in the public gallery, your presence may be recorded. By remaining in the public gallery, it is assumed your consent is given if your image is broadcast.

The Presiding Member made the following announcements:

1. On behalf of Elected Members and staff I formerly welcome Mr Daniel Simms, Chief Executive Officer of the City of Cockburn, to his first meeting of Council.

Mr Simms commenced at the City on 2 October 2023 and brings with him substantial knowledge and experience in the Western Australia Local Government Sector, having spent 21 years at one of the largest and fastest growing local governments, the City of Wanneroo, and prior to that other positions he held in local government in Western Australia.

2. Prior to Mr Simms commencement several members of the Executive Team carried out the Acting Chief Executive Officer role and tonight, on behalf of Council, I thank Ms Victoria Green, Executive Corporate Affairs; Mr Anton Lees, Chief Operations Officer; Ms Emma Milne, Executive Governance and Strategy and Mr Daniel Arndt, Chief of Built and Natural Environment for their significant contribution during this period.

3. On 11 October 2023, the City, hosted the Cockburn Global Conference at the Jakovich Function Centre.

Our co-hosts for the event were:

- The Consul General of the Republic of Indonesia to WA
- The Consul General of the Socialist Republic of Viet Nam
- The Second Secretary of the High Commission (Political) of the Republic of Singapore.

The event brought together diplomatic representatives, State Government Agencies, Universities, small to medium and industry representatives from across Cockburn and the three aforementioned countries, and various chambers of commerce representatives and a whole host of other dignitaries.

I take this opportunity to congratulate Ms Victoria Green, Executive Corporate Services, Mr Michael Faulkner, Manager Business and Economic Development, Ms Lisa Kniebe, Business Engagement Officer and other members of the City's Economic Development Team.

This particular forum was the second and most successful of the forums we have held, so again congratulations to these officers. I think anybody that was there, and from the feedback that I have received, is that it was absolutely brilliant. A great initiative by the City, well done to all those involved.



2. Appointment of Presiding Member (If required)

Nil

3. Disclaimer

The Presiding Member read the disclaimer:

Members of the public, who attend Meetings, should not act immediately on anything they hear at the Meetings, without first seeking clarification of Council's position.

Persons are advised to wait for written advice from the Council prior to taking action on any matter that they may have before Council.

4. Acknowledgement of Receipt of Written Declarations of Financial Interests and Conflict of Interest (by Presiding Member)

Nil

5. Apologies & Leave of Absence

Nil

6. Response to Previous Public Questions Taken on Notice

Nil

7. Written Requests for Leave of Absence

Nil

8. Public Question Time

Naomi Davis, Coolbellup
Bin Collections (verge space)

As Ms Davis was not present at the meeting, her question was treated as correspondence and the following response was provided:

Q1. Myself and my neighbours have been having major issues with our street in regards to bin day and general access. Our question is: would the Council be able to have a look at our issue and seek to rectify it in way of a cut-out in order to improve access and verge space? (Hermione Way, Coolbellup)



- A1. An inspection of Hermoine Way Coolbellup has been completed, noting the verge constraints following the subdivision of 9 and 11. Where the verge space is limited, the City designates bin presentation pads to ensure collection can be achieved and property access retained.

The City will liaise with the respective property owners on the proposed solution.

Santo Pasqua, Bibra Lake

Rockingham Road – Intersection Upgrades

- Q1. Newspaper headline - Phoenix Tavern to bring new life. With the extra traffic created, does Council intend to do something on the corner of Coleville Crescent and Rockingham Road, either a roundabout or right hand turn so that people don't go left all the time?

- A1. The Chief of Built and Natural Environment advised the City has undertaken extensive work on future upgrades to Rockingham Road, which includes looking at all intersections along Rockingham Road, and a traffic impact assessment of the proposed tavern on the location.

The proposed tavern would not adversely impact on the current road alignments, however there are plans to do major upgrading works on Rockingham Road which includes treatments on all the major intersections.

9. Confirmation of Minutes

9.1 (2023/MINUTE NO 0237) Minutes of the Ordinary Council Meeting - 14/09/2023

Council Decision

MOVED Cr T Dewan SECONDED Cr K Allen

That Council confirms the Minutes of the Ordinary Council Meeting held on Thursday, 14 September 2023 as a true and accurate record.

CARRIED 9/0

10. Deputations

Nil

11. Business Left Over from Previous Meeting (if adjourned)

Nil



12. Declaration by Members who have Not Given Due Consideration to Matters Contained in the Business Paper Presented before the Meeting

Nil

En Bloc Resolution – Simple Majority

7.09pm The following item were carried En Bloc by Simple Majority resolution of Council:

14.1.1	14.2.2	15.1.1	15.1.3	16.1
14.1.2	14.3.1	15.1.2	15.1.4	16.2
14.2.1				

En Bloc Resolution – Absolute Majority

7.09pm The following item were carried En Bloc by Absolute Majority resolution of Council:

15.2.1	21.1
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13. Decisions Made at Electors Meeting

Nil



14 Reports - CEO (and Delegates)

14.1 Built and Natural Environment

14.1.1 (2023/MINUTE NO 0238) Initiation and Adoption of (Basic) Amendment No.167 to Town Planning Scheme No.3 - Partial Rationalisation of Development Area 34 (Coolbellup)

Responsible Executive	Chief of Built and Natural Environment
Author	Strategic Planning Officer
Attachments	1. Draft Scheme Amendment No. 167 Report ↓
Location	Coolbellup
Owner	Various
Applicant	City of Cockburn
Application Reference	109/167

Officer Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan

That Council:

- (1) AMENDS the City of Cockburn Town Planning Scheme No.3, pursuant to Section 75 of the *Planning and Development Act 2005*, by:
 1. Rezoning various lots within 'Development Area 34' from 'Development' to 'Residential (R30)' and 'Residential (R50)' as depicted on the Scheme Amendment Map.
 2. Reclassifying land within 'Development Area 34' from the 'Development' zone to a local reserve for 'Parks and Recreation' and 'Local Road' as depicted on the Scheme Amendment Map.
 3. Modifying 'Table 9 – Development Areas' of the Scheme Text, by deleting Provisions 2(iii) and 4 as they relate to DA34 and renumbering the remaining provisions accordingly.
 4. Reducing the extent of the 'Development Area 34' (DA34) special control area boundary as depicted on the Scheme Amendment Map;
- (2) DETERMINES that the Amendment is 'basic' under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* as it satisfies the following criteria of Part 5, Division 1, Regulation 34:
 - an amendment to the local planning scheme that involves zoning land consistent with an approved structure plan for the same land;
- (3) REFERS the Amendment to the West Australian Planning Commission, pursuant to Part 5, Division 1, Regulation 58 *Planning and Development (Local Planning Schemes) Regulations 2015*, for its consideration;



- (4) REFERS the Amendment to the Environmental Protection Authority (EPA) pursuant to Section 81 of the *Planning and Development Act 2005*, by giving to the EPA written notice of this resolution and such written information about the amendment as is sufficient to enable the EPA to comply with Section 48A of the *Environmental Protection Act 1986* in relation to the proposed scheme amendment;
- (5) Upon compliance with Sections 81 and 82 of the *Planning and Development Act 2005*, DELEGATES authorisation and submission of the amendment documentation to the West Australian Planning Commission along with a request for the endorsement of final approval by the Hon. Minister for Planning; and
- (6) NOTES the intention to revoke the following Structure Plans, pursuant to Schedule 2, Part 4, Regulation 35A of the *Planning and Development (Local Planning Schemes) Regulations 2015*, upon approval of Amendment No. 167:

Structure Plan #	Address	Endorsement Date	WAPC Reference
34A	Lot 2719 Hilory Street, Coolbellup	01/08/2012	N/A
34C	Lot 2168 Montague Way, Coolbellup	02/10/2013	SP13/19

CARRIED 9/0

Background

Structure plans are important planning instruments, regularly used to coordinate the subdivision and development of land, particularly in new, greenfield locations and (as is the case in this instance) brownfield (infill) development areas.

Reflective of its rapid urbanisation over the past 20+ years, the City currently has over 150 local structure plans (LSP) operating within its scheme area, many of which are substantially subdivided and/or have been built out.

When the *Planning and Development (Local Planning Scheme) Regulations* were released in 2015, a key change involved the introduction of a 10-year time limit to the validity of structure plans. Plans approved prior to this date were automatically given a 10-year timeframe from when the regulations were adopted.

Under the State Planning Framework, once a structure plan has served its purpose (typically once all the lots have been subdivided and physically created), the zones and reserves are to be transferred into the Scheme and the Structure Plan revoked.

This process, commonly referred to as structure plan ‘rationalisation’, ensures the City retains appropriate planning mechanisms to guide and control future use and/or redevelopment of the land (including the same range of permissible land uses and associated development standards as currently apply) into the future, consistent with community expectations.



This proposal is part of a series of Scheme Amendments required to rationalise large portions of the City's urban areas ahead of several existing structure plans expiring upon the 10-year anniversary of the Regulations coming into effect (19 October 2025).

Submission

N/A

Report

The following Structure Plans have been fully implemented:

- 34A – Coolbellup School Site
- 34C – North Lake School Site.

The purpose of this amendment is simply to:

- Transfer the zones and reserves shown on the local structure plans for these areas into Town Planning Scheme No. 3
- Revoke the structure plan
- Adjust the boundary of the Development Area 34 (DA34) special control area to match the above outcome.

Development Area 34

Development Area 34 (DA34) was the result of Scheme Amendment No.55 (SA55) to TPS3 which was gazetted on 23 September 2011.

Consistent with the recommendations of the *2004 Coolbellup Enquiry by Design Workshop Outcome Report*, SA55 transferred three former primary school reserves to the 'Development' zone to allow their redevelopment primarily for medium density infill residential purposes.

DA34 currently includes three endorsed structure plans as per the table below:

- 34A – Coolbellup School Site
- 34B – Koorilla School Site
- 34C – Northlake School Site.

The special provisions for DA34 included in Table 9 of TPS3 are relatively basic, reinforcing the requirement for structure plans to first be prepared to guide future subdivision and development.

They anticipate a LSP outcome that maximises the retention of existing mature vegetation and delivers a range of sustainable housing typologies that form an integrated, natural extension of the surrounding residential character.

They also reflect the outcome of a land exchange process specifying the amount of land required to be provided as POS and/or for community purposes across the three combined sites, taking into account development of the Coolbellup Community College on a portion of Len Packham Reserve.



As there remain portions of DA34 yet to be developed (in particular the Aged Care development of 90 Coolbellup Avenue which was part of the Koorilla School site), deletion of DA34 and all its special provisions are not proposed at this time, rather just a reduction to the extent of the DA34 special control area boundary and the removal of two superfluous provisions to reflect the outcomes of this proposal and earlier subdivision approvals.

Local Structure Plans

The structure plans forming the subject of this proposal identify an integrated local road and POS network (arranged in a manner prioritising the retention of large existing trees) serving a mixture of medium density housing (R30-50).

All the proposed zonings and reserves shown on the Structure Plan maps directly correlate to zonings and reserves existing in the Scheme.

All the public roads have been constructed, and all other public reserves embellished to the required standard and transferred into either public or utility operator ownership, in accordance with the applicable subdivision approvals.

Further detail on both the Development Area 34 and Structure Plans 34A and 34C are included in the Draft Scheme Amendment No.167 Report (refer Attachment 1).

Structure Plan 34B – Koorilla School site will remain as this includes 90 Coolbellup Avenue (Aged Care site).

Type of Amendment

This amendment is considered a 'Basic' Amendment under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* as it is an amendment to the local planning scheme involving zoning land consistent with an approved structure plan for the same land.

Strategic Plans/Policy Implications

Local Economy

A sustainable and diverse local economy that attracts increased investment and provides local employment.

- A City that is 'easy to do business with'.

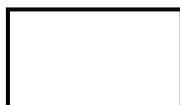
Listening & Leading

A community focused, sustainable, accountable, and progressive organisation.

- Best practice Governance, partnerships and value for money.

Budget/Financial Implications

Not applicable - the Amendment documentation has been prepared, and the proposal will be progressed by the administration under its FY24 budget allocation.



Legal Implications

- *Planning and Development Act 2005*
- *Planning and Development (Local Planning Schemes) Regulations 2015*

Community Consultation

Part 5 (Division 1, Regulation 34) of the *Planning and Development (Local Planning Schemes) Regulations 2015* identifies three amendment types: basic, standard, and complex.

The changes proposed by Amendment No.167 meet the definition of a 'Basic' Scheme Amendment. Such proposals do not typically require public advertisement.

Advertising will only occur if the Minister for Planning specifically directs the City to do so (pursuant to s.83A of the *Act* and/or r.61 of the *Regulations*), or the West Australian Planning Commission disagrees with the City's determination of the 'type' of Amendment (i.e., that it should instead be processed as a 'standard' or 'complex' amendment, pursuant to r.59 of the *Regulations*).

Risk Management Implications

The officer recommendation considers the relevant planning matters associated with the proposal.

If the Amendment does not proceed (or is ultimately refused by the Minister for Planning):

- an opportunity will be missed to simplify the planning framework and remove additional layers of planning (structure plans) that have served their purpose
- the City will need to consider alternatives to ensure an appropriate local planning framework is in place to guide future land use and/or redevelopment proposals in the area ahead of the structure plans expiring on 19 October 2025.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil





Town Planning Scheme No.3
Amendment No.167
(Basic)

*Rationalisation of various Structure Plans
Development Area 34 (Coolbellup School Sites)*

OCTOBER 2023



**Planning and Development Act 2005
RESOLUTION TO AMEND A TOWN PLANNING SCHEME**

**City of Cockburn
Town Planning Scheme No.3
Amendment No.167**

RESOLVED that the Council, in pursuance of Section 75 of the *Planning and Development Act 2005*, amend the City of Cockburn Town Planning Scheme No. 3 by:

1. Rezoning various lots within 'Development Area 34' from 'Development' to 'Residential (R30)' and 'Residential (R50)' as depicted on the Scheme Amendment Map.
2. Reclassifying land within 'Development Area 34' from the 'Development' zone to a local reserve for 'Parks and Recreation' and 'Local Road' as depicted on the Scheme Amendment Map.
3. Modifying 'Table 9 – Development Areas' of the Scheme Text, by deleting Provisions 2(iii) and 4 as they relate to DA34 and renumbering the remaining provisions accordingly.
4. Reducing the extent of the 'Development Area 34' (DA34) special control area boundary as depicted on the Scheme Amendment Map.

The Amendment is 'basic' under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- It is an amendment to the local planning scheme that involves zoning land consistent with an approved structure plan for the same land.

Pursuant to Regulation 35A of the *Planning and Development (Local Planning Schemes) Regulations 2015*, the amendment to the above Local Planning Scheme affects the following structure plan(s):

Structure Plan #	Address	Endorsement Date	WAPC Reference
34A	Lot 2719 Hilory Street, Coolbellup	01/08/2012	N/A
34C	Lot 2168 Montague Way, Coolbellup	02/10/2013	SP13/19

Upon the amendment taking effect the approved structure plans are to be revoked.

Dated this day of 20.....

CHIEF EXECUTIVE OFFICER



AMENDMENT REPORT

1.0 INTRODUCTION

Structure Plans No.34 A and C have been fully implemented.

The purpose of this basic scheme amendment is to transfer the zones and reserves shown for these structure plan areas into Town Planning Scheme No.3 (TPS3), to ensure the City maintains appropriate development control once the structure plans expire on 19 October 2025.

This process is referred to as rationalisation of a structure plan.

2.0 BACKGROUND

Development Area 34 (DA34) was the result of Scheme Amendment No.55 (SA55) to TPS3 which was gazetted on 23 September 2011.

Consistent with the recommendations of the *2004 Coolbellup Enquiry by Design Workshop Outcomes Report*, SA55 transferred three former Primary School reserves to the 'Development' zone.

DA34 currently includes three endorsed structure plans as per the table below:

Structure Plan #	Address	Endorsement Date	Type of Amendment Required
34A	Lot 2719 Hilory Street, Coolbellup (Coolbellup School Site)	01/08/2012	Basic
34B	Lot 2718 Benedick Road, Coolbellup (Korilla School Site)	30/09/2011	Standard
34C	Lot 2168 Montague Way, Coolbellup (North Lake School Site)	02/10/2013	Basic

As a large portion of Structure Plan 34B (Koorilla School Site) is yet to developed, it has been excluded and does not form the subject of this proposal.

The extent of DA34 (comprising the three sites DA34 A, B & C), this scheme amendment proposal (thick black dotted line comprising DA34 A & C), and the relevant Structure Plans are depicted on **Figures 1** and **2**.

Each of the relevant structure plans contain Local Development Plans (LDP's), that address matters such as setbacks, parking, vehicle access, fencing and landscaping to ensure the future character of development was responsive to the existing streetscape and reflected the planned character of the area.

This amendment has no effect on the operation of those instruments which will remain in effect until expire on (or after) 19 October 2025.



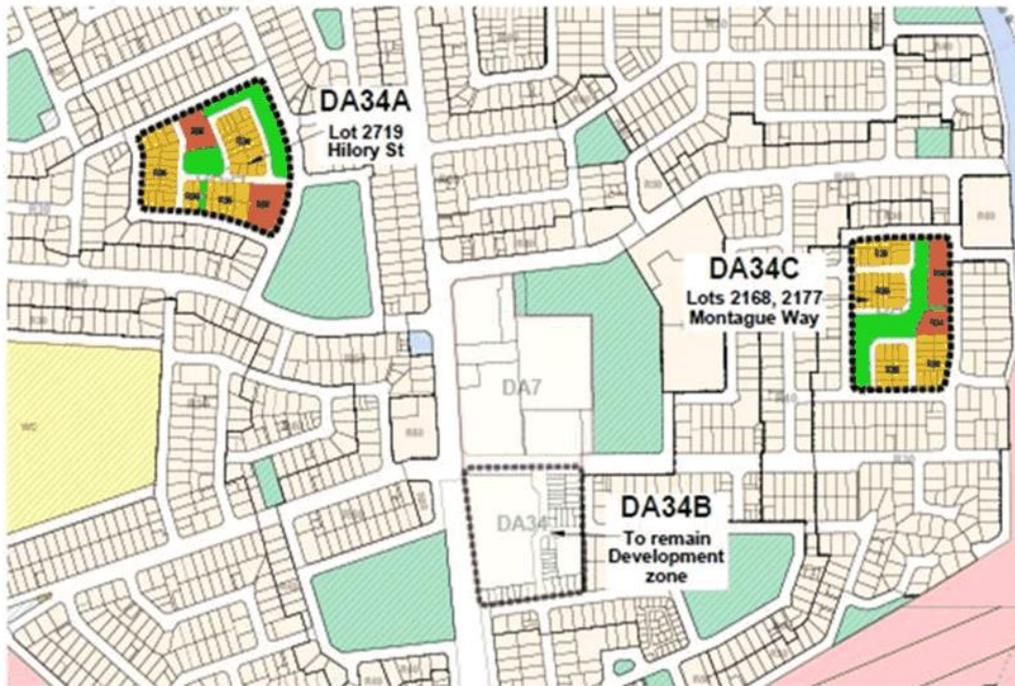


Figure 1 – DA34, Amendment Extent and Current endorsed Structure Plans



Figure 2 – Aerial Photograph showing extent of completed subdivision and development



3.0 AMENDMENT TYPE

Part 5, Division 1, Regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, identifies different amendment types: basic, standard and complex.

Regulation 35(2) requires the local government to specify in their resolutions to prepare or adopt an amendment what type of amendment it is, as well as the explanation for forming that opinion.

This proposed amendment is considered a 'basic' amendment, which Regulation 34 describes as any of the following amendments to a local planning scheme:

- a) *an amendment to correct an administrative error;*
- b) *an amendment to the scheme so that it is consistent with the model provisions in Schedule 1 or with another provision of the local planning scheme;*
- c) *an amendment to the scheme text to delete provisions that have been superseded by the deemed provisions in Schedule 2;*
- d) *an amendment to the scheme so that it is consistent with any other Act that applies to the scheme or the scheme area;*
- e) *an amendment to the scheme so that it is consistent with a State planning policy;*
- f) *an amendment to the scheme map to include a boundary to show the land covered by an improvement scheme or a planning control area;*
- g) *an amendment to the scheme map that is consistent with a structure plan, activity centre plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme currently includes zones of all the types that are outlined in the plan;*
- h) *an amendment that results from a consolidation of the scheme in accordance with section 92(1) of the Act;*
- i) *an amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area if the amendment will have minimal effect on the scheme or landowners in the scheme area.*

This proposed amendment satisfies part (g) of the above criteria.

Specifically, it is an amendment to the local planning scheme map that involves zoning land consistent with an approved structure plan for the same land.

4.0 TOWN PLANNING CONTEXT

4.1 State Planning Framework

The structure plan areas for 34A and C are both identified in the *South Metropolitan Peel Sub-Regional Planning Framework* and zoned 'Urban' under the *Metropolitan Region Scheme*.

4.2 City of Cockburn Town Planning Scheme No. 3

Under TPS3, the area is zoned 'Development' and identified on the Scheme Map and in Table 9 of the Scheme Text as 'Development Area 34' (DA34).

The purpose of the 'Development' zone is to trigger the requirement for a Structure Plan to guide further subdivision and/or development.

Table 9 allows specific provisions to then be applied to defined Development Areas, to inform the subsequent structure planning and subdivision processes.

5.0 PROPOSAL

Subdivision and development of substantive portions of DA34 are now complete, meaning that most structure plans (34A and 34C) in this area have served their purpose and are no longer required.

This amendment therefore seeks to remove these areas from DA34 and transfer the structure plans identified zonings and reservations for the land into the Scheme, ahead of the structure plans expiring on 19 October 2025.

Development Area 34:

As there remain portions of DA34 yet to be developed (in particular, Aged Care development of Lot 510 (90) Coolbellup Avenue), complete deletion of DA34 and its special provisions are not proposed at this time, rather just a reduction to the extent of the DA34 special control area boundary and removal of two redundant provisions to reflect the outcomes of this proposal and earlier subdivision approvals.

A tracked changes version of Table 9 highlighting the deletions appears below. The rationale for each change is explained in the text that follows:

TABLE 9 – DEVELOPMENT AREAS		
REF NO.	AREA	PROVISIONS
DA34	COOLBELLUP SCHOOL SITES Reserve 38242; Lot 2719 Hilory Street, Coolbellup	1. An approved Structure Plan together with all approved amendments shall be given due regard in the assessment of applications for subdivision and development in accordance with clause 27(1) of the Deemed Provisions.



	<p>Reserve 38243; Lot 2718 Benedick Road, Coolbellup</p> <p>Part of Lot 255 pedestrian access way connecting Rosalind Way and Benedick Road, Coolbellup</p>	<p>2. Structure plans will be required to fulfil the following design objectives to the satisfaction of Council –</p> <ul style="list-style-type: none"> i. Provide for a range of densities, dwelling types and lot sizes. ii. Provide for medium to higher density development on the former Koorilla Primary School site, taking advantage of its location adjoining the Coolbellup Town Centre. iii. Provide for medium density development on the former Coolbellup and North Lake Primary School sites. iv-iii. Ensure the layout and urban form of structure plans responds appropriately to the surrounding neighbourhood environment. Structure plans must specifically be seen to facilitate a 'natural' extension to the surrounding neighbourhood environment, through providing for appropriate integration with the neighbourhood layout and pattern of residential development. v-iv. Ensure the layout and urban form of structure plans responds appropriately to existing and planned areas of public open space. vi-v. Ensure that the layout and urban form of structure plans provides for the practical retention of significant trees/vegetation. This shall include the appropriate allocation of public open space areas, as well as opportunities to retain significant trees/vegetation within road reserves. vii-vi. Ensure environmentally sustainable design approaches are achieved in terms of solar orientation of lots. viii-vii. Ensure general consistency with the findings of the Coolbellup Enquiry By Design Workshop Outcomes Report. <p>3. The local government may approve Local Development Plan(s) for any part of the Development Area as defined on the approved Structure Plan, pursuant to clause 52 of the Deemed Provisions.</p> <p>4. A total of 3.79 hectares shall be provided across the three former school sites for the purposes of public open space and/or community purposes.</p>
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Provision 2(iii):

Given both the former Coolbellup and North Lake Primary School sites have either been completely developed and/or subdivided for medium density housing, provision 2(iii) is no longer necessary and can be deleted.



Provision 4:

Subdivision of the combined three former school sites has resulted in 2.20ha of public open space being created, plus the creation of a 2.07ha Community Purpose (Aged Care) reserved site (Lot 510 / #90 Coolbellup Avenue).

This equates to 4.27ha of land being set aside for public open space or community purposes, above the 3.79ha requirement (even after allowing some consideration for the integration of non-creditable drainage, including the former drainage sump located at the intersection of Montague Way and Capulet Street).

Whilst Lot 510 (#90) Coolbellup Avenue is a freehold lot yet to be developed, its land use reservation under TPS3 ensures that it cannot be sold or developed for a non-community purpose, without Ministerial approval of a further Scheme Amendment.

Provision 4 is therefore no longer necessary and can also be deleted.

Local Structure Plans (LSP):

Details on each Structure Plan (including the LSP map and an aerial of the area) are provided in this section to demonstrate the City's reasoning for rationalisation.

Lot 2719 Hilory, Street Coolbellup (34A) – Coolbellup School Site

Bounded by Ebert Street to the north, Hargreaves Road to the east and Hilory Street to the south and west, Structure Plan 34A identifies an integrated local road and POS network (arranged in a manner that prioritised the retention of large existing trees) serving a mixture of medium density housing (R30-50).

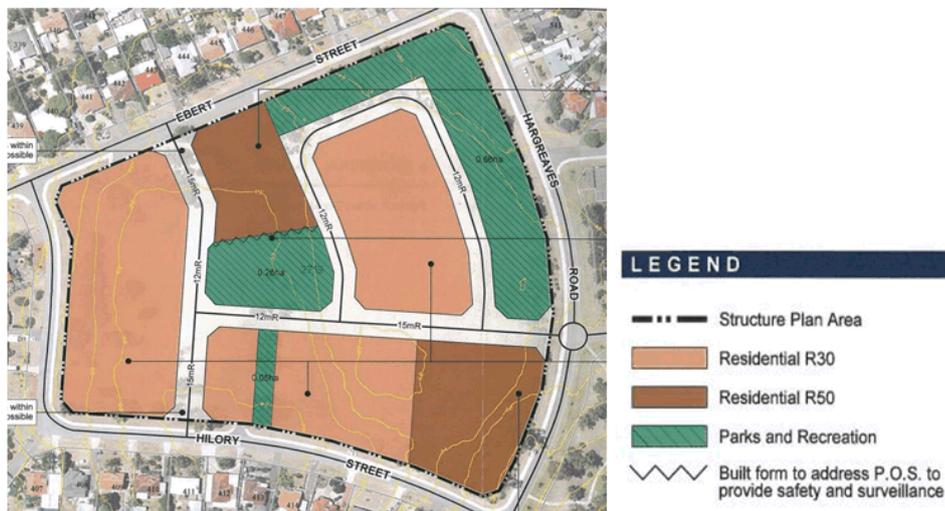


Figure 3 – Endorsed Structure Plan





Figure 4 – Aerial Photo of Current Situation

All this land is proposed to be rezoned and/or reclassified from the 'Development' zone to the correlating zones and/or reserves identified on the Structure Plan Map, shown in **Appendix A**.

All the public roads have been constructed, and all other public reserves embellished to the required standard and transferred into either public or utility operator ownership, in accordance with the applicable subdivision approvals.

Lot 2168 Montague Way, Coolbellup (34C) – North Lake School Site

Bounded by Montague Way to the north and west, Juliet Road to the east and Capulet Street to the south, Structure Plan 34C also identifies an integrated local road and POS network (arranged in a manner that prioritised the retention of large existing trees) serving a mixture of medium density housing (R30-50).

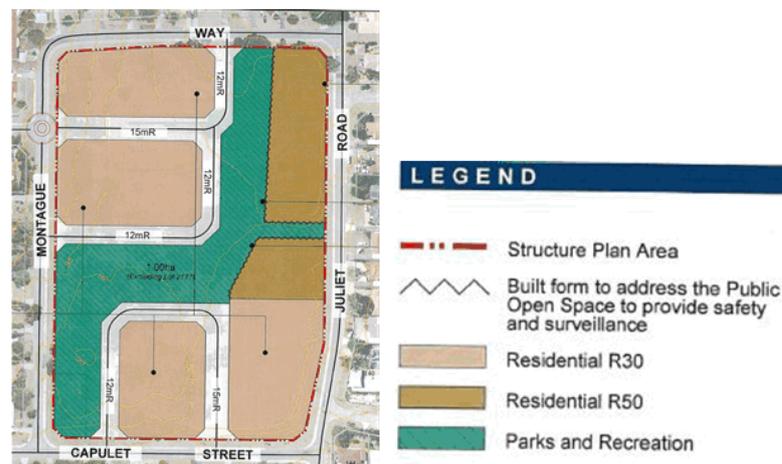


Figure 5 – Endorsed Structure Plan





Figure 6 – Aerial Photo of Current Situation

All this land is proposed to be rezoned and/or reclassified from the 'Development' zone to the correlating zones and/or reserves identified on the Structure Plan Map, shown in **Appendix B**.

All the public roads have been constructed, and all other public reserves embellished to the required standard and transferred into either public or utility operator ownership, in accordance with the applicable subdivision approvals.

6.0 CONCLUSION

For the following reasons, it is now an appropriate time for the structure plans listed above to be revoked, and its zones and reserves rationalised into the Scheme:

- All public reserves (including local roads, drainage, public open space) have been suitably constructed/embellished and transferred into public or utility provider ownership; and
- All zoned land on the endorsed structure plans has been substantially subdivided and/or developed for residential purposes.

Recognising these zones and reserves within the Scheme will:

- Avoid the future need to seek WAPC approval to extend the approval period of the existing structure plan; and
- Remove a redundant layer of planning control whilst still ensuring the City maintains appropriate mechanisms to guide and control future redevelopment of the land (including the same range of permissible land uses and associated development standards as currently apply) consistent with current community expectations.

Planning and Development Act 2005

**City of Cockburn
Town Planning Scheme No.3
Amendment No.167**

RESOLVED that the Council, in pursuance of Section 75 of the *Planning and Development Act 2005*, amend the City of Cockburn Town Planning Scheme No. 3 by:

1. Rezoning various lots within 'Development Area 34' from 'Development' to 'Residential (R30)' and 'Residential (R50)' as depicted on the Scheme Amendment Map.
2. Reclassifying land within 'Development Area 34' from the 'Development' zone to a local reserve for 'Parks and Recreation' and 'Local Road' as depicted on the Scheme Amendment Map.
3. Modifying 'Table 9 – Development Areas' of the Scheme Text, by deleting Provisions 2(iii) and 4 as they relate to DA34 and renumbering the remaining provisions accordingly.
4. Reducing the extent of the 'Development Area 34' (DA34) special control area boundary as depicted on the Scheme Amendment Map.

The Amendment is 'basic' under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- It is an amendment to the local planning scheme that involves zoning land consistent with an approved structure plan for the same land.

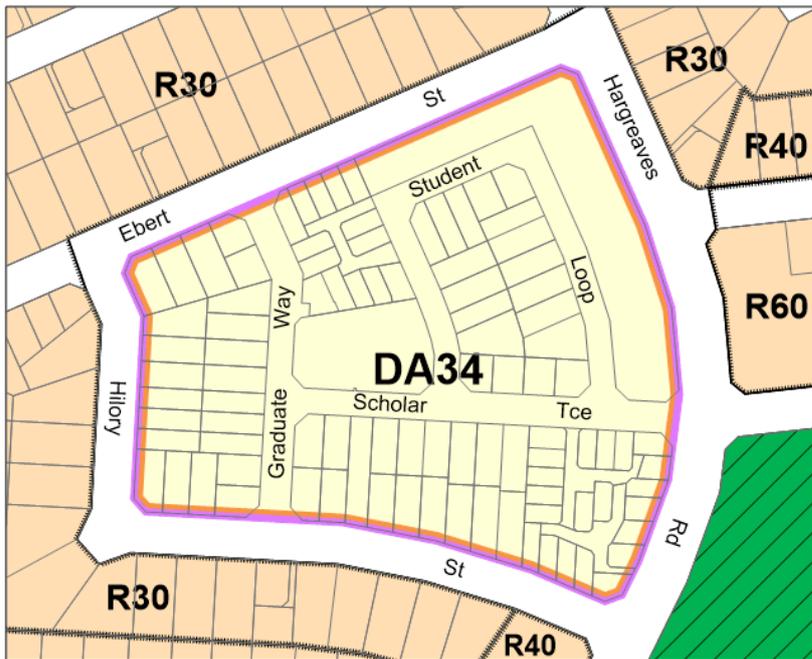
Pursuant to Regulation 35A of the *Planning and Development (Local Planning Schemes) Regulations 2015*, the amendment to the above Local Planning Scheme affects the following structure plan(s):

Structure Plan #	Address	Endorsement Date	WAPC Reference
34A	Lot 2719 Hilory Street, Coolbellup	01/08/2012	N/A
34C	Lot 2168 Montague Way, Coolbellup	02/10/2013	SP13/19

Upon the amendment taking effect the approved structure plans are to be revoked.

Dated this day of 20.....

CHIEF EXECUTIVE OFFICER



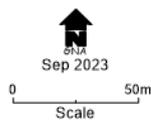
- GENERAL**
 [R20] Residential Density Codes
SPECIAL CONTROL AREAS:
 [DA1] Development Areas
- REGION RESERVES**
- LOCAL RESERVES**
 [Green Hatched] Parks and Recreation
 [White Box] Local Road
- ZONES**
 [Light Orange] Residential
 [Dark Orange] Development

Current Scheme Map



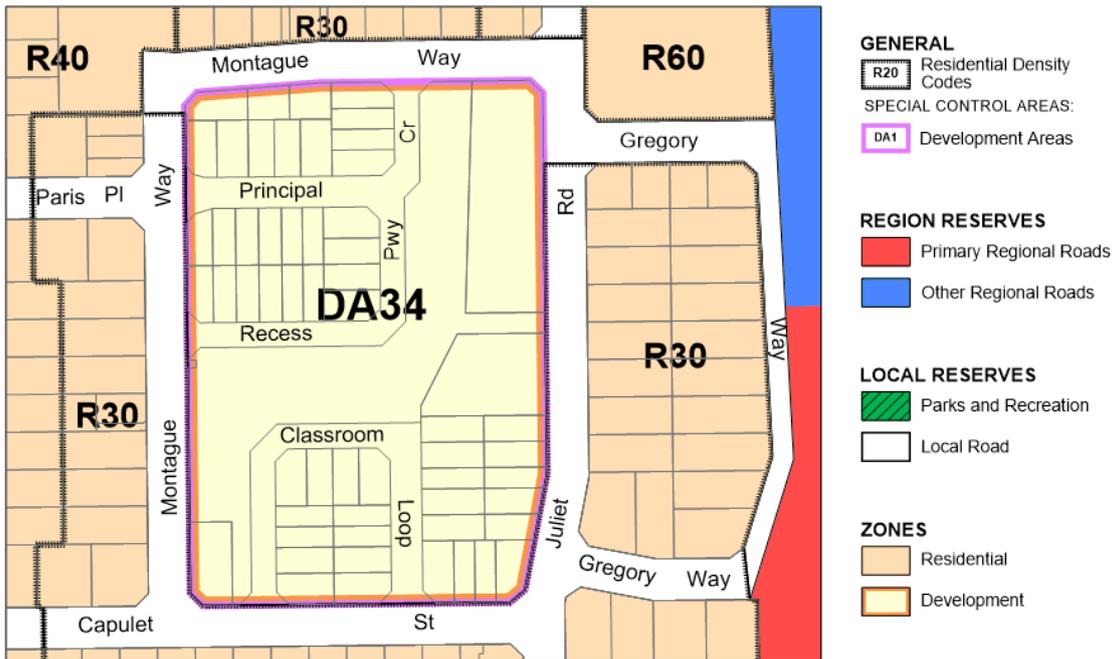
Scheme Amendment Map

Map 1 of 3



Amendment No.167
 Town Planning Scheme No.3



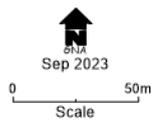


Current Scheme Map



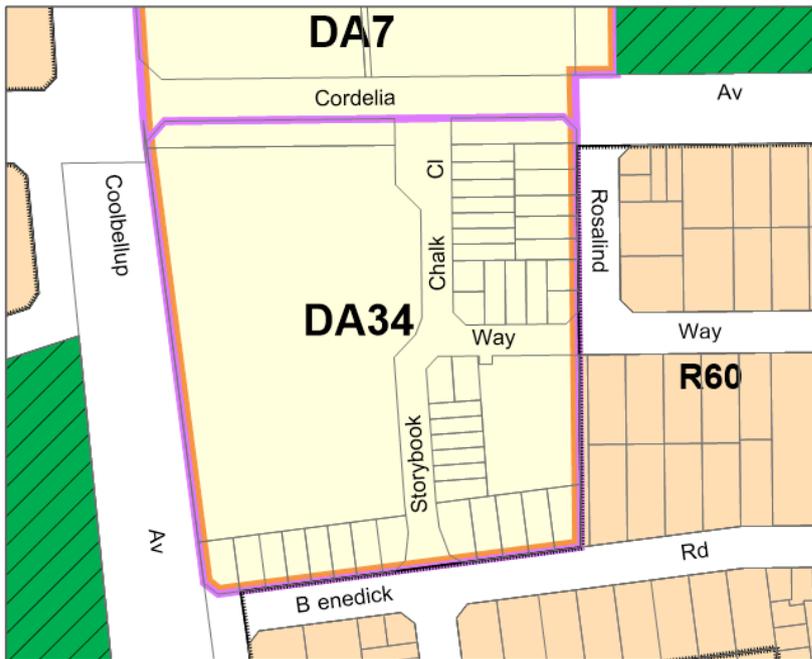
Scheme Amendment Map

Map 2 of 3



Amendment No.167
 Town Planning Scheme No.3





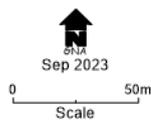
Current Scheme Map



Reduced Extent of DA34 boundary

Scheme Amendment Map

Map 3 of 3



Amendment No.167
Town Planning Scheme No.3



This Basic Amendment was adopted and is recommended for approval by resolution of the City of Cockburn at the Ordinary Meeting of the Council held on the ____ day of _____, and the Common Seal of the City of Cockburn was hereunto affixed by the authority of a resolution of the Council in the presence of:

MAYOR

(Seal)

CHIEF EXECUTIVE OFFICER

WAPC ENDORSEMENT (r.63)

DELEGATED UNDER S.16 OF
THE P&D ACT 2005

DATE _____

APPROVAL GRANTED

MINISTER FOR PLANNING

DATE _____



PROPOSED MODIFIED STRUCTURE PLAN

Coolbellup School Site

LEGEND

-  Structure Plan Area
-  Residential R30
-  Residential R50
-  Parks and Recreation
-  Built form to address P.O.S. to provide safety and surveillance

POS SCHEDULE

Please refer to Table 5 "Public Open Space Schedule (All Sites)" for the full details of Open Space provision over the 3 former school sites.

CITY OF COCKBURN
STRUCTURE PLAN
 Approved by Council on 27 / 7 / 2012
 Director of Planning & Development
 SM/M/046
 This Structure Plan was endorsed by the Western Australian Planning Commission on 1 / 8 / 12

Lend Lease : CLIENT
 1:1,500@A3 : SCALE
 11 July 2012 : DATE
 3431-2-0041.dgn : PLAN No
 : REVISION
 L.R. : PLANNER
 L.W. : DRAWN
 : CHECKED

Base data supplied by DeLijn
 Aerial Photography dated January 2007, accuracy +/- 4m, Projection MGA Zone 50
 Areas and dimensions shown are subject to final survey calculations.
 All cartographies are shown for illustrative purposes only and are subject to detailed engineering design.

RPS
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 ABN 45 108 680 977
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 38 Station Street
 Subiaco WA 6008
 T +61 8 9211 1111
 F +61 8 9211 1122
 W rpsgroup.com.au



APPENDIX A - DA34(A) Structure Plan Coolbellup School Site

rees within re possible

rees within re possible

PLANNING / DESIGN PRINCIPLES

All residential development is to be designed so as to reduce the dominance of garages on the streetscape.
 Residential development with frontage to Ebert Street and Hilory Street to be appropriately designed to ensure an integrated streetscape reflective of the single residential character of the existing area, predominately 1-2 storeys in height.
 Development internally may extend to a maximum of 3 storeys in height depending on detailed design.
 Residential development on the two Residential R50 sites to be appropriately designed to ensure dwellings "front" public areas and adjacent streets to provide passive surveillance of public areas and to minimise the number of vehicle access points. Rear fences will not be an acceptable interface to the public areas and adjacent streets.
 A detailed tree survey to be undertaken at the subdivision design stage, so that the final subdivision design can be adjusted to achieve the practical retention of vegetation.
 All building types shown are for illustrative purposes only.

NOTES

A Detailed Area Plan (DAP) is to be prepared and adopted under the City of Cockburn Town Planning Scheme No. 3 for all lots proposed by this Local Structure Plan. All dimensions and proportions are subject to product development and detail design.
 Matters for inclusion in the DAP shall include:
 - Building envelopes, including street setbacks;
 - Parking;
 - Vehicle access points;
 - Fencing;
 - Private open space;
 - Landscaping;
 - Any variations to the provisions of the R-Codes / Council policy; and
 - Retention of significant vegetation on lots.

DEVELOPMENT SUMMARY

Residential R30	Approx. 2.01ha (Estimated 67 Lots)
Residential R50	Approx. 0.79ha (2 Lots = Estimated 43 dwellings)
Total	Approx. 2.8ha (Estimated 69 Lots = Estimated 110 dwellings)



PROPOSED MODIFIED STRUCTURE PLAN

North Lake School Site

LEGEND

- Structure Plan Area
- Built form to address the Public Open Space to provide safety and surveillance
- Residential R30
- Residential R50
- Parks and Recreation

Originally adopted by Council 20.9.11.
 endorsed 20.9.11.

POS SCHEDULE

Please refer to Table 5 "Public Open Space" in the DA34(C) Structure Plan for details of Open Space provided over the former school sites.

STRUCTURE PLAN

This Structure Plan was adopted by Council on 2/10/13 Modified under delegation

SECTOR OF PLANNING & DEVELOPMENT

SP13/19

This Structure Plan was endorsed by the Western Australian Planning Commission on 1/11/13 with regard to a delegation of powers under the TPS No. 3.14.2 of

CLIENT

11.500@A3

17 September 2013

3451-2-008r.dgn

PLAN No

REVISION

PLANNER

DRAWN

CHECKED

Base data supplied by Defn

Aerial Photography dated January 2007; accuracy +/- 4m; Projection MGA Zone 53

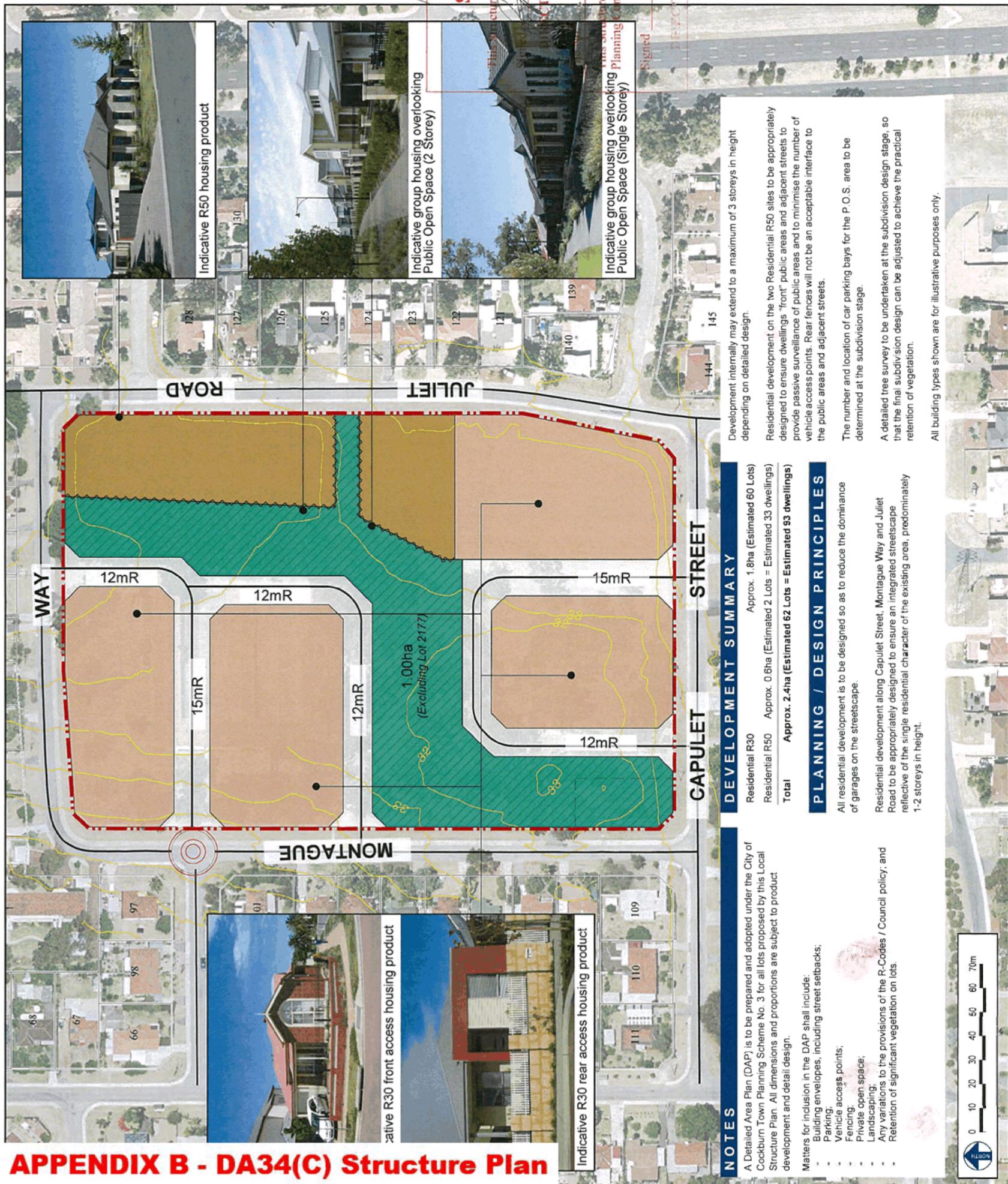
Areas and dimensions shown are subject to final survey calculations

All cartography are shown for illustrative purposes only and are subject to detailed engineering design.



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Development internally may extend to a maximum of 3 storeys in height depending on detailed design.

Residential development on the two Residential R50 sites to be appropriately designed to ensure dwellings "front" public areas and adjacent streets to provide passive surveillance of public areas and to minimise the number of vehicle access points. Rear fences will not be an acceptable interface to the public areas and adjacent streets.

The number and location of car parking bays for the P.O.S. area to be determined at the subdivision stage.

A detailed tree survey to be undertaken at the subdivision design stage, so that the final subdivision design can be adjusted to achieve the practical retention of vegetation.

All building types shown are for illustrative purposes only.

DEVELOPMENT SUMMARY

- Residential R30 Approx. 1.8ha (Estimated 60 Lots)
- Residential R50 Approx. 0.6ha (Estimated 2 Lots = Estimated 33 dwellings)
- Total Approx. 2.4ha (Estimated 62 Lots = Estimated 93 dwellings)**

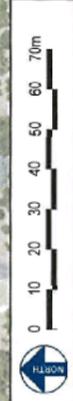
PLANNING / DESIGN PRINCIPLES

- All residential development is to be designed so as to reduce the dominance of garages on the streetscape.
- Residential development along Capulet Street, Montague Way and Juliet Road to be appropriately designed to ensure an integrated streetscape reflective of the single residential character of the existing area, predominantly 1-2 storeys in height.

NOTES

A Detailed Area Plan (DAP) is to be prepared and adopted under the City of Cockburn Town Planning Scheme No. 3 for all lots proposed by this Local Structure Plan. All dimensions and proportions are subject to product development and detail design.

- Matters for inclusion in the DAP shall include:
 - Building envelopes, including street setbacks;
 - Parking;
 - Vehicle access points;
 - Fencing;
 - Private open space;
 - Landscaping;
 - Any variations to the provisions of the R-Codes / Council policy; and
 - Retention of significant vegetation on lots.



APPENDIX B - DA34(C) Structure Plan North Lake School Site

14.1.2 (2023/MINUTE NO 0239) Initiation and Adoption of (Basic) Amendment No.159 to Town Planning Scheme No.3 - Omnibus Proposal

Responsible Executive	Chief of Built and Natural Environment
Author	Strategic Planning Coordinator
Attachments	1. Draft Scheme Amendment No.159 Report ↓
Location	Jandakot, North Lake, Atwell, Bibra Lake and Success
Owner	Various – Mostly Government Reserves
Applicant	City of Cockburn
Application Reference	109/159

Officer Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan
That Council:

- (1) AMENDS the City of Cockburn Town Planning Scheme No.3, pursuant to Section 75 of the Planning and Development Act 2005, by:
1. Introducing a 'Development' zone over the 'No Zone' portions of Verde Drive, as depicted on the Scheme Amendment Map (Proposal #1).
 2. Reclassifying land associated with the intersection of Jandakot, Solitaire and Fraser Roads from the 'Resource' zone to a 'Local Road' reservation, as depicted on the Scheme Amendment Map (Proposal #2).
 3. Reclassifying Lot 133 Waugh Court and Lot 58 Yates Court, North Lake from a 'Parks and Recreation' reserve to the 'Residential' (R20) zone, as depicted on the Scheme Amendment Map (Proposal #3).
 4. Reclassifying portions of Lots 140 and 141 Empress Crescent, Atwell and Lots 100 (Strata Plan 25648) and 101 Haring Green, Atwell from a 'Local Road' reserve to the 'Residential' (R20) zone, as depicted on the Scheme Amendment Map (Proposal #4).
 5. Reserving various land parcels in Bibra Lake, as 'Parks and Recreation', 'Lakes and Drainage', 'Local Road' or 'Public Purpose – Water Corporation', based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #5).
 6. Reserving various land parcels in Success, as 'Parks and Recreation', 'Lakes and Drainage' and 'Local Road', based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #6).
 7. Rezoning portion of Lot 1 Malata Crescent (Strata Plan 55779) 'Residential' (R160), and reserving various land parcels in Success, as 'Parks and Recreation', 'Lakes and Drainage', 'Local Road', 'Public Purpose – Telstra' and 'Public Purpose – Water Corporation' based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #7);



- (2) DETERMINES that the Amendment is 'basic' under the provisions of the Planning and Development (Local Planning Schemes) Regulations 2015 as it satisfies the following criteria of Part 5, Division 1, Regulation 34:
- It is an amendment to correct an administrative error; and/or is
 - consistent with a region planning scheme that applies to the scheme area that will have minimal effect on the scheme or landowners within the scheme area.
- and REFERS the Amendment to the Western Australian Planning Commission, pursuant to Part 5, Division 1, Regulation 58 of the Planning and Development (Local Planning Schemes) Regulations 2015, for its consideration;
- (3) REFERS the Amendment to the Environmental Protection Authority (EPA), pursuant to Section 81 of the Planning and Development Act 2005, by giving to the EPA written notice of this resolution and such written information about the amendment as is sufficient to enable the EPA to comply with Section 48A of the Environmental Protection Act 1986 in relation to the proposed scheme amendment; and
- (4) Upon compliance with Sections 81 and 82 of the Planning and Development Act 2005, DELEGATES authorisation and submission of the amendment documentation to the Western Australian Planning Commission along with a request for the endorsement of final approval by the Hon. Minister for Planning.

CARRIED 9/0

Background

Unlike most local scheme amendments which deal with a specific subject or proposal, 'Omnibus' amendments often cover a range of diverse and unrelated issues.

Omnibus amendments are encouraged by the Western Australian Planning Commission (WAPC) as a positive practice to ensure local planning schemes remain modern and/or are constantly improved.

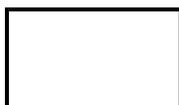
In April 2023, Metropolitan Region Scheme (MRS) Amendment 1393/57 (Armadale Road to the North Lake Road Bridge) was gazetted. Included, was transfer of Verde Drive from an 'Other Regional Road' (ORR) reservation to the 'Industrial' zone.

Pursuant to Section 124 of the Planning and Development Act 2005, the local planning scheme needs to be updated to ensure it remains consistent with the MRS.

As part of its preparatory work to create a new planning scheme, City officers have also identified minor zoning anomalies in need of correction.

Submission

N/A



Report

This proposal seeks to update the zoning and reservation of various land parcels across the City to match the developed on-ground situation, existing tenure of various landholdings, and respond to the outcome of MRS Amendment 1393/57.

Full details of the proposed changes to the TPS3, including justification and history, are included in the Proposed Amendment No.159 Report (refer Attachment 1).

Amendment No.159 is considered as a 'Basic' amendment under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* as it is an amendment to the local planning scheme that either:

- corrects an administrative error; and/or
- brings the scheme into greater consistency with the region scheme, in a manner that will have minimal effect on the scheme or landowners within the district.

Strategic Plans/Policy Implications

Local Economy

A sustainable and diverse local economy that attracts increased investment and provides local employment.

- A City that is 'easy to do business with'.

Listening and Leading

A community focused, sustainable, accountable, and progressive organisation.

- Best practice Governance, partnerships and value for money.

Budget/Financial Implications

The Amendment documentation has been prepared, and the proposal will be progressed by the administration under its FY24 budget allocation.

Legal Implications

- *Planning and Development Act 2005*
- *Planning and Development (Local Planning Schemes) Regulations 2015*

Community Consultation

Part 5 (Division1, Regulation 34) of the *Planning and Development (Local Planning Schemes) Regulations 2015* identifies three amendment types: basic, standard, and complex.

The changes proposed by Amendment No.159 meet the definition of a 'Basic' Scheme Amendment. Such proposals do not typically require public advertisement.

Advertising will only occur if the Minister for Planning specifically directs the City to do so (pursuant to s.83A of the Act and/or r.61 of the *Regulations*), or the WA Planning Commission disagrees with the City's determination of the 'type' of Amendment (i.e.



that it should instead be processed as a 'standard' or 'complex' amendment, pursuant to r.59 of the *Regulations*).

Risk Management Implications

The officer recommendation considers the relevant planning matters associated with the proposal. It is considered the officer recommendation is appropriate.

Of note, Proposals 3 and 4 involve removing local reservations from privately owned land. Unless removed, the reservations could give rise to a claim for injurious affection under s.174 of the *Planning and Development Act 2005*.

By grouping proposals into an omnibus amendment, it creates some risk that an issue with any one proposal will inadvertently delay finalisation of the rest.

City officers have screened and limited the proposals to minimise the risk that this may occur.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil





Town Planning Scheme No.3

Amendment No.159
(Basic)

Omnibus Amendment

*Correcting various zoning anomalies and responding to the recent outcome of
Metropolitan Region Scheme Amendment 1393/57 (Armadale Road to North Lake Bridge).*

OCTOBER 2023



Planning and Development Act 2005
RESOLUTION TO AMEND A TOWN PLANNING SCHEME

City of Cockburn
Town Planning Scheme No.3
Amendment No.159

RESOLVED that the Council, in pursuance of Section 75 of the *Planning and Development Act 2005*, amend the City of Cockburn Town Planning Scheme No.3 by:

1. Introducing a 'Development' zone over the 'No Zone' portions of Verde Drive, as depicted on the Scheme Amendment Map (Proposal #1).
2. Reclassifying land associated with the intersection of Jandakot, Solitaire and Fraser Roads from the 'Resource' zone to a 'Local Road' reservation, as depicted on the Scheme Amendment Map (Proposal #2).
3. Reclassifying Lot 133 Waugh Court and Lot 58 Yates Court, North Lake from a 'Parks & Recreation' reserve to the 'Residential' (R20) zone, as depicted on the Scheme Amendment Map (Proposal #3).
4. Reclassifying portions of Lots 140 and 141 Empress Crescent, Atwell and Lots 100 (Strata Plan 25648) and 101 Haring Green, Atwell from a 'Local Road' reserve to the 'Residential' (R20) zone, as depicted on the Scheme Amendment Map (Proposal #4).
5. Reserving various land parcels in Bibra Lake, as 'Parks & Recreation', 'Lakes & Drainage', 'Local Road' or 'Public Purpose – Water Corporation', based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #5).
6. Reserving various land parcels in Success, as 'Parks & Recreation', 'Lakes & Drainage' and 'Local Road', based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #6).
7. Rezoning portion of Lot 1 Malata Crescent (Strata Plan 55779) 'Residential' (R160), and reserving various land parcels in Success, as 'Parks & Recreation', 'Lakes & Drainage', 'Local Road', 'Public Purpose – Telstra' and 'Public Purpose – Water Corporation' based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #7).

The Amendment is 'basic' under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

- It is an amendment to correct an administrative error; and/or is
- consistent with a region planning scheme that applies to the scheme area that will have minimal effect on the scheme or landowners within the scheme area.

Dated this _____ day of _____ 20____

CHIEF EXECUTIVE OFFICER

AMENDMENT REPORT

1.0 INTRODUCTION

The purpose of this basic amendment is to update the zoning and reservation of various land within the City of Cockburn Town Planning Scheme No.3 (TPS3), to match the developed on-ground situation, existing tenure and ensure it remains consistent with the Metropolitan Region Scheme (MRS).

2.0 BACKGROUND

This proposal is one of a number of omnibus and structure plan rationalisation amendments currently being progressed by the City in advance of preparation of its new Town Planning Scheme.

3.0 AMENDMENT TYPE

Part 5, Division 1, Regulation 34 of the *Planning and Development (Local Planning Schemes) Regulations 2015*, identifies different amendment types: basic, standard and complex.

Regulation 35(2) requires the local government to specify in their resolutions to prepare or adopt an amendment what type of amendment it is, as well as the explanation for forming that opinion.

This amendment is considered a 'basic' amendment, which Regulation 34 describes as any of the following amendments to a local planning scheme:

- a) *an amendment to correct an administrative error;*
- b) *an amendment to the scheme so that it is consistent with the model provisions in Schedule 1 or with another provision of the local planning scheme;*
- c) *an amendment to the scheme text to delete provisions that have been superseded by the deemed provisions in Schedule 2;*
- d) *an amendment to the scheme so that it is consistent with any other Act that applies to the scheme or the scheme area;*
- e) *an amendment to the scheme so that it is consistent with a State planning policy;*
- f) *an amendment to the scheme map to include a boundary to show the land covered by an improvement scheme or a planning control area;*
- g) *an amendment to the scheme map that is consistent with a structure plan, activity centre plan or local development plan that has been approved under the scheme for the land to which the amendment relates if the scheme currently includes zones of all the types that are outlined in the plan;*



- h) *an amendment that results from a consolidation of the scheme in accordance with section 92(1) of the Act;*
- i) *an amendment to the scheme so that it is consistent with a region planning scheme that applies to the scheme area if the amendment will have minimal effect on the scheme or landowners in the scheme area.*

This proposed amendment satisfies two of the above criteria. In particular:

- a) Proposals 2-7 correct minor administrative errors (zoning and reservation anomalies), that have resulted from downstream planning processes, or were the result of outdated planning practices.
- i) Proposal 1 seeks to bring the local zoning of land into alignment with the Region Scheme.

4.0 TOWN PLANNING CONTEXT

4.1 State Planning Framework

Each of the proposals are entirely consistent with *Perth and Peel @3.5 Million* and the *South Metropolitan Peel Sub-Regional Planning Framework (2018)*.

All the affected land is either zoned 'Industrial' or 'Urban' under the MRS.

Of note, Proposal 1 is specifically required as a result of the recent outcome of MRS Amendment 1393/57 (Armadale Road to North Lake Bridge).

Under section 124(3) of the *Planning and Development Act (2005)*, from the gazettal date of a region planning scheme being amended, the local government has 90 days to initiate a proposal to make its local planning scheme consistent with that outcome. This is typically only necessary where land has been transferred from a regional reserve to zoned land.

4.2 City of Cockburn Local Planning Framework

Each of the proposals are also consistent with the City's Local Planning and Environmental frameworks. The specifics of which are discussed under each proposal in the sections that follow.

5.0 PROPOSALS

Proposal 1 – Jandakot

Gazetted in April 2023, Amendment 1393/57 updated the MRS to reflect the recent upgrade and realignment of the Armadale Road ‘Primary Regional Road’ reservation over the Kwinana Freeway to connect with North Lake Road.

Via the same process, the former ‘Other Regional Road’ (ORR) reservation of Verde Drive was removed. This resulted in the majority of the road becoming unzoned (‘No Zone’) under TPS3.

Reflective of its location within the Solomon Road Development Area (‘Development Area No.20’), it is proposed to zone this area ‘Development’.

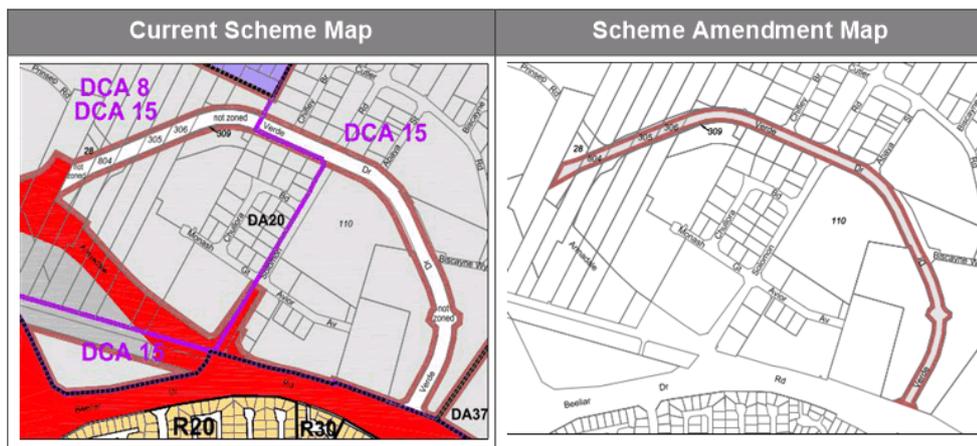
Clause 3.2.1(j) of TPS3 sets out the objective for the ‘Development Zone’:

“To provide for future residential, industrial or commercial development to be guided by a comprehensive Structure Plan prepared under the Scheme.”

Industrial development of the DA20 area is guided by the *Cockburn Central East Local Structure Plan (2018)*.

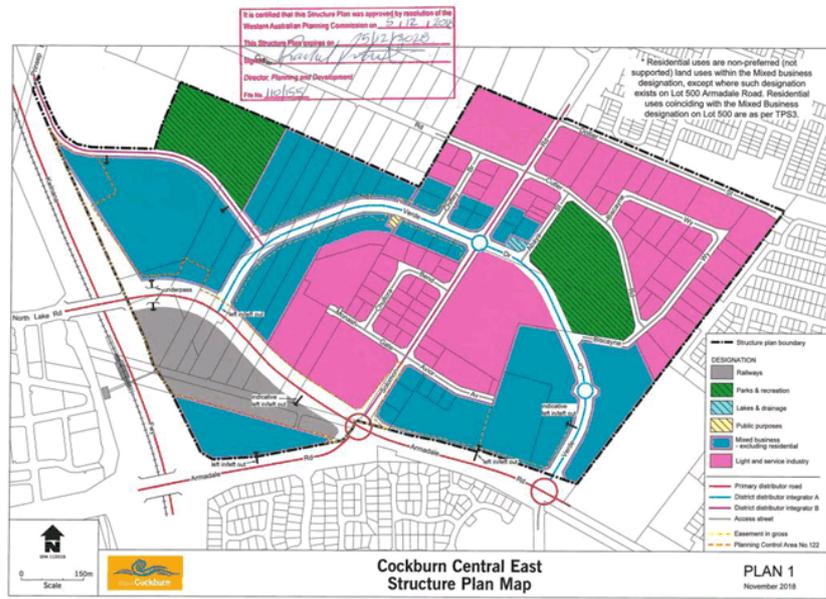
Whilst the Structure Plan identifies Verde Drive as a ‘District Distributor Integrator A’ road (befitting its retention of an ORR reservation under the MRS), this is inconsistent with *Perth and Peel @3.5 Million* and the *South Metropolitan Peel Sub-Regional Planning Framework (2018)*, which no longer recognise it as a regional road.

More recently, the road has been downgraded to a ‘Local Distributor’ under the Main Roads WA (MRWA) road classification hierarchy. As a result, removal of the regional reservation was supported by the City when it responded to the advertised MRS Amendment in May 2022.

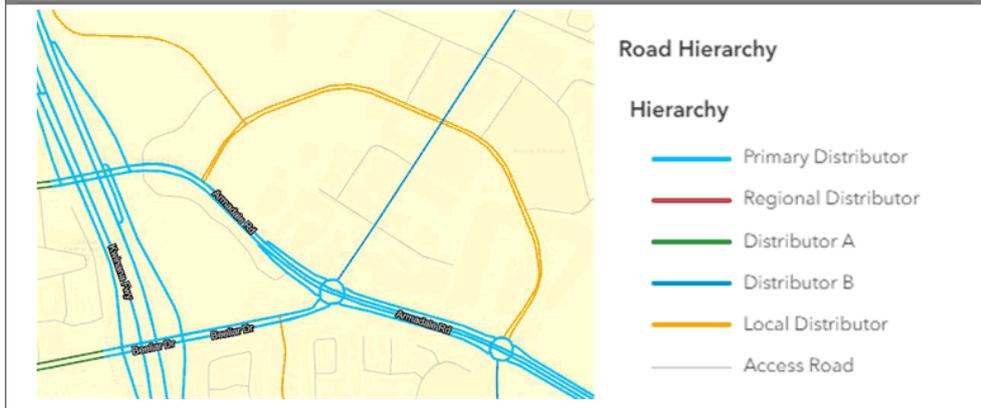




Cockburn Central East Local Structure Plan (2018)



Current MRWA Road Hierarchy Classification



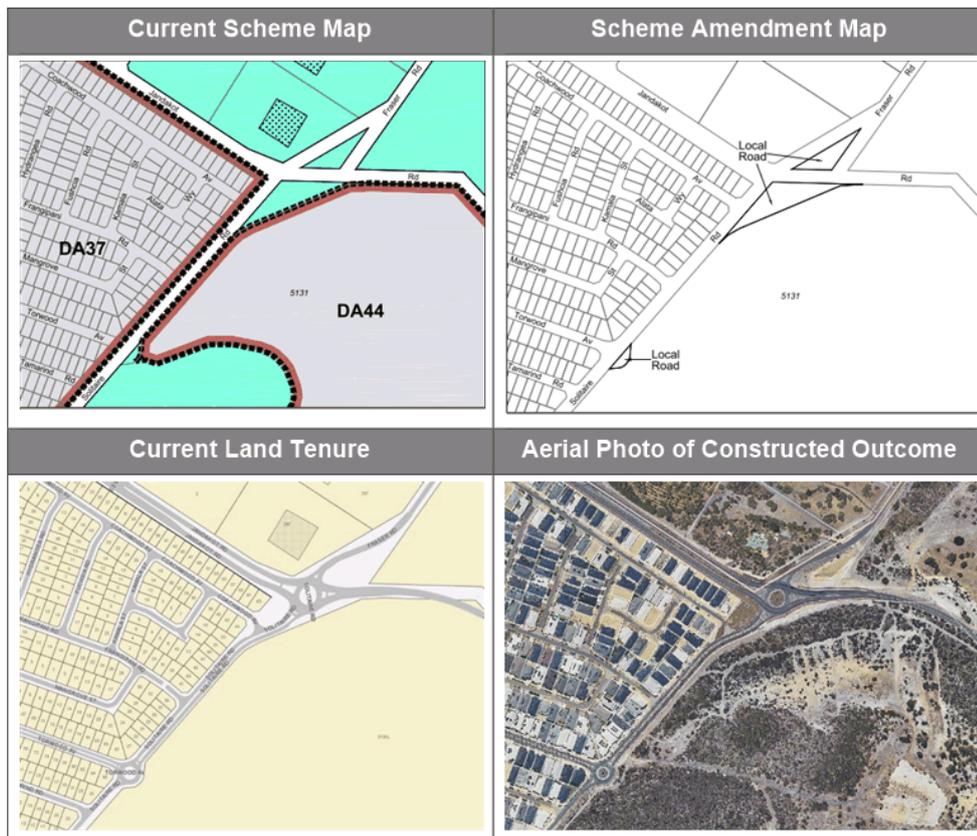
Proposal 2 – Jandakot

Construction of a roundabout at the intersection of Torwood Avenue and Solitaire was completed by Stockland, as part of Calleya Estate in 2019.

Shortly after, Fraser and Solitaire Roads were realigned to form a major four-way roundabout by the City in 2020 as part of its Stage 1 duplication of Jandakot Road.

Despite the affected land parcels having been converted to road reservation via these processes, portions remain zoned 'Resource' under TPS3.

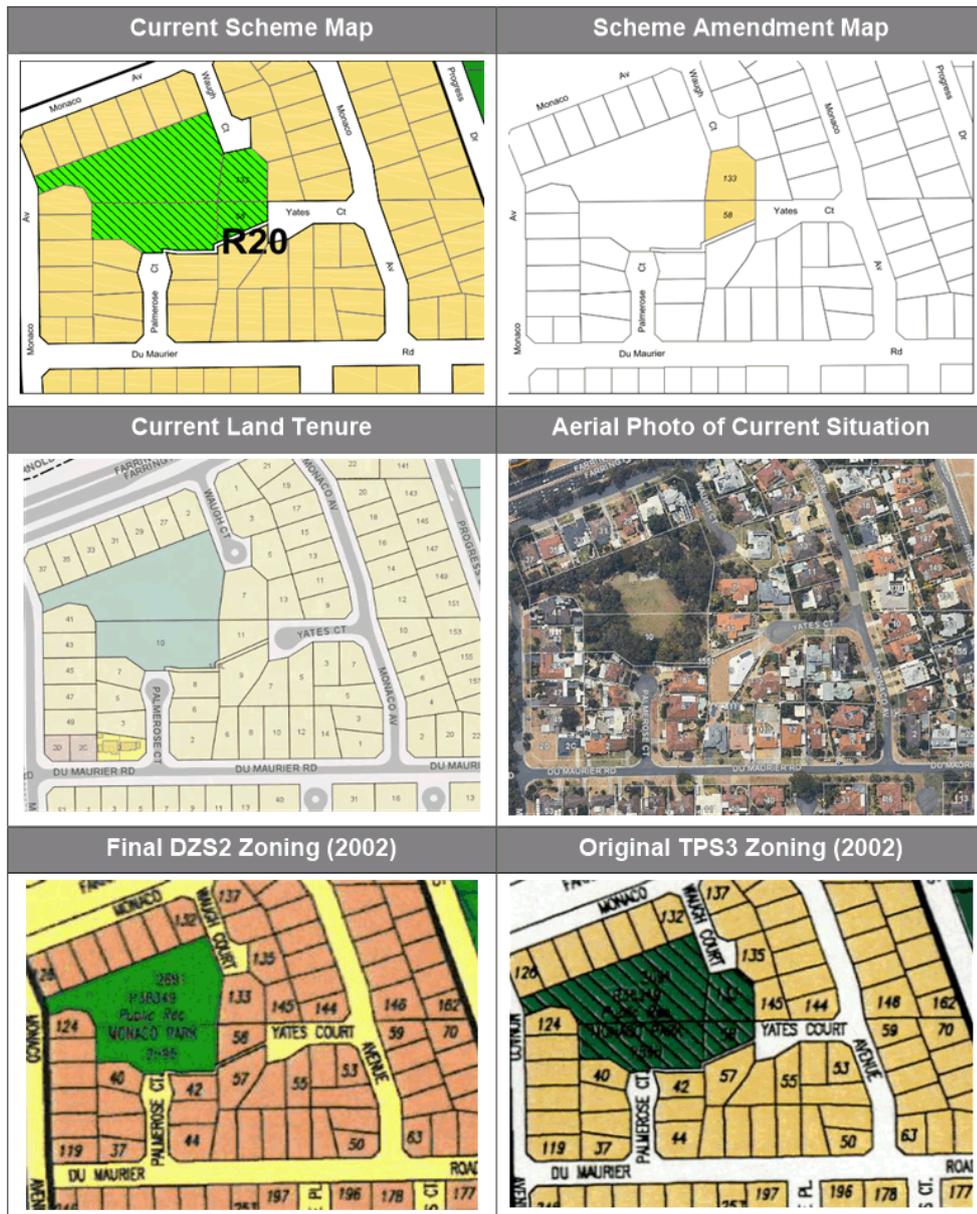
Consistent with their current tenure and use for local access and utility purposes, it is proposed to reclassify the relevant portions from the 'Resource' zone to a 'Local Road' reservation under TPS3.



Proposal 3 – North Lake

Lot 58 Yates Court and Lot 133 Waugh Court, North Lake were inadvertently Local reserved for 'Parks & Recreation' when TPS3 was first gazetted in December 2002.

Given both lots contain existing residential dwellings in private ownership, and the City has no desire or intention to acquire the land for public recreational purposes, it is proposed that they be transferred to the 'Residential' zone with an 'R20' density coding consistent with surrounding development.



Proposal 4 – Atwell

Portions of Lots 140 and 141 Empress Crescent, Lot 101 and Strata Plan 25648 Haring Green, were initially developed as a pedestrian access way (PAW) in the early 1990's. Sometime between October 2005 and September 2006, agreement was reached to close the PAW and absorb the land into adjoining lots. Despite the change in tenure, the land remains reserved as a 'Local Road' under TPS3.

Given the land is privately owned and no longer used for public access, it is proposed that they be transferred to the 'Residential' zone with an 'R20' density coding consistent with the balance of the lots they have been amalgamated into.

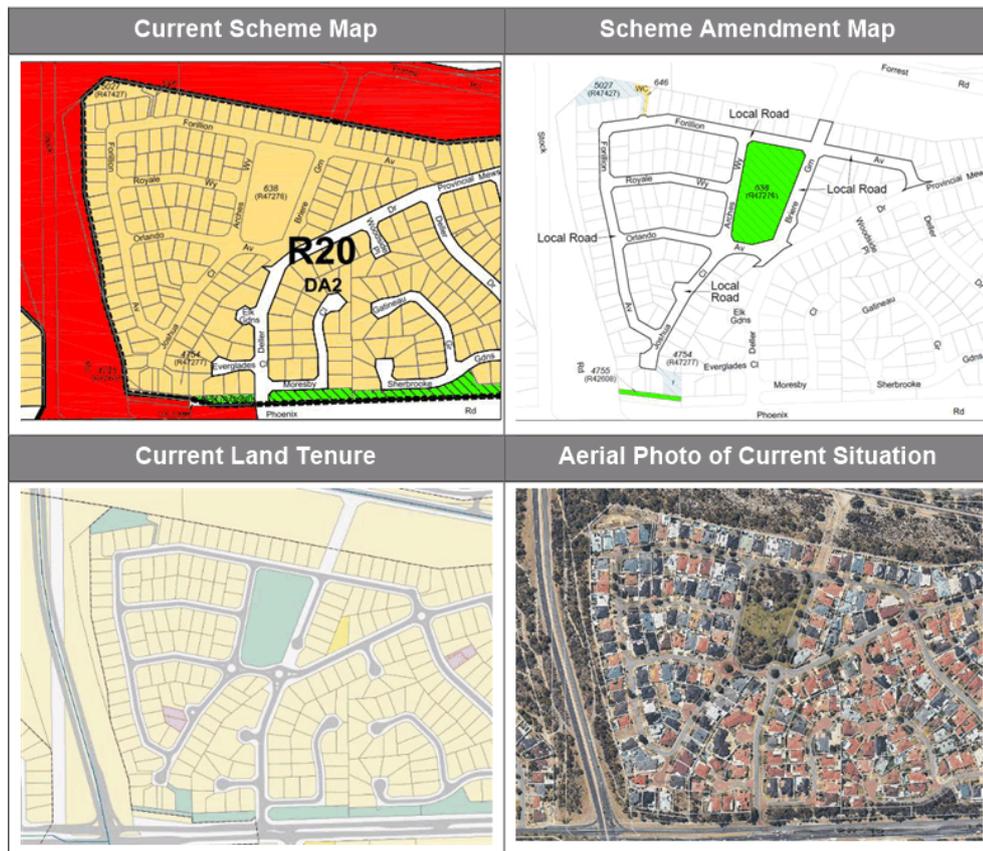


Proposal 5 – Bibra Lake

Reflective of the planning process followed at the time this portion of Bibra Lake was developed in the early 2000's, the entirety of the land was initially zoned 'Residential' with an 'R15' density code in DZS2.

Consistent with the desire to increase the efficiency of urban zoned land, the density coding of the land (and most other new and existing Residential areas) was then increased to 'R20' when TPS3 was initially gazetted in 2002.

Given the land has been fully subdivided and developed for some time, it is proposed that land ceded for public open space, drainage, water corporation infrastructure and local roads be appropriately reserved under TPS 3 to match their tenure.



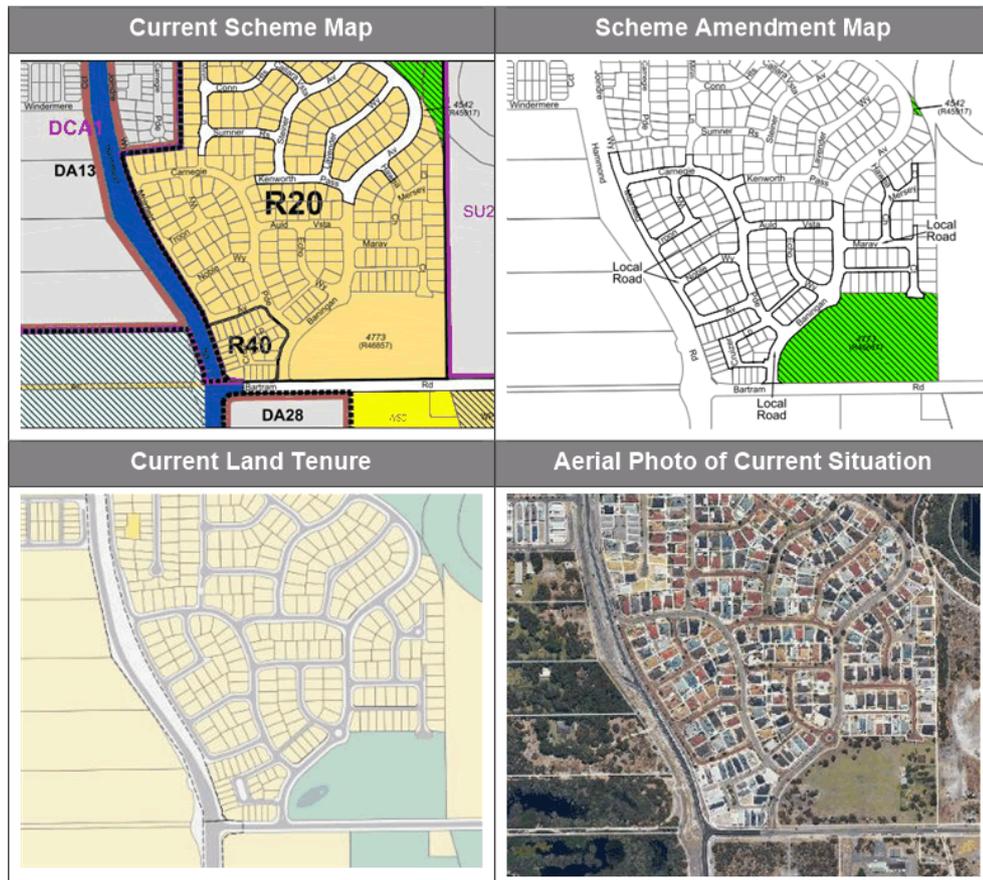
Proposal 6 – Success (West)

Reflective of the planning process followed at the time this portion of Success was initially zoned and developed in the late 1990’s and early 2000’s, most of the land was initially zoned ‘Residential’ with density coding of ‘R15’ in DZS2.

Consistent with the desire to increase the efficiency of urban zoned land, the density coding of the land (and most other new and existing Residential areas) was then increased to ‘R20’ when TPS3 was initially gazetted in 2002.

A ‘Local Centre’ zoned site located at the intersection of Hammond and Bartram Roads was rezoned to ‘Residential’ with an ‘R40’ density coding via Amendment No.16 in 2005.

Given the affected has been fully subdivided and developed, it is proposed that land ceded for public open space and local roads be appropriately reserved under TPS 3 (to match their tenure).



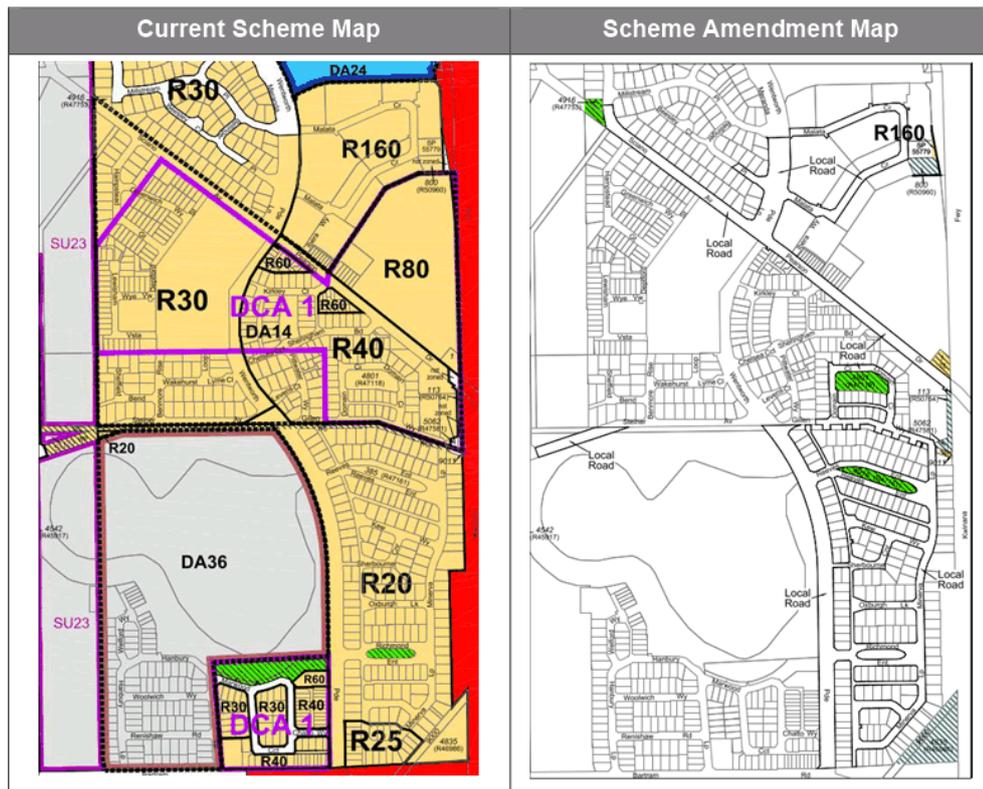
Proposal 7 – Success (East)

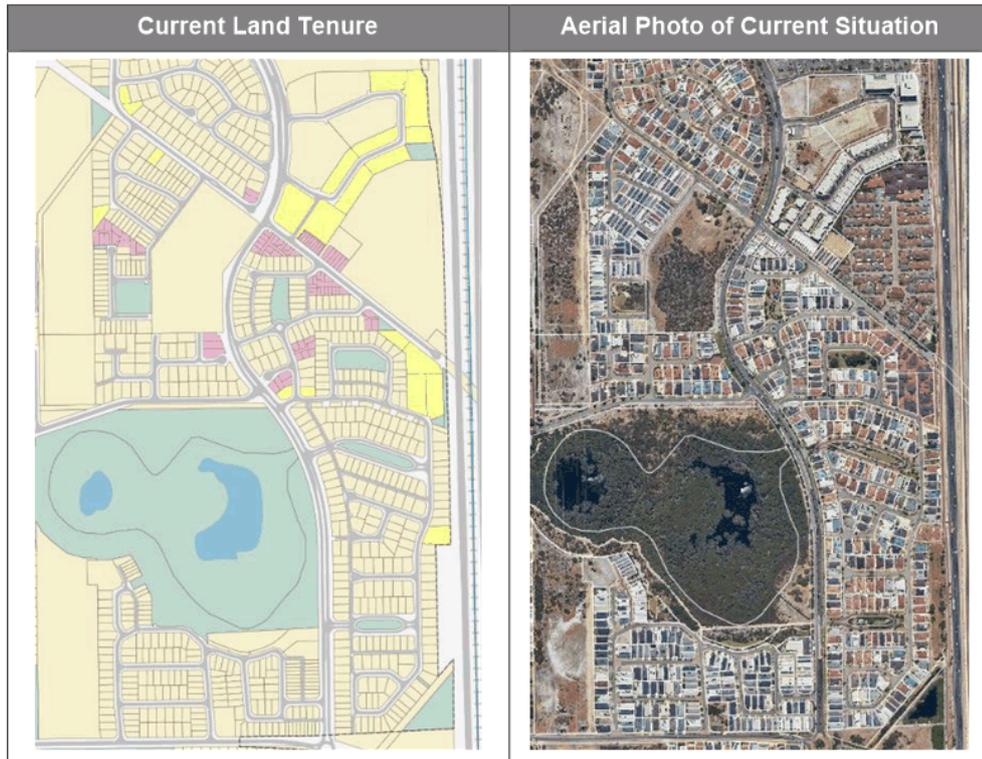
Reflective of the planning process followed at the time this portion of Success was initially zoned and developed in the late 1990’s and early 2000’s, the majority of this land was zoned ‘Residential’ with densities ranging between ‘R15’ and ‘R80’ in DZS2.

Consistent with the desire to increase the efficiency of urban zoned land, the density coding of the land was then increased to between ‘R20’ and ‘R160’ when TPS3 was initially gazetted in 2002.

Given the affected land has largely been subdivided and developed, it is proposed that land ceded for public open space, drainage, water corporation infrastructure, telecommunication infrastructure and local roads be appropriately reserved under TPS 3 (to match their tenure).

Also included is ‘Residential’ zoning (with an R160 density coding) of a small sliver of land in the north east corner, adjacent the Kwinana Freeway which forms part of a privately owned site developed for multiple dwellings.





6.0 CONCLUSION

The proposed amendment addresses existing zoning anomalies, consistent with the developed outcome on the ground, existing land ownership, and bring TPS3 into greater consistency with the Metropolitan Region Scheme.



Planning and Development Act 2005***City of Cockburn
Town Planning Scheme No.3
Amendment No.159***

RESOLVED that the Council, in pursuance of Section 75 of the *Planning and Development Act 2005*, amend the City of Cockburn Town Planning Scheme No.3 by:

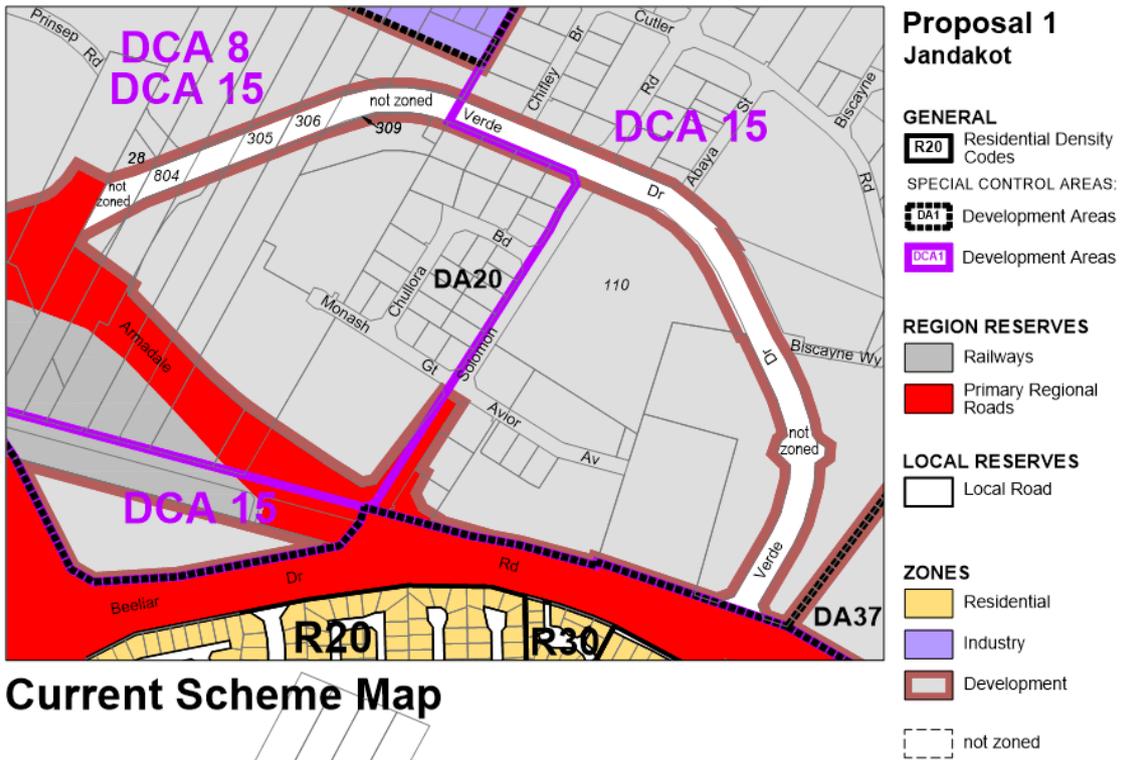
1. Introducing a 'Development' zone over the 'No Zone' portions of Verde Drive, as depicted on the Scheme Amendment Map (Proposal #1).
2. Reclassifying land associated with the intersection of Jandakot, Solitaire and Fraser Roads from the 'Resource' zone to a 'Local Road' reservation, as depicted on the Scheme Amendment Map (Proposal #2).
3. Reclassifying Lot 133 Waugh Court and Lot 58 Yates Court, North Lake from a 'Parks & Recreation' reserve to the 'Residential' (R20) zone, as depicted on the Scheme Amendment Map (Proposal #3).
4. Reclassifying portions of Lots 140 and 141 Empress Crescent, Atwell and Lots 100 (Strata Plan 25648) and 101 Haring Green, Atwell from a 'Local Road' reserve to the 'Residential' (R20) zone, as depicted on the Scheme Amendment Map (Proposal #4).
5. Reserving various land parcels in Bibra Lake, as 'Parks & Recreation', 'Lakes & Drainage', 'Local Road' or 'Public Purpose – Water Corporation', based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #5).
6. Reserving various land parcels in Success, as 'Parks & Recreation', 'Lakes & Drainage' and 'Local Road', based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #6).
7. Rezoning portion of Lot 1 Malata Crescent (Strata Plan 55779) 'Residential' (R160), and reserving various land parcels in Success, as 'Parks & Recreation', 'Lakes & Drainage', 'Local Road', 'Public Purpose – Telstra' and 'Public Purpose – Water Corporation' based on their existing tenure, as depicted on the Scheme Amendment Map (Proposal #7).

The Amendment is 'basic' under the provisions of the *Planning and Development (Local Planning Schemes) Regulations 2015* for the following reason(s):

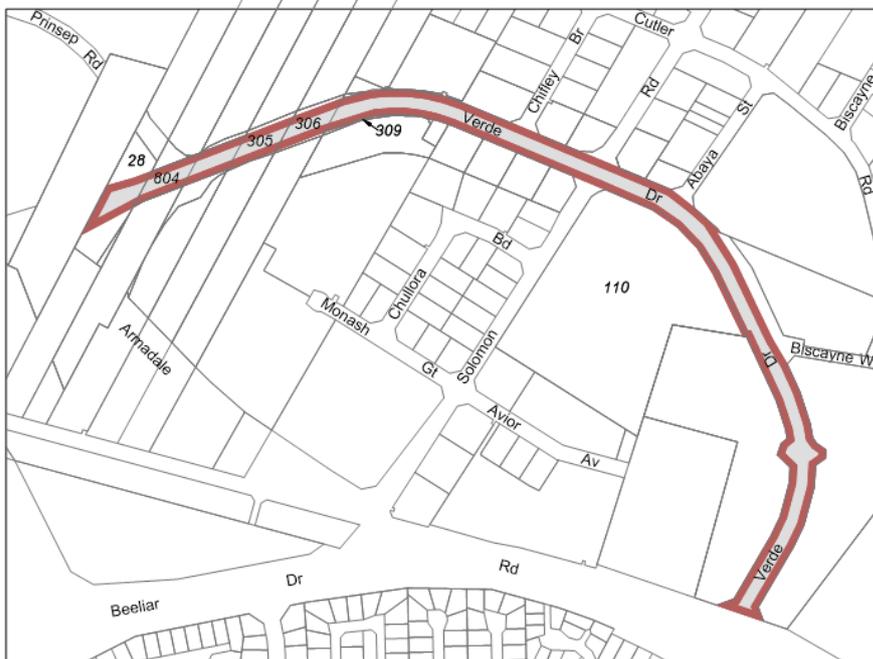
- It is an amendment to correct an administrative error; and/or is
- consistent with a region planning scheme that applies to the scheme area that will have minimal effect on the scheme or landowners within the scheme area.

Dated this _____ day of _____ 20__

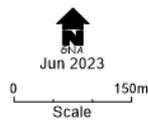
CHIEF EXECUTIVE OFFICER



Current Scheme Map

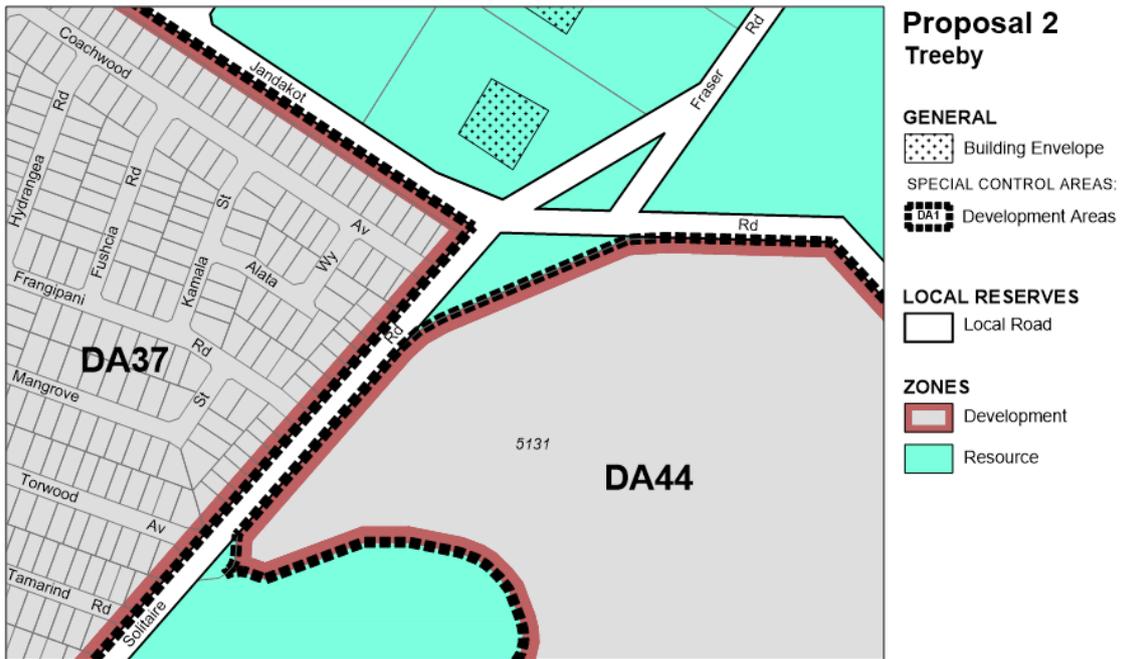


Scheme Amendment Map

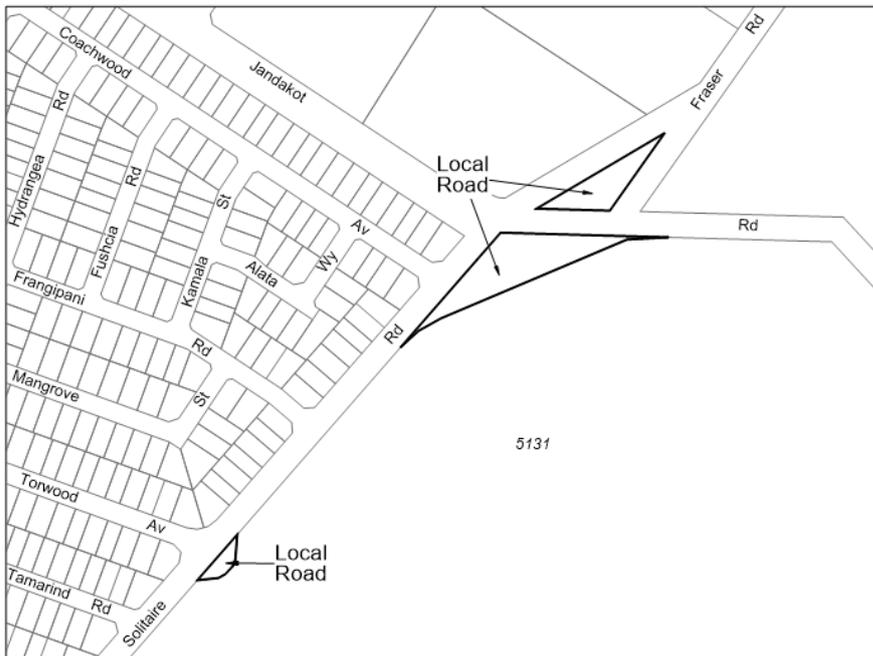


Amendment No.159
 Town Planning Scheme No.3

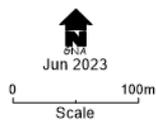




Current Scheme Map

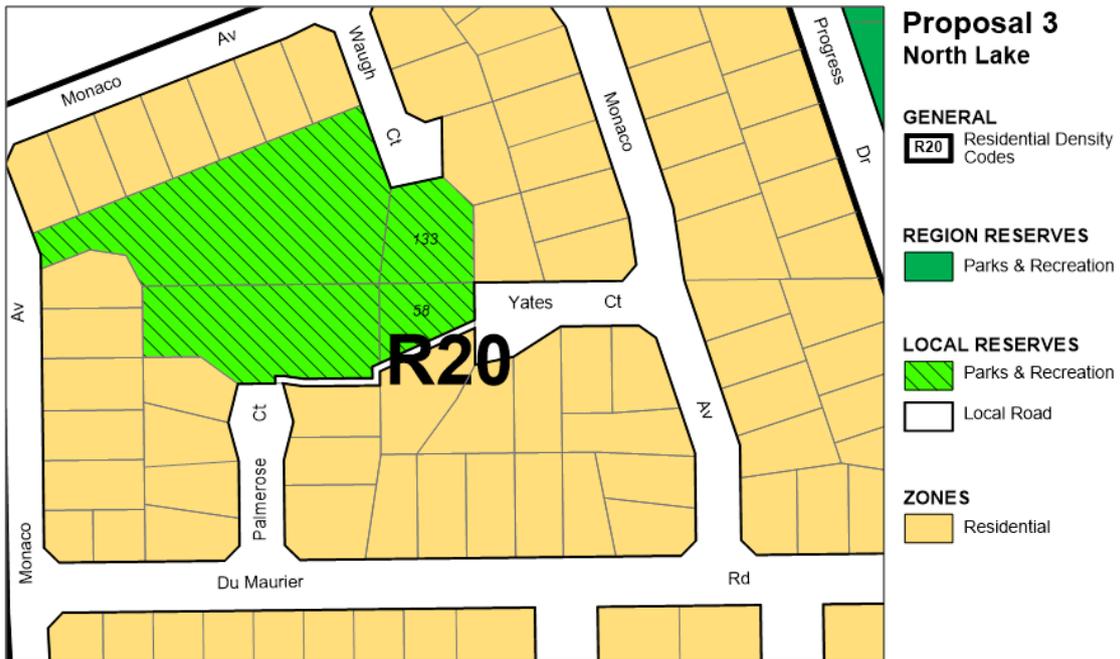


Scheme Amendment Map



Amendment No.159
Town Planning Scheme No.3

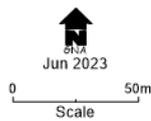




Current Scheme Map

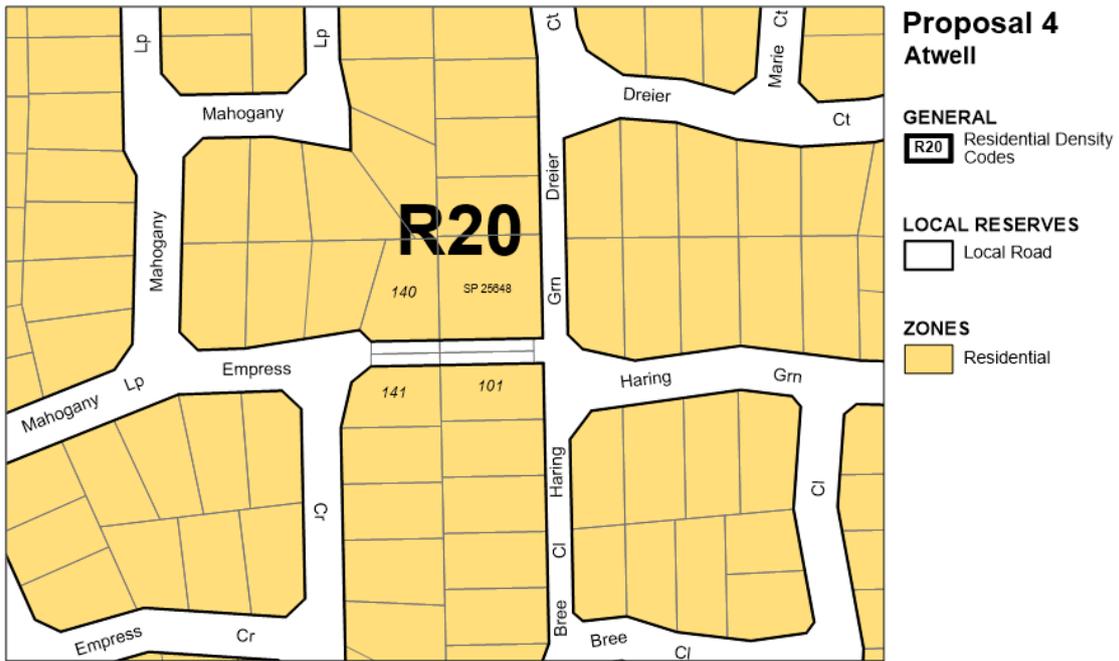


Scheme Amendment Map



Amendment No.159
 Town Planning Scheme No.3

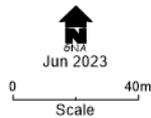




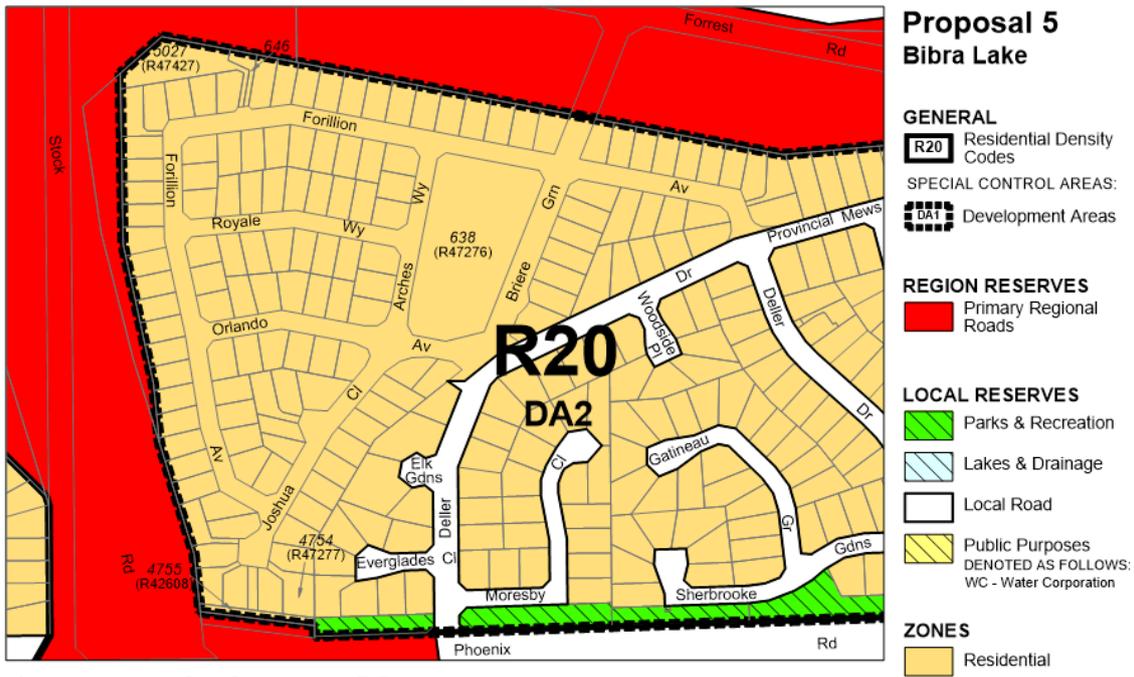
Current Scheme Map



Scheme Amendment Map



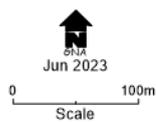
Amendment No.159
 Town Planning Scheme No.3



Current Scheme Map

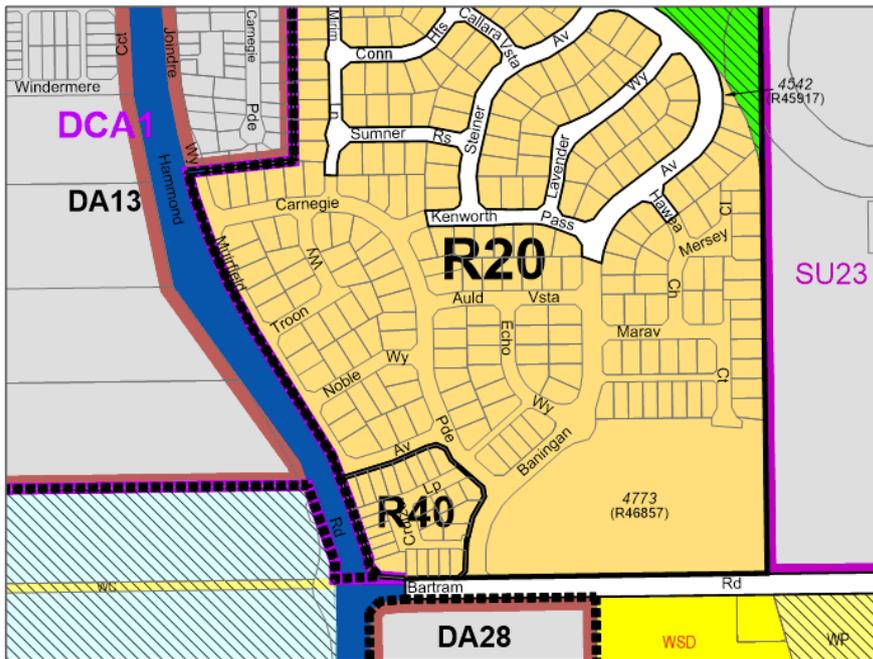


Scheme Amendment Map



Amendment No.159
 Town Planning Scheme No.3





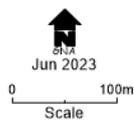
Current Scheme Map



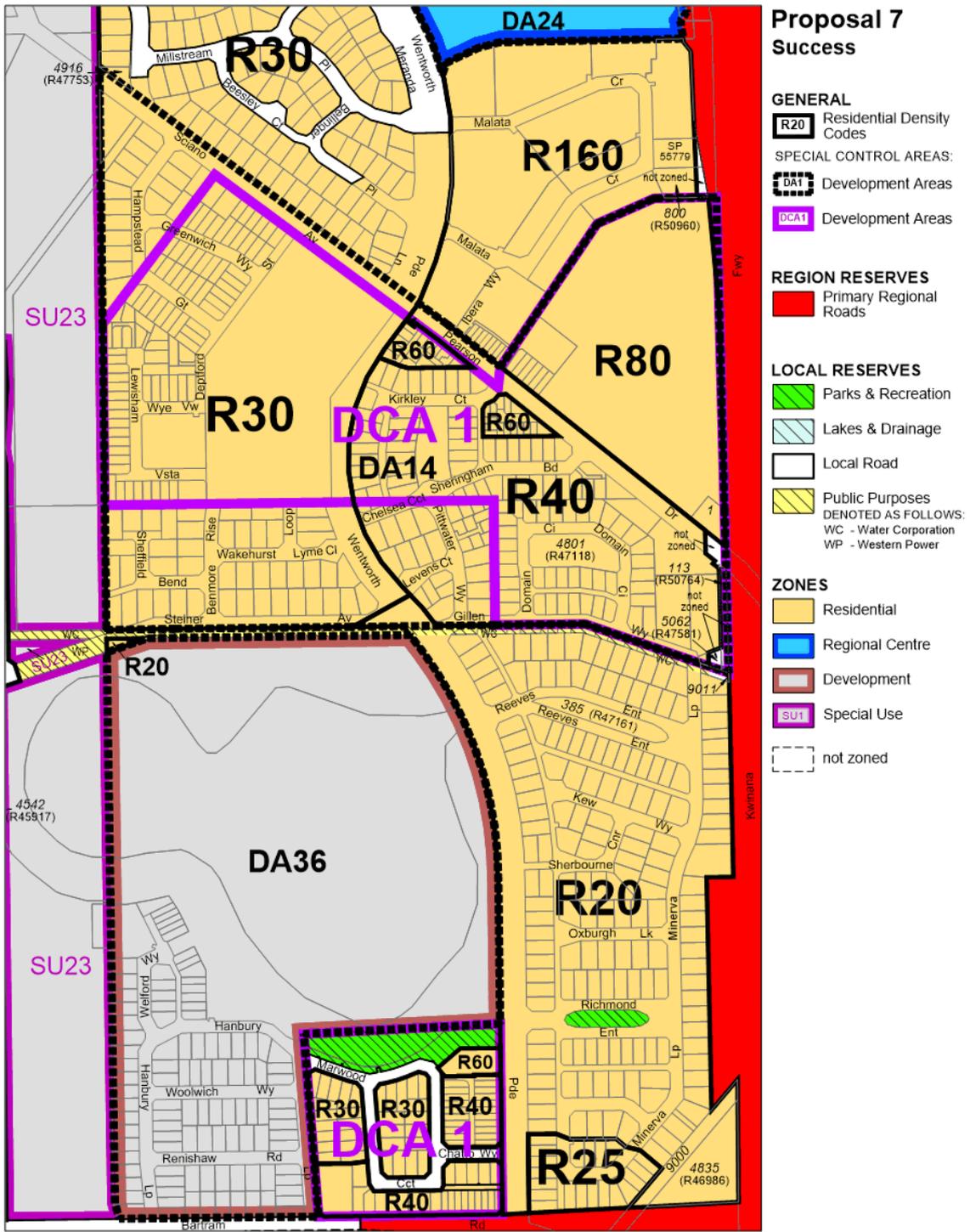
Scheme Amendment Map

Proposal 6 Success

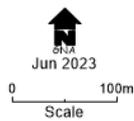
- GENERAL**
 - R20** Residential Density Codes
- SPECIAL CONTROL AREAS:**
 - DA13** Development Areas
 - DA28** Development Areas
 - DCA1** Development Areas
- REGION RESERVES**
 - Other Regional Roads**
 - Public Purposes** DENOTED AS FOLLOWS: WSD - Water Authority of WA
- LOCAL RESERVES**
 - Parks & Recreation**
 - Lakes & Drainage**
 - Local Road**
 - Public Purposes** DENOTED AS FOLLOWS: WC - Water Corporation, WP - Western Power
- ZONES**
 - Residential**
 - Development**
 - SU1** Special Use



Amendment No.159
Town Planning Scheme No.3

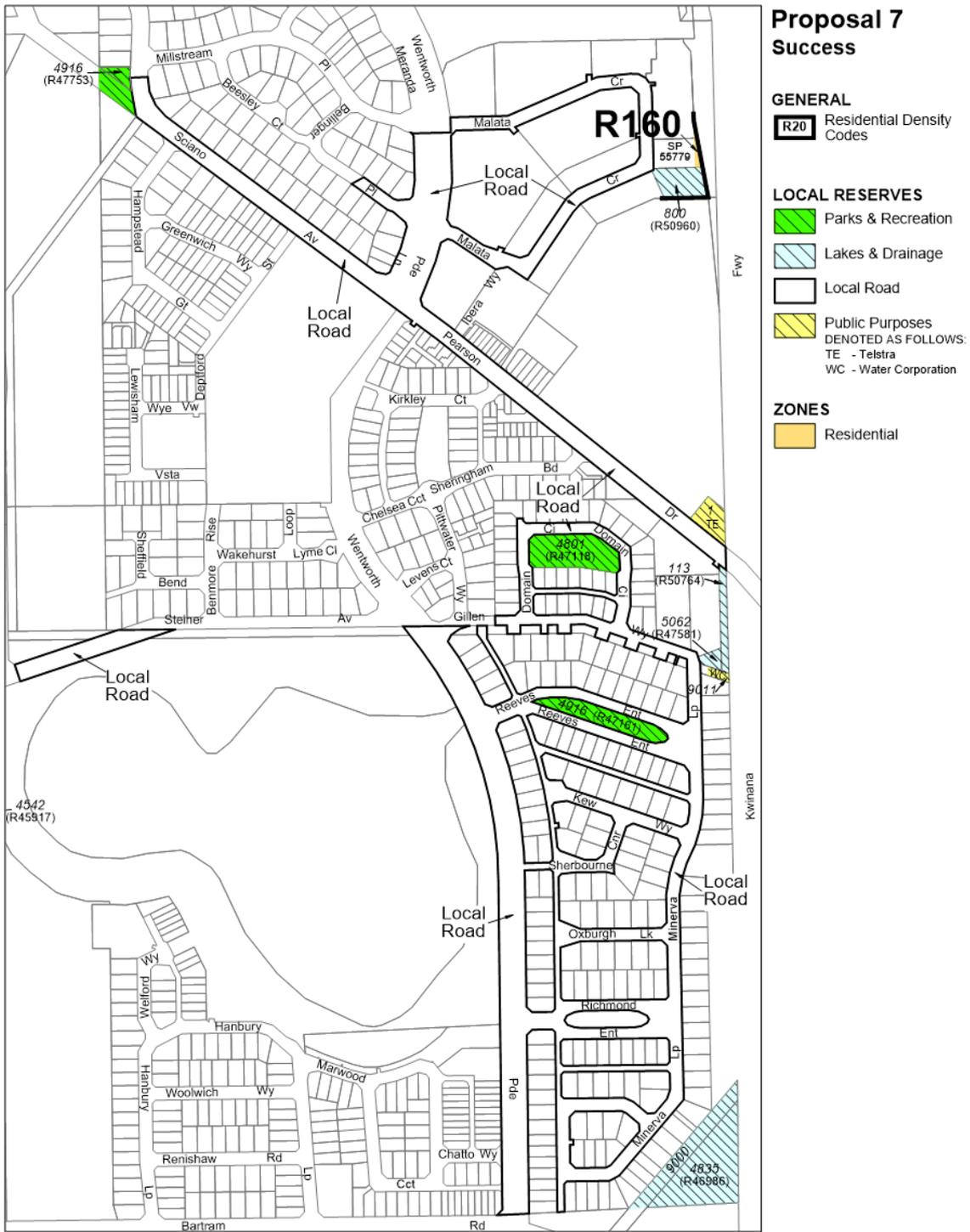


Current Scheme Map

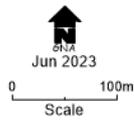


Amendment No.159
 Town Planning Scheme No.3





Scheme Amendment Map



Amendment No.159
 Town Planning Scheme No.3

This Basic Amendment was adopted and is recommended for approval by resolution of the City of Cockburn at the Ordinary Meeting of the Council held on the ____ day of _____, and the Common Seal of the City of Cockburn was hereunto affixed by the authority of a resolution of the Council in the presence of:

MAYOR

(Seal)

CHIEF EXECUTIVE OFFICER

WAPC ENDORSEMENT (r.63)

DELEGATED UNDER S.16 OF
THE P&D ACT 2005

DATE _____

APPROVAL GRANTED

MINISTER FOR PLANNING

DATE _____



14.2 Finance

14.2.1 (2023/MINUTE NO 0240) Payments Made from Municipal Fund and Local Procurement Summary - August 2023

Responsible Executive	A/Chief Financial Officer
Author	A/Head of Finance
Attachments	1. Payment Listing August 23 ↓ 2. Credit Card Transactions Report July 2023 ↓

Officer Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan
That Council:

- (1) RECEIVES the list of payments from the Municipal Fund during the month of August 2023, as attached to the Agenda.

CARRIED 9/0

Background

Council has delegated its power to make payments from the Municipal or Trust Fund to the Chief Executive Officer and other sub-delegates under Delegated Authority 'Local Government Act 1995 - Payment from Municipal and Trust Funds'.

Regulation 13 (1) of the Local Government (Financial Management) Regulations 1996 requires a list of accounts paid under this delegation to be prepared and presented to Council each month.

A new Regulation 13A under the Local Government (Financial Management) Regulations has come into effect on 1 September 2023, requiring a list of payments to be prepared and presented to Council each month for those made by employees using credit, debit, or other purchasing cards.

It should be noted the City has already been reporting in this format since July 2022, following a Council decision at that time to introduce detailed credit card expenditure reporting.

Submission

N/A



Report

Payments made under delegation during the month of August totalled \$18.466 million, and a listing of these is attached to the agenda for review by Council.

These comprise:

- EFT payments (suppliers, sundry creditors) - \$13.140 million (852 payments)
- Cancelled EFT payments - \$5,807
- Payroll payments - \$5.213 million (3 fortnights)
- Corporate credit cards – total of \$90,330 (70 cards used)
- Bank transactional fees (BPay and merchant fees) - \$28,753.

The City has several payment runs each month to ensure its trade suppliers are paid on a timely basis, particularly local and small businesses.

Also attached is the monthly credit card payments report, showing July transactions (paid in August) by cardholder position.

There were 4 transactions made on the Acting CEO’s credit card for \$329.21.

Local Procurement

Monthly statistics on local and regional procurement spend are summarised below, showing the spend amounts and percentages against total spend:

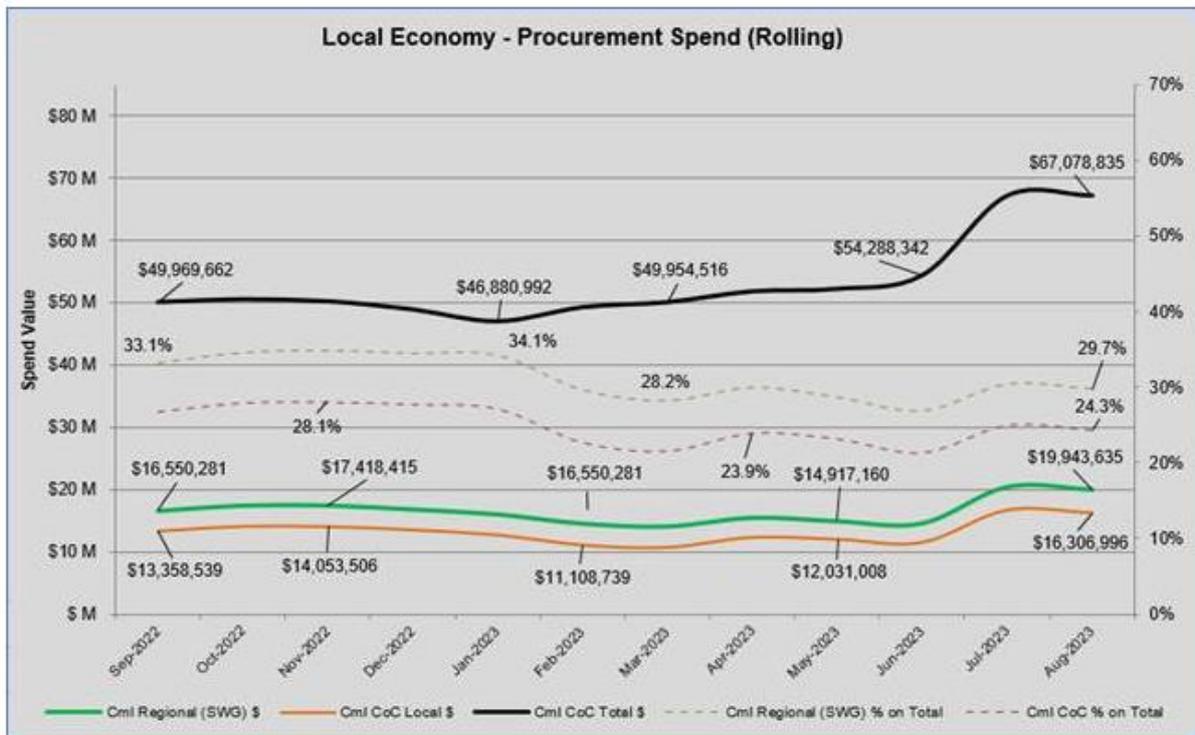
Procurement Report - Local Buy Summary & Trends				August 2023		
Monthly Statistics	Local/Regional Spend	\$2,064,941	CoC Local \$	25.5%	Local/Regional \$	32.4%
	CoC Local Spend	\$1,618,561	CoC Local %	31.2%	Local/Regional %	36.7%
Aboriginal Engagement	Suppliers used	4	Orders raised	23	Committed spend YTD	\$46,406

In August, local spending within Cockburn made up 25.5 percent of the City’s monthly spend, comprising 31.2 percent of all procurement transactions made for the month.

Within the Perth South West Metropolitan Alliance region, this increased to 32.4 percent of monthly spend from 36.7 percent of transactions.



The following one year rolling chart to August 2023 tracks the City’s procurement spend with businesses located within Cockburn and the Perth South West Metropolitan Alliance region.



The 12-month rolling local Cockburn spend was \$16.31 million, representing 24.3 percent of the City’s total spend, with \$19.94 million or 29.7 percent of total spend within the Perth South West regional area.

These results track the City’s performance in achieving Council’s “local and regional economy” principle contained within its Procurement Policy (i.e., a buy local procurement preference).

Social Procurement

Procurement activity with Aboriginal suppliers is shown each month on a YTD basis. To the end of August, seven Aboriginal businesses had been engaged by the City with 38 purchase orders raised totalling \$46,406.

Aboriginal businesses are defined in the Local Government (Functions and General) Regulations 1996 as those registered on the Aboriginal Business Directory WA or with Supply Nation.



Strategic Plans/Policy ImplicationsLocal Economy

A sustainable and diverse local economy that attracts increased investment and provides local employment.

- Thriving local commercial centres, local businesses and tourism industry.

Listening & Leading

A community focused, sustainable, accountable and progressive organisation.

- Best practice Governance, partnerships and value for money.
- High quality and effective community engagement and customer service experiences.

Budget/Financial Implications

All payments made have been provided for within the City's Annual Budget, as adopted and amended by Council.

Legal Implications

This item ensures compliance with s6.10(d) of the Local Government Act 1995 and Regulations 12, 13, and 13A of the *Local Government (Financial Management) Regulations 1996*.

Community Consultation

N/A

Risk Management Implications

Council is receiving the list of payments already made by the City under delegation in meeting its contractual obligations.

This is a statutory requirement and allows Council to review and clarify any payment that has been made.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil



AUGUST 2023 PAYMENT LISTING

MUNICIPAL FUND

PAYMENT No.	ACCOUNT No.	PAYEE	PAYMENT DESCRIPTION	DATE	VALUE \$
EF161225	26987	Cti Risk Management	Security - Cash Collection	1/08/2023	924.47
EF161226	27981	Broadway Marine Constructions	Marine Services	1/08/2023	35,343.00
EF161227	99996	Scott Carter	Property and Rates related refunds	1/08/2023	3,000.00
EF161228	12740	Logan Howlett	Elected Member Sitting Fees & Allowances	2/08/2023	11,901.26
EF161229	10152	Aust Services Union	Payroll Deductions	4/08/2023	799.50
EF161230	10154	Australian Taxation Office	Payroll Deductions	4/08/2023	537,533.00
EF161231	10305	Child Support Agency	Payroll Deductions	4/08/2023	1,094.20
EF161232	10888	Lj Caterers	Catering Services	4/08/2023	6,317.08
EF161233	11001	Local Government Racing & Cemeteries Employees Union Lgrceu	Payroll Deductions	4/08/2023	44.00
EF161234	19726	Health Insurance Fund Of Wa	Payroll Deductions	4/08/2023	1,105.45
EF161235	27874	Smartsalary	Salary Packaging/Leasing Administration	4/08/2023	14,300.35
EF161236	28458	Easi Group	Novated Leasing	4/08/2023	7,238.35
EF161237	23250	Department Of Planning, Lands & Heritage	Dap Applications & Dap Fees	8/08/2023	6,003.00
EF161238	99997	Atwell College	Environmental Education Grant	8/08/2023	1,100.00
EF161239	99997	Phoenix Primary	Environmental Education Grant	8/08/2023	1,100.00
EF161240	99997	Rahima Richardson	Invoice Inv0074	8/08/2023	2,400.00
EF161241	99997	Barrett Sound & Lighting	Kim Scott Talk	8/08/2023	255.00
EF161242	13834	Sulo Mgb Australia Pty Ltd	Mobile Garbage Bins	8/08/2023	23,772.32
EF161243	26768	Esplanade Hotel Fremantle By Rydges	Venue Hire	8/08/2023	7,655.00
EF161244	26987	Cti Risk Management	Security - Cash Collection	8/08/2023	572.10
EF161245	27133	Marindust Sales	Goal Posts	8/08/2023	7,642.25
EF161246	28414	Jaye Lee Snowden	Aboriginal Engagement Consulting	8/08/2023	4,760.00
EF161247	28628	Department Of Climate Change, Energy, The Environment And Wa Dce	Governing Body	8/08/2023	6,577.00
EF161248	99997	Natasha Kennington	Cockburn Youth Fund Grant	10/08/2023	227.00
EF161249	99997	Family Day Care	Fdc Payment W/E 06/08/2023	10/08/2023	60,836.45
EF161250	26987	Cti Risk Management	Security - Cash Collection	15/08/2023	2,116.10
EF161251	10058	AlSCO Pty Ltd	Hygiene Services/Supplies	18/08/2023	361.78
EF161252	10071	Onemusic Australia	Licence - Performing Rights	18/08/2023	21,421.77
EF161253	10082	Armandos Sports	Sporting Goods	18/08/2023	6,106.99
EF161254	10170	Macri Partners	Auditing Services	18/08/2023	5,280.00
EF161255	10184	Benara Nurseries	Plants	18/08/2023	10,349.64
EF161256	10207	Boc Gases	Gas Supplies	18/08/2023	1,084.70
EF161257	10221	Bp Australia Pty Ltd	Diesel/Petrol Supplies	18/08/2023	23,297.62
EF161258	10226	Bridgestone Australia Ltd	Tyre Services	18/08/2023	50,638.63
EF161259	10239	Budget Rent A Car - Perth	Motor Vehicle Hire	18/08/2023	6,459.21
EF161260	10244	Building & Const Industry Training Fund	Levy Payment	18/08/2023	7,053.81
EF161261	10246	Bunnings Building Supplies Pty Ltd	Hardware Supplies	18/08/2023	1,082.49
EF161262	10287	Centrelines Markings	Linemarking Services	18/08/2023	2,145.00
EF161263	10325	City Of Fremantle	Contributions & Cost Sharing	18/08/2023	19,360.00
EF161264	10326	City Of Gosnells	Replacement Of Library Supplies / Lsl	18/08/2023	5,768.10
EF161265	10333	Cjd Equipment Pty Ltd	Hardware Supplies	18/08/2023	8,932.38
EF161266	10353	Cockburn Cement Ltd	Cement And Lime	18/08/2023	852.72
EF161267	10359	Cockburn Painting Service	Painting Supplies/Services	18/08/2023	11,360.80
EF161268	10368	Cockburn Wetlands Education Centre	Community Grant	18/08/2023	396.00
EF161269	10384	Proglity Pty Ltd	Communication Services	18/08/2023	104,208.50
EF161270	10483	Landgate	Mapping/Land Title Searches	18/08/2023	3,421.92
EF161271	10526	E & Mj Rosher Pty Ltd	Mower Equipment	18/08/2023	543.17
EF161272	10528	Easifleet	Vehicle Lease	18/08/2023	624.71
EF161273	10535	Workpower Incorporated	Employment Services - Planting	18/08/2023	3,233.71
EF161274	10590	Department Of Fire And Emergency Services	Esl Levy & Related Costs	18/08/2023	5,643.00
EF161275	10609	Forestvale Trees Pty Ltd	Plants - Trees/Shrubs	18/08/2023	3,608.00



EF161276	10683 Gronbek Security	Locksmith Services	18/08/2023	15,206.30
EF161277	10767 Inst Of Public Works Eng Aust - Nsw	Training Services	18/08/2023	2,619.10
EF161278	10783 Jandakot Metal Industries Pty Ltd	Metal Supplies	18/08/2023	7,604.30
EF161279	10787 Jandakot Accident Repair Centre	Panel Beating Services	18/08/2023	1,000.00
EF161280	10879 Les Mills Aerobics	Instruction/Training Services	18/08/2023	1,628.73
EF161281	10888 LJ Caterers	Catering Services	18/08/2023	1,588.62
EF161282	10896 Local Health Authorities Analytical Committee	Analytical Services	18/08/2023	29,460.33
EF161283	10913 Bucher Municipal Pty Ltd	Purchase Of New Plant / Repair Services	18/08/2023	1,023.17
EF161284	10938 Mrp Pest Management	Pest & Weed Management	18/08/2023	1,284.67
EF161285	10944 Mcleods	Legal Services	18/08/2023	23,171.02
EF161286	10991 Beacon Equipment	Mowing Equipment	18/08/2023	7,197.50
EF161287	11028 Neverfail Springwater Ltd	Bottled Water Supplies	18/08/2023	263.05
EF161288	11036 Northlake Electrical Pty Ltd	Electrical Services	18/08/2023	43,848.84
EF161289	11077 P & G Body Builders Pty Ltd	Plant Body Building Services	18/08/2023	1,265.00
EF161290	11152 Fulton Hogan Industries Pty Ltd	Road Maintenance	18/08/2023	5,660.60
EF161291	11182 Premium Brake & Clutch Services Pty Ltd	Brake Services	18/08/2023	1,114.52
EF161292	11307 Satellite Security Services Pty Ltd	Security Services	18/08/2023	4,810.85
EF161293	11308 Boss Industrial Formally Sba Supplies	Hardware Supplies	18/08/2023	3,876.99
EF161294	11387 Bibra Lake Soils	Soil & Limestone Supplies	18/08/2023	285.00
EF161295	11425 Resource Recovery Group	Waste Disposal Gate Fees	18/08/2023	1,530.00
EF161296	11449 Spearwood Florist Ultimate Co Pty Ltd	Floral Arrangements	18/08/2023	79.00
EF161297	11469 Sports Turf Technology Pty Ltd	Turf Consultancy Services	18/08/2023	6,355.80
EF161298	11483 St John Ambulance Aust Wa Operations	First Aid Courses	18/08/2023	3,665.00
EF161299	11625 Nutrien Water	Reticulation Supplies	18/08/2023	3,883.42
EF161300	11642 Trailer Parts Pty Ltd	Trailer Parts	18/08/2023	533.35
EF161301	11701 Vibra Industrial Filtration Australasia	Filter Supplies	18/08/2023	729.30
EF161302	11722 Wa Hino Sales & Service	Purchase Of New Trucks / Maintenance	18/08/2023	1,523.71
EF161303	11787 Department Of Transport	Vehicle Search Fees	18/08/2023	10,546.91
EF161304	11793 Western Irrigation Pty Ltd	Irrigation Services/Supplies	18/08/2023	23,524.11
EF161305	11795 Western Power	Street Lighting Installation & Service	18/08/2023	296.00
EF161306	11806 Westrac Pty Ltd	Repairs/Mtnce - Earthmoving Equipment	18/08/2023	2,319.64
EF161307	11828 Worldwide Online Printing - O'connor	Printing Services	18/08/2023	135.00
EF161308	11841 Yangebup Family Centre Inc	Venue Hire / Grants & Donations	18/08/2023	1,950.00
EF161309	12014 Tutt Bryant Equipment Bt Equipment Pty Ltd T/As	Excavating/Earthmoving Equipment	18/08/2023	42,850.75
EF161310	12153 Hays Personnel Services Pty Ltd	Employment Services	18/08/2023	932.09
EF161311	12207 Civica Pty Ltd	Software Support/Licence Fees	18/08/2023	94,294.46
EF161312	12219 Parks & Leisure Australia	Subscription Renewal	18/08/2023	1,650.00
EF161313	12497 Trophy Choice	Trophy Supplies	18/08/2023	3,127.50
EF161314	12565 Resource Recovery Group - Loans Southern Metro Regional Council (Pr	Loan Repayment	18/08/2023	3,119.96
EF161315	12713 Flower Station Wa	Flower Arrangement	18/08/2023	2,502.50
EF161316	12996 Accessible Transit Specialists (Omnibus) The Trustee For Omnibus Serv	Repairs/Maintenance Services	18/08/2023	3,575.00
EF161317	13068 Standards Australia	Copyright Licensing	18/08/2023	2,301.06
EF161318	13102 Michael Page International (Australia) Pty Ltd	Employment Services	18/08/2023	8,518.21
EF161319	13492 Chivers Marine	Marine Equipment	18/08/2023	2,423.54
EF161320	13825 Jackson Mcdonald	Legal Services	18/08/2023	24,500.30
EF161321	14530 Donald Veal Consultants Pty Ltd	Consultancy Services	18/08/2023	20,905.50
EF161322	14777 Lgis Jardine Lloyd Thompson Pty Ltd	Insurance Premiums	18/08/2023	28,578.99
EF161323	15271 Ple Computers Pty Ltd	Computer Hardware	18/08/2023	1,191.00
EF161324	15393 Stratagreen	Hardware Supplies	18/08/2023	2,012.88
EF161325	15850 Ecoscape Australia Pty Ltd	Environmental Consultancy	18/08/2023	4,895.00
EF161326	16064 Cms Engineering	Airconditioning Services	18/08/2023	9,957.79
EF161327	16107 Wren Oil	Waste Disposal Services	18/08/2023	99.00
EF161328	16359 Risk Management Technologies Pty Ltd	Computer Software	18/08/2023	4,213.00
EF161329	16396 Mayday Rental	Road Construction Machine Hire	18/08/2023	19,536.00
EF161330	16653 Complete Portables Pty Ltd	Supply & Hire Of Modular Buildings	18/08/2023	1,022.58
EF161331	16894 Treblex Industrial Pty Ltd	Chemicals - Automotive	18/08/2023	9,669.00
EF161332	16914 Element Advisory Pty Ltd	Consultancy Services	18/08/2023	7,150.00



EF161333	16979	Japanese Truck And Bus Spares Pty Ltd	Spare Parts - Automotive	18/08/2023	234.65
EF161334	17121	Underground Power Development Pty Ltd	Electrical Services	18/08/2023	6,231.50
EF161335	17471	Pirtek (Fremantle) Pty Ltd	Hoses & Fittings	18/08/2023	4,189.72
EF161336	18073	Paramount Security Services	Security Services	18/08/2023	297.00
EF161337	18114	Bollig Design Group P/L	Architectural Services	18/08/2023	22,852.50
EF161338	18122	Signman	Signage	18/08/2023	8,426.00
EF161339	18126	Dell Australia Pty Ltd	Computer Hardware	18/08/2023	5,907.00
EF161340	18203	Natsync Environmental	Pest Control	18/08/2023	440.00
EF161341	18272	Austraclear Limited	Investment Services	18/08/2023	157.67
EF161342	18494	Dept Of Biodiversity, Conservation And Attractions	Licence Renewal	18/08/2023	500.00
EF161343	18962	Sealanes (1985) P/L	Catering Supplies	18/08/2023	4,148.96
EF161344	19107	Forever Shining Artforms Wa	Monument	18/08/2023	5,500.00
EF161345	19446	Envisionware Pty Ltd	Software	18/08/2023	899.80
EF161346	19533	Woolworths Group Ltd (Woolworths & Big W)	Groceries	18/08/2023	2,113.27
EF161347	19541	Turf Care Wa Pty Ltd	Turf Services	18/08/2023	31,856.13
EF161348	19721	Millennium Kids Inc	Sustainability Education	18/08/2023	320.00
EF161349	20146	Data#3 Limited	Contract It Personnel & Software	18/08/2023	924.00
EF161350	20867	Farm Information Services Pty Ltd	Training/Instruction	18/08/2023	34,300.00
EF161351	21139	Austrafic Wa Pty Ltd	Traffic Surveys	18/08/2023	3,712.50
EF161352	21294	Cat Haven	Animal Services	18/08/2023	904.48
EF161353	21577	Lavan	Legal Services	18/08/2023	65,379.64
EF161354	21627	Manheim Pty Ltd	Impounded Vehicles	18/08/2023	1,925.00
EF161355	21665	Mmj Real Estate (Wa) Pty Ltd	Property Management Services	18/08/2023	632.81
EF161356	21744	Jb Hi Fi - Commercial	Electronic Equipment	18/08/2023	3,063.03
EF161357	21747	Unicare Health	Mobility And Home Care Products	18/08/2023	22.00
EF161358	21946	Ryan's Quality Meats	Meat Supplies	18/08/2023	898.04
EF161359	22404	Cleverpatch Pty Ltd	Arts/Craft Supplies	18/08/2023	1,770.22
EF161360	22553	Brownes Food Operations	Catering Supplies	18/08/2023	1,104.89
EF161361	22569	Sonic Health Plus Pty Ltd	Medical Services	18/08/2023	2,693.48
EF161362	22752	Elgas Limited	Gas Supplies	18/08/2023	702.69
EF161363	22806	Chevron Australia Downstream Fuels Pty Ltd	Fuel Supplies	18/08/2023	165,946.66
EF161364	22854	Lgiswa	Insurance Premiums	18/08/2023	1,277,387.59
EF161365	22859	Top Of The Ladder	Gutter Cleaning Services	18/08/2023	4,587.00
EF161366	22903	Unique International Recoveries Llc	Debt Collectors	18/08/2023	704.00
EF161367	22913	Opal Australian Paper	Envelopes	18/08/2023	187.26
EF161368	23332	Wrights Heavy Recovery	Towing Services	18/08/2023	880.00
EF161369	23351	Cockburn Gp Super Clinic Limited T/A Cockburn Integrated Health	Leasing Fees	18/08/2023	1,113.29
EF161370	23457	Totally Workwear Fremantle	Clothing - Uniforms	18/08/2023	4,422.06
EF161371	23570	A Proud Landmark Pty Ltd	Landscape Construction Services	18/08/2023	18,059.80
EF161372	23971	Find Wise Location Services	Locating Services - Underground	18/08/2023	8,912.20
EF161373	24275	Truck Centre Wa Pty Ltd	Purchase Of New Truck	18/08/2023	726.40
EF161374	24643	Bibliotheca Rfid Library Systems Australia Pty Ltd	Purchase Of Library Tags	18/08/2023	686.07
EF161375	24655	Automasters Spearwood	Vehicle Servicing	18/08/2023	8,892.65
EF161376	24727	3 Monkeys Audio Visual	Audio Visual Equipment	18/08/2023	3,606.03
EF161377	24974	Scott Print	Printing Services	18/08/2023	650.10
EF161378	24978	Rentokil Initial Pty Ltd (Ambius)	Plants Supplies	18/08/2023	63.84
EF161379	25002	Brain Ambulance Pty Ltd	Education Services	18/08/2023	2,640.00
EF161380	25063	Superior Pak Pty Ltd	Vehicle Maintenance	18/08/2023	9,585.68
EF161381	25121	Imagesource Digital Solutions	Billboards	18/08/2023	669.90
EF161382	25262	Carabiner Pty Ltd	Architectural Services	18/08/2023	1,980.00
EF161383	25264	Acurix Networks Pty Ltd	Wifi Access Service	18/08/2023	6,470.20
EF161384	25331	Genesis Accounting	Accounting Services	18/08/2023	4,680.50
EF161385	25418	Cs Legal	Legal Services	18/08/2023	816.50
EF161386	25586	Envirovap Pty Ltd	Hire Of Leachate Units	18/08/2023	3,465.00
EF161387	25645	Yelakiti Moort Nyungar Association Inc	Welcome To The Country Performances	18/08/2023	400.00
EF161388	25813	Lg Connect Pty Ltd	Erp Systems Development	18/08/2023	15,381.53
EF161389	25822	Fit2work.Com.Au Mercury Search And Selection Pty Ltd	Employee Check	18/08/2023	76.78

EF161390	26114	Grace Records Management	Records Management Services	18/08/2023	1,440.13
EF161391	26211	Amcom Pty Ltd	Internet/Data Services	18/08/2023	18,156.60
EF161392	26303	Gecko Contracting Turf & Landscape Maintenance	Turf & Landscape Maintenance	18/08/2023	139,318.30
EF161393	26310	Local Geotechnics	Consultancy Services	18/08/2023	2,420.00
EF161394	26314	Cpe Group	Temporary Employment Services	18/08/2023	11,045.37
EF161395	26403	Ches Power Group Pty Ltd	Engineering Solutions / Back Up Generato	18/08/2023	687.30
EF161396	26416	Coolbellup Newsagency The Trustee For Dawkins Family Trust	Newspaper Delivery Services	18/08/2023	1,862.40
EF161397	26470	Scp Conservation	Fencing Services	18/08/2023	5,819.00
EF161398	26558	Healthcare Australia Pty Ltd	Temporary Employment Services	18/08/2023	2,271.68
EF161399	26588	Source Separation Systems P/L	Providing Waste And Recycling Bins	18/08/2023	188.41
EF161400	26614	Marketforce Pty Ltd	Advertising	18/08/2023	10,664.27
EF161401	26625	Andover Detailers	Car Detailing Services	18/08/2023	1,661.62
EF161402	26705	Creative Adm	Marketing Services	18/08/2023	7,132.40
EF161403	26709	Talis Consultants Pty Ltd	Waste Consultancy	18/08/2023	3,069.00
EF161404	26778	Robert Walters	Recruitment Services	18/08/2023	7,303.74
EF161405	26782	Soft Landing	Recycling Services	18/08/2023	39,769.40
EF161406	26789	Raeco	Supplier Of Library Shelving And Furnitu	18/08/2023	78.87
EF161407	26812	Brooks Choice Removals	Removalists	18/08/2023	1,694.00
EF161408	26846	Visibility Limited	Disability Services	18/08/2023	1,493.73
EF161409	26888	Media Engine	Graphic Design, Marketing, Video Product	18/08/2023	5,900.00
EF161410	26901	Alyka Pty Ltd	Digital Consultancy And Web Development	18/08/2023	2,640.00
EF161411	26917	Cirrus Networks Pty Ltd	IT Network & Telephony Services	18/08/2023	331.85
EF161412	26923	Woodlands	Rubbish Collection Equipment	18/08/2023	30,739.50
EF161413	26929	Elan Energy Matrix Pty Ltd	Recycling Services	18/08/2023	2,403.56
EF161414	26946	Av Truck Services Pty Ltd	Truck Dealership	18/08/2023	3,242.99
EF161415	26985	Access Icon Pty Ltd	Drainage Products	18/08/2023	8,663.60
EF161416	26987	Cti Risk Management	Security - Cash Collection	18/08/2023	1,361.26
EF161417	27010	Quantum Building Services Pty Ltd	Building Maintenance	18/08/2023	25,318.78
EF161418	27011	Baileys Marine Fuel Australia	Fuel	18/08/2023	500.09
EF161419	27015	Intelli Trac	Gps Tracking	18/08/2023	2,685.10
EF161420	27023	Solargain Pv Pty Ltd	Solar Energy Provider	18/08/2023	2,684.00
EF161421	27028	Technogym Australia Pty Ltd	Fitness Equipment	18/08/2023	7,112.88
EF161422	27031	Downer Edi Works Pty Ltd	Asphalt Services	18/08/2023	12,527.54
EF161423	27032	Wtp Australia Pty Ltd	Quantity Surveyors	18/08/2023	3,740.00
EF161424	27034	Adelby Pty Ltd	Firebreak Construction	18/08/2023	440.00
EF161425	27044	Graffiti Systems Australia	Graffiti Removal & Anti-Graffiti Coating	18/08/2023	17,017.00
EF161426	27046	Tfh Hire Services Pty Ltd	Hire Fencing	18/08/2023	791.17
EF161427	27054	Vocus Pty Ltd	Telecommunications	18/08/2023	6,826.96
EF161428	27063	Nature Play Solutions	Playground Design/Consultancy	18/08/2023	10,059.50
EF161429	27065	Westbooks	Books	18/08/2023	2,293.79
EF161430	27082	Kulbardi Pty Ltd	Stationery Supplies	18/08/2023	1,162.74
EF161431	27098	Q2 (Q-Squared)	Digital Data Service	18/08/2023	4,785.00
EF161432	27131	West Coast Commercial Industries	Lockers	18/08/2023	1,155.00
EF161433	27143	Embroidme Success	Embroidery Services	18/08/2023	1,786.07
EF161434	27154	Veolia Recycling & Recovery Pty Ltd	Waste Services	18/08/2023	17,731.82
EF161435	27168	Nightlife Music Pty Ltd	Music Management	18/08/2023	465.53
EF161436	27177	Rentokil Initial Pty Ltd (Initial Hygiene)	Hygiene	18/08/2023	3,524.05
EF161437	27183	Angela Rossen	Education & Community Outreach	18/08/2023	770.00
EF161438	27198	Green Promotions Pty Ltd	Promotional Supplies	18/08/2023	13,172.50
EF161439	27204	Cohera-Tech Pty Ltd	People Counting Systems	18/08/2023	1,944.00
EF161440	27241	Landscape Elements	Landscaping Services	18/08/2023	77,237.42
EF161441	27243	Arjohunteigh Pty Ltd	Supply, Repairs Health Equipemnt	18/08/2023	230.75
EF161442	27246	Veale Auto Parts	Spare Parts Mechanical	18/08/2023	1,220.40
EF161443	27269	Payrix Australia	Payment Processing	18/08/2023	28,875.79
EF161444	27275	Hospitality Total Services	Hospitality Consultants	18/08/2023	1,985.50
EF161445	27334	Westcare Print	Printing Services	18/08/2023	396.00
EF161446	27351	Programmed Property Services	Property Maintenance	18/08/2023	3,322.00



EF161447	27362	The Mighty Booths	Photobooth	18/08/2023	749.00
EF161448	27396	Ankeet Mehta Spearwood Newspaper Round Delivery	Newspaper Delivery	18/08/2023	505.95
EF161449	27401	Emprise Mobility	Mobility Equipment	18/08/2023	230.00
EF161450	27404	K2 Audiovisual Pty Ltd	Audio Visual Equipment	18/08/2023	27,500.00
EF161451	27423	Mechanical Project Services Pty Ltd	Airconditioning Services	18/08/2023	10,147.53
EF161452	27427	Home Chef	Cooking/Food Services	18/08/2023	717.52
EF161453	27431	United Diamond Tools	Tools	18/08/2023	3,300.00
EF161454	27437	Pb Reticulation & Maintenance Services Pty Ltd	Irrigation Services	18/08/2023	4,504.50
EF161455	27444	Veev Group Pty Ltd	Consultancy	18/08/2023	13,860.00
EF161456	27455	Site Protective Services	Cctv Parts	18/08/2023	117,491.95
EF161457	27479	Vital Interpreting Personnel	Translating Services	18/08/2023	594.00
EF161458	27507	Serco Facilities Management Pty Ltd	Cleaning Services	18/08/2023	2,604.70
EF161459	27518	Kyocera Document Solutions Australia Pty Ltd	Photocopying Machines	18/08/2023	5,457.02
EF161460	27539	Jasmin Carpentry & Maintenance	Carpentry	18/08/2023	8,419.89
EF161461	27548	Standing Fork	Catering	18/08/2023	2,541.00
EF161462	27551	Incognito Catering	Catering Services	18/08/2023	1,001.00
EF161463	27566	Thuroona Services	Asbestos Removal	18/08/2023	1,375.00
EF161464	27579	Soco Studios	Photography Services	18/08/2023	1,650.00
EF161465	27596	Allwest Plant Hire Australia Pty Ltd	Plant Hire And Civil Contracting	18/08/2023	58,102.92
EF161466	27602	Rawlinsons (Wa)	Surveying Services	18/08/2023	2,145.00
EF161467	27617	Atturra Business Applications	Consultancy - It	18/08/2023	5,775.00
EF161468	27622	Truegrade Medical Supplies	Medical Supplies	18/08/2023	3,885.15
EF161469	27626	International Marina Consultants Pty Ltd	Planning and design	18/08/2023	20,444.64
EF161470	27631	Aquatic Services Wa Pty Ltd	Pool Equipment & Maintenance	18/08/2023	7,209.07
EF161471	27635	Mammoth Security	Security	18/08/2023	52.60
EF161472	27645	Department Of Agriculture, Water And The Environment	Governing Body	18/08/2023	2,680.00
EF161473	27650	Datacom Systems (Au) Pty Ltd	It Sales, Consulting & Service	18/08/2023	163.00
EF161474	27657	Positive Balance Massage	Massage Therapy	18/08/2023	200.00
EF161475	27676	Blue Force Pty Ltd	Security Services	18/08/2023	20.00
EF161476	27677	Dodgy Bros Dodgeball Co.	Dodgeball Game	18/08/2023	1,980.00
EF161477	27684	Jani Murphy Pty Ltd	Training	18/08/2023	3,004.65
EF161478	27695	Qtm Pty Ltd	Traffic Management	18/08/2023	22,234.22
EF161479	27724	Active Xchange Pty Ltd	Data Analysis	18/08/2023	3,245.00
EF161480	27754	Trugrade Pty Ltd	Graffiti Products	18/08/2023	3,537.60
EF161481	27780	Big Sky Entertainment (Wa) Pty Ltd	Entertainment - Booking Agent	18/08/2023	1,045.00
EF161482	27797	City Lift Services Pty Ltd	Lift Maintenance	18/08/2023	264.00
EF161483	27804	Redfish Technologies	Audio Visual Systems	18/08/2023	21,167.93
EF161484	27805	Skyward Roofing Services Pty Ltd	Roofing	18/08/2023	2,486.00
EF161485	27806	Creative Canary	Web Hosting	18/08/2023	396.00
EF161486	27809	Ra-One Pty Ltd	Software	18/08/2023	9,900.00
EF161487	27818	Modus Compliance Pty Ltd	Consultant Engineering	18/08/2023	1,100.00
EF161488	27829	Smec Australia Pty Ltd	Consultancy - Engineering	18/08/2023	26,844.53
EF161489	27850	Dowsing Group Pty Ltd	Concreting Services	18/08/2023	90,761.56
EF161490	27865	Pritchard Francis Consulting Pty Ltd	Engineering Services	18/08/2023	1,089.00
EF161491	27873	Playground Safety Inspectors Australia Pty Ltd (Psia)	Training	18/08/2023	3,520.00
EF161492	27886	Bbc Entertainment	Entertainment Agency	18/08/2023	6,600.00
EF161493	27887	The Wilding Project	Sports/Exercise Classes	18/08/2023	960.00
EF161494	27894	Homecare Physiotherapy	Healthcare	18/08/2023	12,331.98
EF161495	27909	Fe Technologies	Rfid Equipment And Tags	18/08/2023	523.60
EF161496	27917	Go Doors Advanced Automation	Door Maintenance & Repair	18/08/2023	3,951.68
EF161497	27965	Stantec Australia Pty Ltd	Engineering Services	18/08/2023	9,735.00
EF161498	28001	Corsign Wa Pty Ltd	Sign Making Material	18/08/2023	6,428.95
EF161499	28003	Taylor Made Design	Graphic Design	18/08/2023	649.00
EF161500	28049	Copy Magic	Printing Services	18/08/2023	1,234.00
EF161501	28082	For Blue Pty Ltd	Consultancy - Economic	18/08/2023	20,000.00
EF161502	28115	Survitec	Safety And Survival Equipment	18/08/2023	903.65
EF161503	28141	Lessen With Peg- Rethink Waste	Waste Education	18/08/2023	900.00

EF161504	28157	Patti The Pig (Michael Caruso)	Library Equipment/Supplies	18/08/2023	325.00
EF161505	28159	Intelligent Rfid Solutions	Rfid Software	18/08/2023	2,191.20
EF161506	28181	Seaview Rentals	Aquarium Servicing	18/08/2023	294.00
EF161507	28184	Spearwood Veterinary Hospital	Veterinary Hospital	18/08/2023	270.00
EF161508	28186	Oracle Corporation Australia Pty Ltd	Software	18/08/2023	409.20
EF161509	28189	Mercury Messengers Pty Ltd	Courier Service	18/08/2023	3,797.66
EF161510	28191	Enviro Sweep	Sweeping Services	18/08/2023	7,484.41
EF161511	28196	Brightmark Group Pty Ltd	Cleaning Services	18/08/2023	4,785.89
EF161512	28197	Lite N Easy Pty Ltd	Food Supplies	18/08/2023	1,605.30
EF161513	28201	Select Fresh	Food Supplies	18/08/2023	912.42
EF161514	28215	Complete Office Supplies Pty Ltd	Stationery	18/08/2023	722.79
EF161515	28228	Delta Roofing Pty Ltd	Roofing Services	18/08/2023	440.00
EF161516	28231	Typeset Pty Ltd	Editorial And Business Communications Se	18/08/2023	1,936.00
EF161517	28233	Western Maze Wa Pty Ltd	Waste Collection Services	18/08/2023	7,381.00
EF161518	28235	Otium Planning Group Pty Ltd	Management Consulting	18/08/2023	34,485.00
EF161519	28241	Swift Flow Pty Ltd	Plumbing	18/08/2023	55,762.88
EF161520	28246	Hendercare	Nursing Services	18/08/2023	1,499.80
EF161521	28254	Cleantex Pty Ltd	Laundry Service	18/08/2023	799.13
EF161522	28261	Hazed Services Pty Ltd	Safety - Roof	18/08/2023	302.50
EF161523	28264	Garden Organics	Organics Processing	18/08/2023	53,357.77
EF161524	28265	Tree Care Wa	Vegetation Maintenance Services	18/08/2023	47,061.85
EF161525	28275	Farrington Dry Cleaners	Dry Cleaning	18/08/2023	205.00
EF161526	28277	Gesha Coffee Co	Coffee Supplies	18/08/2023	524.00
EF161527	28284	Urban Jungle Indoor Rock Climbing	Rock Climbing	18/08/2023	480.00
EF161528	28295	Committee For Economic Development Of Australia	Marketing	18/08/2023	12,430.00
EF161529	28297	Techbrain	It Consultancy	18/08/2023	1,324.40
EF161530	28303	Miracle Recreation Equipment	Playground Equipment	18/08/2023	30,690.55
EF161531	28321	Perth Tactiles Pty Ltd	Tactiles	18/08/2023	1,936.00
EF161532	28349	Cable Locates & Consulting	Underground Utility Location And Survey	18/08/2023	24,313.37
EF161533	28351	Clever Designs Uniforms	Clothing	18/08/2023	154.00
EF161534	28361	Indoor Gardens Pty Ltd	Hiring Indoor Plants	18/08/2023	765.60
EF161535	28363	Altura Learning Australia Pty Ltd	Training Services	18/08/2023	3,665.75
EF161536	28371	Flexi Staff	Employment Services	18/08/2023	15,887.83
EF161537	28374	Corelogic Asia Pacific	Property Data	18/08/2023	3,960.00
EF161538	28381	Sandwai Pty Ltd	Software	18/08/2023	1,777.60
EF161539	28392	Mcs Civil Contracting	Engineering/Earthworks	18/08/2023	63,695.50
EF161540	28404	Before You Dig Australia Ltd	Provision Of Referral Services For Asset	18/08/2023	10,972.19
EF161541	28410	Wa Temporary Fencing Supplies	Hire Fencing	18/08/2023	801.90
EF161542	28416	Artistralia	Copywright	18/08/2023	275.00
EF161543	28426	Power Paving Pty Ltd	Paving Services	18/08/2023	9,900.00
EF161544	28436	Blue Leaf Water Cremation	Cremation Services	18/08/2023	333.30
EF161545	28449	Sheridans	Manufacturing	18/08/2023	334.95
EF161546	28454	Aussie Natural Spring Water	Water Supplies	18/08/2023	206.64
EF161547	28463	Antree Dnh Pty Ltd	Gardening	18/08/2023	858.00
EF161548	28471	Telstra Limited	Telecommunications	18/08/2023	1,323.78
EF161549	28475	Host Corporation Pty Ltd	Catering Supplies	18/08/2023	5,446.26
EF161550	28481	Ink Strategy Pty Ltd	Strategic Planning	18/08/2023	2,645.50
EF161551	28483	Mbgsholdings Pty Ltd (Central West Refrigeration)	Building Maintenance	18/08/2023	396.00
EF161552	28506	Pk Technology Pty Ltd	Emergency Services supplies & Install	18/08/2023	1,500.00
EF161553	28512	Power Play Karting & Games Bibra Lake The Trustee For Powerplay Uni	ENTERTAINMENT SERVICES	18/08/2023	1,225.00
EF161554	28517	Robowash Pty Ltd	Automatic Cleaning System Manufacturer	18/08/2023	950.00
EF161555	28536	Living Proud Wa Living Proud Incorporated	Community Services	18/08/2023	2,200.00
EF161556	28544	Forpark Australia 4Park Pty Ltd	Fitness Equipment	18/08/2023	2,453.66
EF161557	28559	Granicus Australia Pty Ltd	Software Production & Maintenance	18/08/2023	28,248.00
EF161558	28562	Open Spatial Pty Ltd	It Service	18/08/2023	7,211.06
EF161559	28566	Prime Civil Pty Ltd	Civil Construction	18/08/2023	30,438.00
EF161560	28577	Civiq Pty Ltd	Manufacturing	18/08/2023	5,329.50



EF161561	28578	Mecca Sports	Uniforms, Sports Equipment & Banners	18/08/2023	3,712.50
EF161562	28584	Ausco Modular Pty Ltd	Hire Services	18/08/2023	23,580.18
EF161563	28586	Fremantle Hiab & Tilt Tray	Crane Truck Transport/Tilt Tray Operatio	18/08/2023	400.00
EF161564	28597	Minterrellison	Professional Services	18/08/2023	20,220.20
EF161565	28610	Green Values Australia	Environmental Consultancy	18/08/2023	3,253.80
EF161566	28611	Circuitwest Inc	Arts Support Organisation	18/08/2023	4,180.00
EF161567	28617	lhrive Consulting	Performance Psychology Services	18/08/2023	3,135.00
EF161568	28621	Imprint Plastic	Printing	18/08/2023	400.40
EF161569	28624	Safetyculture Pty Ltd	Software Development	18/08/2023	4,012.80
EF161570	28630	Landpac Technologies Pty Ltd	Ground Improvement	18/08/2023	31,680.00
EF161571	28632	Total Connections Pty Ltd	Hose, Hydraulics & Fire Protection Servi	18/08/2023	1,157.68
EF161572	11758	Water Corp Utility Account Only - Please Refer To 11760 When Raising	Water Usage / Sundry Charges	18/08/2023	4,448.27
EF161573	11760	Water Corporation	Sewer Easement	18/08/2023	5,614.61
EF161574	27872	Phoebe Corke	Elected Member Sitting Fees & Allowances	18/08/2023	581.04
EF161575	19059	Carol Reeve-Fowkes	Elected Member Sitting Fees & Allowances	18/08/2023	21.13
EF161576	99996		Property and Rates related refunds	18/08/2023	62.50
EF161577	99996	Softwoods Timberyards Pty Ltd T/A Patio	Property and Rates related refunds	18/08/2023	147.00
EF161578	99996	Green-Shore Builders Pty Ltd	Property and Rates related refunds	18/08/2023	480.13
EF161579	99996	Maria Elsa McIntosh	Property and Rates related refunds	18/08/2023	234.59
EF161580	99996	Stephen Atherton	Property and Rates related refunds	18/08/2023	600.00
EF161581	99996	Jane Sutherland	Property and Rates related refunds	18/08/2023	2,200.00
EF161582	99996	Eamonn Healy	Property and Rates related refunds	18/08/2023	370.00
EF161583	99996	Heidi Butler	Property and Rates related refunds	18/08/2023	300.00
EF161584	99996	Julie Santich	Property and Rates related refunds	18/08/2023	3,064.24
EF161585	99996	Western Australian Planning Commission (Property and Rates related refunds	18/08/2023	1,098.09
EF161586	99996	Cristina De Freitas	Property and Rates related refunds	18/08/2023	1,000.00
EF161587	99996	Ronald K Taylor	Property and Rates related refunds	18/08/2023	725.00
EF161588	99996	Peter Young	Property and Rates related refunds	18/08/2023	346.30
EF161589	99996	Geoffrey Clark	Property and Rates related refunds	18/08/2023	56.65
EF161590	99996	Paul Caruso	Property and Rates related refunds	18/08/2023	56.65
EF161591	99996	Aquatic Leisure Technologies	Property and Rates related refunds	18/08/2023	171.65
EF161592	99996	Linda Jownally	Property and Rates related refunds	18/08/2023	1,002.24
EF161593	99996	Revenuewa	Property and Rates related refunds	18/08/2023	171.65
EF161594	99996	Kaylene May Rennie	Property and Rates related refunds	18/08/2023	400.00
EF161595	99996	Claire L Kellock	Property and Rates related refunds	18/08/2023	871.78
EF161596	99996	Lillian V Barton	Property and Rates related refunds	18/08/2023	1,923.92
EF161597	99996	Carlin Team	Property and Rates related refunds	18/08/2023	441.45
EF161598	99996	Rates And Property Related Eft Refunds (Not Bonds)	Property and Rates related refunds	18/08/2023	600.00
EF161599	99996	Kirstine Beechen	Property and Rates related refunds	18/08/2023	15.00
EF161600	99996	Kara Popham	Property and Rates related refunds	18/08/2023	150.00
EF161601	99996	Malcolm Briggs	Property and Rates related refunds	18/08/2023	62.50
EF161602	99996	Phyllis A Starr	Property and Rates related refunds	18/08/2023	800.00
EF161603	99996	William Beard	Property and Rates related refunds	18/08/2023	864.18
EF161604	99996	Ian Michael Fobister	Property and Rates related refunds	18/08/2023	490.00
EF161605	99996	Katie Ann Smith	Property and Rates related refunds	18/08/2023	200.00
EF161606	10047	Alinta Energy	Natural Gas & Electricity Supply	18/08/2023	220.10
EF161607	11794	Synergy	Electricity Usage/Supplies	18/08/2023	308,373.57
EF161608	28571	Perth Energy Pty Ltd	Energy Supply	18/08/2023	46,315.66
EF161609	88888	Bc Mitchell	Bond refund	18/08/2023	500.00
EF161610	88888	J J Richards & Sons Pty Ltd	Bond refund	18/08/2023	83,706.07
EF161611	88888	Jr & Vg Williams	Bond refund	18/08/2023	665.00
EF161612	99997	Coogee Beach Caravan Resort Social Club	Bus Hire 18/04/2023	18/08/2023	200.00
EF161613	99997	P & Gch Ng	Bird Bath Rebate - P Ng	18/08/2023	35.55
EF161614	99997	Anna Allan	Bird Bath Rebate	18/08/2023	39.99
EF161615	99997	Ngaro Parkinson	Junior Sport Travel Assistance Grant	18/08/2023	400.00
EF161616	99997	Emily Eric	Junior Sport Travel Assistance Grant	18/08/2023	400.00
EF161617	99997	Corbyn Murakami	Junior Sport Travel Assistance Grant	18/08/2023	400.00

EF161618	99997	Nate Collier	Junior Sport Travel Assistance Grant	18/08/2023	400.00
EF161619	99997	Charles Allen Toyn	Junior Sport Travel Assistance Grant	18/08/2023	400.00
EF161620	99997	Olivia Mccay	Junior Sport Travel Assistance Grant	18/08/2023	400.00
EF161621	99997	Makaylah Larkin-Boys	Junior Sport Travel Assistance Grant	18/08/2023	400.00
EF161622	99997	Jane Millar	Bird Bath Rebate	18/08/2023	49.99
EF161623	99997	A Toledo	Crossover Claim	18/08/2023	125.00
EF161624	99997	Jessica Penny	Crossover Claim	18/08/2023	125.00
EF161625	99997	Olivia Sylvester	Compost Bin Rebate - O Sylvester	18/08/2023	50.00
EF161626	99997	K & P Hoar	Compost Bin Rebate - K Hoar	18/08/2023	50.00
EF161627	99997	Marte Moland & Hayley Phillips	Nappy And Sanitary Rebate - M Moland	18/08/2023	50.00
EF161628	99997	Jana Cunningham	Nappy And Sanitary Rebate - J Cunningham	18/08/2023	50.00
EF161629	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	18/08/2023	50.00
EF161630	99997	Ashleigh Nelson	Mc At Club Recognition & Awards Night	18/08/2023	850.00
EF161631	99997	Jenee Bell	Nappy And Sanitary Product Rebate	18/08/2023	100.00
EF161632	99997	Lynita Edgar	Cockburn Care Hcp	18/08/2023	1,307.88
EF161633	99997	Melody Thomas	Nappy And Sanitary Product Rebate	18/08/2023	50.00
EF161634	99997	Sophie Watkins	Compost Bin Rebate	18/08/2023	50.00
EF161635	99997	Emily Moore	Nappy And Sanitary Product Rebate	18/08/2023	50.00
EF161636	99997	Ashlee And Zoe Nicholson	Nappy And Sanitary Product Rebate	18/08/2023	50.00
EF161637	99997	Stacey Klish	Nappy And Sanitary Product Rebate	18/08/2023	50.00
EF161638	99997	George Carey	Compost Bin Rebate	18/08/2023	50.00
EF161639	99997	J Correia	Nappy And Sanitary Product Rebate	18/08/2023	50.00
EF161640	99997	Hannah And Clayton Neillings	Nappy And Sanitary Product Rebate	18/08/2023	50.00
EF161641	99997	Carol Mcleod	Compost Bin Rebate	18/08/2023	50.00
EF161642	99997	Craig And Vanessa Guest	Nappy And Sanitary Product Rebate	18/08/2023	86.00
EF161643	99997	Mr D M Thomson & Mrs M Thom	Compost Bin Rebate	18/08/2023	50.00
EF161644	99997	Amy Rorke	Compost Bin Rebate	18/08/2023	50.00
EF161645	99997	Nina Dakin	Nappy And Sanitary Product Rebate	18/08/2023	50.00
EF161646	99997	Manzoor Ahmed	Cctv Residentail Rebate	18/08/2023	500.00
EF161647	99997	Clair Sullivan	Cctv Residentail Rebate	18/08/2023	500.00
EF161648	99997	Ivana Bakovic	Cctv Residentail Rebate	18/08/2023	500.00
EF161649	99997	Yih Shan Yap	Cctv Residentail Rebate	18/08/2023	500.00
EF161650	99997	June Gray	Cctv Residentail Rebate	18/08/2023	500.00
EF161651	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	18/08/2023	1,500.00
EF161652	99997	Phoenix Lacrosse Club Fran Maunton	Club Recognition Program 2023	18/08/2023	1,500.00
EF161653	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	18/08/2023	1,500.00
EF161654	99997	Cockburn Masters Swimming Club Fiona Rya	Club Recognition Program 2023	18/08/2023	1,000.00
EF161655	99997	Cockburn Junior Football Club Philip Joh	Club Recognition Program 2023	18/08/2023	1,000.00
EF161656	99997	Cockburn Basketball Association Michelle	Club Recognition Program 2023	18/08/2023	1,000.00
EF161657	99997	Curling Wa Adrienne Kennedy	Club Recognition Program 2023	18/08/2023	500.00
EF161658	99997	Braves Baseball Amanda Mirco	Club Recognition Program 2023	18/08/2023	500.00
EF161659	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	18/08/2023	500.00
EF161660	99997	Veronica Benham	Senior Security Rebate	18/08/2023	200.00
EF161661	99997	Oonagh Fitzgerald	Senior Security Rebate	18/08/2023	300.00
EF161662	99997	Sandra Cheng	Senior Security Rebate	18/08/2023	100.00
EF161663	99997	Roger Davies	Senior Security Rebate	18/08/2023	500.00
EF161664	99997	Brian Kirby	Senior Security Rebate	18/08/2023	100.00
EF161665	99997	Peter Adkins	Senior Security Rebate	18/08/2023	300.00
EF161666	99997	Stanley Buckley	Senior Security Rebate	18/08/2023	500.00
EF161667	99997	Debra Burke	Senior Security Rebate	18/08/2023	200.00
EF161668	99997	Katy Glavovich	Senior Security Rebate	18/08/2023	300.00
EF161669	99997	Brian John	Senior Security Rebate	18/08/2023	200.00
EF161670	99997	Antonia Morena	Senior Security Rebate	18/08/2023	200.00
EF161671	99997	Barry Johnson	Senior Security Rebate	18/08/2023	500.00
EF161672	99997	Maria Vinci	Senior Security Rebate	18/08/2023	100.00
EF161673	99997	Graham Slessar	Senior Security Rebate	18/08/2023	300.00
EF161674	99997	Michael Burnby	Senior Security Rebate	18/08/2023	300.00



EF161675	99997	Elvia Pizzo	Senior Security Rebate	18/08/2023	300.00
EF161676	99997	Kay Paterson	Senior Security Rebate	18/08/2023	200.00
EF161677	99997	Hilary Taylor	Senior Security Rebate	18/08/2023	160.00
EF161678	99997	Joyce Mathanda	Senior Security Rebate	18/08/2023	500.00
EF161679	99997	Janet Bentley	Senior Security Rebate	18/08/2023	300.00
EF161680	99997	Diana House	Senior Security Rebate	18/08/2023	200.00
EF161681	99997	Mary Summers	Unspent Fund Balance - Hcp Package.	18/08/2023	2,790.14
EF161682	99997	Kerry Lyon	Refund - Kerry Lyon	18/08/2023	119.00
EF161683	99997	Jandakot Volunteer Bush Fire Brigade	Invoice 366 - 19/06/2023	18/08/2023	16,901.64
EF161684	99997	Ato Direct Credit Account	Reimbursement Fees William Wu	18/08/2023	444.00
EF161685	99997	Kathleen Turtur	Artwork / Painting For Cockburn Rap Plan	18/08/2023	700.00
EF161686	99997	Jandakot Volunteer Bushfire Brigade	Jandakot Bushfire Brigade Reimbursement	18/08/2023	1,166.88
EF161687	10154	Australian Taxation Office	Payroll Deductions	18/08/2023	48,068.00
EF161688	10152	Aust Services Union	Payroll Deductions	18/08/2023	803.50
EF161689	10154	Australian Taxation Office	Payroll Deductions	18/08/2023	546,210.00
EF161690	10305	Child Support Agency	Payroll Deductions	18/08/2023	1,536.05
EF161691	10888	Lj Caterers	Catering Services	18/08/2023	4,874.10
EF161692	11001	Local Government Racing & Cemeteries Employees Union Lgrceu	Payroll Deductions	18/08/2023	44.00
EF161693	19726	Health Insurance Fund Of Wa	Payroll Deductions	18/08/2023	1,105.46
EF161694	27874	Smartsalary	Salary Packaging/Leasing Administration	18/08/2023	14,635.10
EF161695	28458	Easi Group	Novated Leasing	18/08/2023	6,524.34
EF161696	27492	Superchoice Services Pty Limited	Payroll Deductions	17/08/2023	1,074,454.00
EF161697	10118	Australia Post	Postage Charges	22/08/2023	59,046.52
EF161698	19533	Woolworths Group Ltd (Woolworths & Big W)	Groceries	22/08/2023	2,699.13
EF161699	26987	Cti Risk Management	Security - Cash Collection	22/08/2023	791.60
EF161700	27420	Cygnnet Workplace Investigations	Consultancy - Human Resources	22/08/2023	6,600.00
EF161701	27724	Active Xchange Pty Ltd	Data Analysis	22/08/2023	5,346.00
EF161702	27930	Be Projects (Wa) Pty Ltd	Construction Services	22/08/2023	450,000.00
EF161703	99996	Julie Knape	Property and Rates related refunds	23/08/2023	600.00
EF161704	99997	Holey Moley Australia Pty Ltd	Grants, Donations & Refunds	23/08/2023	875.00
EF161705	99997	Family Day Care	Fdc Payment W/E 20/08/2023	24/08/2023	63,447.84
EF161706	11794	Synergy	Electricity Usage/Supplies	28/08/2023	46,514.81
EF161707	28571	Perth Energy Pty Ltd	Energy Supply	28/08/2023	45,811.64
EF161708	10082	Armandos Sports	Sporting Goods	28/08/2023	1,283.49
EF161709	10184	Benara Nurseries	Plants	28/08/2023	27,285.40
EF161710	10207	Boc Gases	Gas Supplies	28/08/2023	469.36
EF161711	10209	Boffins Books Boffins Bookshop Pty Ltd T/As Boffins Books	Books	28/08/2023	1,164.96
EF161712	10226	Bridgestone Australia Ltd	Tyre Services	28/08/2023	4,747.30
EF161713	10246	Bunnings Building Supplies Pty Ltd	Hardware Supplies	28/08/2023	2,200.21
EF161714	10287	Centreline Markings	Linemarking Services	28/08/2023	5,060.00
EF161715	10359	Cockburn Painting Service	Painting Supplies/Services	28/08/2023	825.00
EF161716	10384	Proglilly Pty Ltd	Communication Services	28/08/2023	86,998.73
EF161717	10483	Landgate	Mapping/Land Title Searches	28/08/2023	1,433.54
EF161718	10485	Department Of Local Government, Sport & Cultural Industries	State Archives	28/08/2023	5,192.00
EF161719	10535	Workpower Incorporated	Employment Services - Planting	28/08/2023	10,656.09
EF161720	10559	Environmental Industries Pty Ltd	Landscaping Maintenance	28/08/2023	550.00
EF161721	10589	Fines Enforcement Registry	Fines Enforcement Fees	28/08/2023	4,257.00
EF161722	10655	Ghd Pty Ltd	Consultancy Services	28/08/2023	10,450.00
EF161723	10683	Gronbek Security	Locksmith Services	28/08/2023	4,610.67
EF161724	10708	Heavy Automatics Pty Ltd	Equipment Maintenance Services	28/08/2023	3,578.08
EF161725	10783	Jandakot Metal Industries Pty Ltd	Metal Supplies	28/08/2023	10,673.30
EF161726	10827	Kelyn Training Services	Training Services	28/08/2023	2,250.00
EF161727	10878	Abcorp Australasia Pty Ltd	Printing Services	28/08/2023	1,012.00
EF161728	10888	Lj Caterers	Catering Services	28/08/2023	3,220.55
EF161729	10938	Mrp Pest Management	Pest & Weed Management	28/08/2023	2,151.94
EF161730	10942	Mcgees Property	Property Consultancy Services	28/08/2023	15,125.00
EF161731	10944	Mcleods	Legal Services	28/08/2023	3,200.53

EF161732	11022	Native Arc	Grants & Donations	28/08/2023	1,157.48
EF161733	11028	Neverfail Springwater Ltd	Bottled Water Supplies	28/08/2023	97.34
EF161734	11036	Northlake Electrical Pty Ltd	Electrical Services	28/08/2023	37,749.12
EF161735	11077	P & G Body Builders Pty Ltd	Plant Body Building Services	28/08/2023	523.60
EF161736	11182	Premium Brake & Clutch Services Pty Ltd	Brake Services	28/08/2023	20,921.01
EF161737	11247	Richgro Wa	Gardening Supplies	28/08/2023	75.50
EF161738	11274	Rottnest Express	Transport Services	28/08/2023	1,841.80
EF161739	11284	The Royal Life Saving Society Wa Inc Pty Ltd	Training Services	28/08/2023	405.68
EF161740	11307	Satellite Security Services Pty Ltd	Security Services	28/08/2023	24,629.80
EF161741	11308	Boss Industrial Formally Sba Supplies	Hardware Supplies	28/08/2023	1,693.80
EF161742	11449	Spearwood Florist Ultimate Co Pty Ltd	Floral Arrangements	28/08/2023	125.00
EF161743	11483	St John Ambulance Aust Wa Operations	First Aid Courses	28/08/2023	980.00
EF161744	11505	State Library Of Western Australia	Book Supplies	28/08/2023	10,208.00
EF161745	11625	Nutrien Water	Reticulation Supplies	28/08/2023	3,371.08
EF161746	11642	Trailer Parts Pty Ltd	Trailer Parts	28/08/2023	1,873.01
EF161747	11699	Vernon Design Group	Architectural Services	28/08/2023	1,900.00
EF161748	11773	Nutrien Ag Solutions	Chemical Supplies	28/08/2023	983.62
EF161749	11787	Department Of Transport	Vehicle Search Fees	28/08/2023	1,411.70
EF161750	11789	Walga	Advertising/Training Services	28/08/2023	101,159.84
EF161751	11793	Western Irrigation Pty Ltd	Irrigation Services/Supplies	28/08/2023	1,161.44
EF161752	11795	Western Power	Street Lighting Installation & Service	28/08/2023	975,461.11
EF161753	11806	Westrac Pty Ltd	Repairs/Mtnce - Earthmoving Equipment	28/08/2023	283.45
EF161754	11854	Zipform Pty Ltd	Printing Services	28/08/2023	21,493.44
EF161755	12153	Hays Personnel Services Pty Ltd	Employment Services	28/08/2023	5,163.41
EF161756	12295	Stewart & Heaton Clothing Co. Pty Ltd	Clothing Supplies	28/08/2023	1,469.42
EF161757	12672	Norman Disney & Young	Consultancy Services	28/08/2023	7,738.50
EF161758	13068	Standards Australia	Copyright Licensing	28/08/2023	2,222.71
EF161759	13102	Michael Page International (Australia) Pty Ltd	Employment Services	28/08/2023	3,780.21
EF161760	13690	Port School Inc	Grants & Donations	28/08/2023	350.00
EF161761	13825	Jackson Mcdonald	Legal Services	28/08/2023	9,001.30
EF161762	15393	Stratagreen	Hardware Supplies	28/08/2023	242.21
EF161763	15550	Apace Aid Inc	Plants & Landscaping Services	28/08/2023	1,530.00
EF161764	15588	Natural Area Consulting Management Services	Weed Spraying	28/08/2023	495.00
EF161765	15609	Catalyse Pty Ltd	Consultancy Services	28/08/2023	16,500.00
EF161766	15895	Royal Wolf Trading Australia Pty Ltd	Container Hire	28/08/2023	171.60
EF161767	16064	Cms Engineering	Airconditioning Services	28/08/2023	5,416.07
EF161768	16257	The Finishing Touch Gallery	Framing Services	28/08/2023	1,189.00
EF161769	16914	Element Advisory Pty Ltd	Consultancy Services	28/08/2023	3,245.00
EF161770	16985	Wa Premix	Concrete Supplies	28/08/2023	4,790.28
EF161771	18126	Dell Australia Pty Ltd	Computer Hardware	28/08/2023	1,938.20
EF161772	18962	Sealanes (1985) P/L	Catering Supplies	28/08/2023	1,025.50
EF161773	19533	Woolworths Group Ltd (Woolworths & Big W)	Groceries	28/08/2023	737.33
EF161774	19541	Turf Care Wa Pty Ltd	Turf Services	28/08/2023	6,137.19
EF161775	20000	Aust West Auto Electrical Pty Ltd	Auto Electrical Services	28/08/2023	20,159.03
EF161776	20321	Riverjet Pty Ltd	Educing-Cleaning Services	28/08/2023	7,870.50
EF161777	20535	Home-Grown Theatre	Drama Classes	28/08/2023	3,300.00
EF161778	21010	Redman Solutions	Computer Software	28/08/2023	2,402.40
EF161779	21294	Cat Haven	Animal Services	28/08/2023	756.25
EF161780	21665	Mmj Real Estate (Wa) Pty Ltd	Property Management Services	28/08/2023	11,700.31
EF161781	21678	Iannello Designs	Graphic Design	28/08/2023	852.50
EF161782	21744	Jb Hi Fi - Commercial	Electronic Equipment	28/08/2023	2,102.94
EF161783	21747	Unicare Health	Mobility And Home Care Products	28/08/2023	1,115.70
EF161784	21794	Pracsys Management Systems Systems Edge Management Services	Market Research Services	28/08/2023	10,804.75
EF161785	21868	Australian Barbell Company P/L	Fitness Equipment	28/08/2023	15,692.62
EF161786	21934	Phoenix Podiatry	Podiatry Services	28/08/2023	135.00
EF161787	21946	Ryan's Quality Meats	Meat Supplies	28/08/2023	1,208.45
EF161788	22106	Intelife Group	Services - Daip	28/08/2023	5,715.20



EF161789	22112	Fremantle Men's Community Shed Inc	Woodwork/Metalwork	28/08/2023	110.00
EF161790	22553	Brownes Food Operations	Catering Supplies	28/08/2023	176.72
EF161791	22569	Sonic Health Plus Pty Ltd	Medical Services	28/08/2023	1,992.71
EF161792	22589	Jb Hi Fi - Cockburn	Electrical Equipment	28/08/2023	1,122.28
EF161793	22613	Vicki Royans	Artistic Services	28/08/2023	750.00
EF161794	22639	Shatish Chauhan	Training Services - Yoga	28/08/2023	2,140.00
EF161795	22752	Elgas Limited	Gas Supplies	28/08/2023	967.33
EF161796	22806	Chevron Australia Downstream Fuels Pty Ltd	Fuel Supplies	28/08/2023	30,503.62
EF161797	22913	Opal Australian Paper	Envelopes	28/08/2023	3,639.49
EF161798	23457	Totally Workwear Fremantle	Clothing - Uniforms	28/08/2023	17,935.74
EF161799	23570	A Proud Landmark Pty Ltd	Landscape Construction Services	28/08/2023	16,746.40
EF161800	24275	Truck Centre Wa Pty Ltd	Purchase Of New Truck	28/08/2023	103.68
EF161801	24506	Amaranti's Personal Training	Personal Training Services	28/08/2023	1,040.00
EF161802	24643	Bibliotheca Rfid Library Systems Australia Pty Ltd	Purchase Of Library Tags	28/08/2023	654.84
EF161803	24655	Automasters Spearwood	Vehicle Servicing	28/08/2023	8,598.35
EF161804	24736	Zenien	Cctv Camera Licences	28/08/2023	2,541.00
EF161805	24974	Scott Print	Printing Services	28/08/2023	16,625.40
EF161806	25418	Cs Legal	Legal Services	28/08/2023	1,845.50
EF161807	25645	Yelakiti Moort Nyungar Association Inc	Welcome To The Country Performances	28/08/2023	400.00
EF161808	25771	Integral Development Associates Pty Ltd	Training Courses	28/08/2023	9,999.00
EF161809	26067	Sprayking Wa Pty Ltd	Chemical Weed Control Services	28/08/2023	21,568.80
EF161810	26121	Cockburn Community Men's Shed Inc	Fabrication Services	28/08/2023	100.00
EF161811	26257	Paperbark Technologies Pty Ltd	Arboricultural Consultancy Services	28/08/2023	17,242.00
EF161812	26303	Gecko Contracting Turf & Landscape Maintenance	Turf & Landscape Maintenance	28/08/2023	154,056.86
EF161813	26403	Ches Power Group Pty Ltd	Engineering Solutions / Back Up Generato	28/08/2023	2,289.05
EF161814	26442	Bullant Security Pty Ltd Key West Lock Service & Sales	Locksmith & Security Services	28/08/2023	110.00
EF161815	26470	Scp Conservation	Fencing Services	28/08/2023	19,019.00
EF161816	26574	Eva Bellydance	Entertainment - Belly Dancing	28/08/2023	300.00
EF161817	26610	Tracc Civil Pty Ltd	Civil Construction	28/08/2023	827,403.49
EF161818	26656	Environmental Health Australia (Western Australia) Inc.	Membership, Conferences And Training Fo	28/08/2023	2,529.00
EF161819	26677	Australia And New Zealand Recycling Platform Limited	Not- For-Profit Member Services Body	28/08/2023	1,580.90
EF161820	26735	Shane Mcmaster Surveys	Survey Services	28/08/2023	10,780.00
EF161821	26739	Kerb Doctor	Kerb Maintenance	28/08/2023	8,781.96
EF161822	26743	Statewide Turf Services	Turf Renovation	28/08/2023	7,898.00
EF161823	26778	Robert Walters	Recruitment Services	28/08/2023	4,869.16
EF161824	26800	The Goods	Retail	28/08/2023	274.42
EF161825	26812	Brooks Choice Removals	Removalists	28/08/2023	3,234.00
EF161826	26839	Bokashi Composting Australia Pty Ltd	Composting Systems	28/08/2023	6,924.49
EF161827	26843	Ergolink	Ergonomic Office Furniture	28/08/2023	2,472.46
EF161828	26846	Visibility Limited	Disability Services	28/08/2023	1,540.00
EF161829	26875	Australian Institute Of Company Directors	Training/Instruction	28/08/2023	8,800.00
EF161830	26888	Media Engine	Graphic Design, Marketing, Video Product	28/08/2023	954.00
EF161831	26901	Alyka Pty Ltd	Digital Consultancy And Web Development	28/08/2023	5,311.68
EF161832	26940	Floorwest Pty Ltd	Floor Coverings	28/08/2023	10,780.00
EF161833	26946	Av Truck Services Pty Ltd	Truck Dealership	28/08/2023	5,240.33
EF161834	26985	Access Icon Pty Ltd	Drainage Products	28/08/2023	2,953.50
EF161835	27010	Quantum Building Services Pty Ltd	Building Maintenance	28/08/2023	8,641.10
EF161836	27044	Graffiti Systems Australia	Graffiti Removal & Anti-Graffiti Coating	28/08/2023	8,962.31
EF161837	27065	Westbooks	Books	28/08/2023	1,295.98
EF161838	27071	Pro-Am Australia	Swimwear, Aquatic Products	28/08/2023	1,594.43
EF161839	27082	Kulbardi Pty Ltd	Stationery Supplies	28/08/2023	3,131.30
EF161840	27097	Global Trade Sales	Marine Equipment	28/08/2023	26,785.00
EF161841	27098	Q2 (Q-Squared)	Digital Data Service	28/08/2023	2,805.00
EF161842	27130	Motio Play Pty Ltd	Digital Marketing & Software Service Pro	28/08/2023	1,773.07
EF161843	27154	Veolia Recycling & Recovery Pty Ltd	Waste Services	28/08/2023	607.09
EF161844	27177	Rentokil Initial Pty Ltd (Initial Hygiene)	Hygiene	28/08/2023	3,783.14
EF161845	27189	Healthstrong Pty Ltd	Home Care	28/08/2023	792.00

EF161846	27198	Green Promotions Pty Ltd	Promotional Supplies	28/08/2023	1,025.75
EF161847	27231	Civil Survey Solutions Pty Ltd	Consultancy - Engineering	28/08/2023	59,620.00
EF161848	27241	Landscape Elements	Landscaping Services	28/08/2023	693.00
EF161849	27243	Arjohuntleigh Pty Ltd	Supply, Repairs Health Equipemnt	28/08/2023	807.40
EF161850	27253	South West Corridor Development Foundation Incorporated.	Facilitation	28/08/2023	1,100.00
EF161851	27334	Westcare Print	Printing Services	28/08/2023	379.50
EF161852	27362	The Mighty Booths	Photobooth	28/08/2023	699.00
EF161853	27377	Accidental Health And Safety - Perth	First Aid Supplies	28/08/2023	1,315.01
EF161854	27381	Fit For Life Exercise Physiology	Exercise Classes	28/08/2023	1,620.00
EF161855	27423	Mechanical Project Services Pty Ltd	Airconditioning Services	28/08/2023	700.70
EF161856	27427	Home Chef	Cooking/Food Services	28/08/2023	123.13
EF161857	27432	Lg Solutions Pty Ltd	Financial Services	28/08/2023	10,010.00
EF161858	27455	Site Protective Services	Cctv Parts	28/08/2023	151,625.60
EF161859	27479	Vital Interpreting Personnel	Translating Services	28/08/2023	594.00
EF161860	27505	Dec The Malls Pty Ltd	Dispaly Equipment	28/08/2023	11,704.00
EF161861	27507	Serco Facilities Management Pty Ltd	Cleaning Services	28/08/2023	106,065.73
EF161862	27518	Kyocera Document Solutions Australia Pty Ltd	Photocopying Machines	28/08/2023	3,406.36
EF161863	27529	Wa Library Supplies	Library Supplies & Furniture	28/08/2023	315.00
EF161864	27530	Push Mobility	Beach Access Equipment	28/08/2023	27,263.50
EF161865	27534	Ralph Beattie Bosworth	Quantity Survey	28/08/2023	4,345.00
EF161866	27539	Jasmin Carpentry & Maintenance	Carpentry	28/08/2023	18,530.36
EF161867	27548	Standing Fork	Catering	28/08/2023	2,432.10
EF161868	27566	Thuroona Services	Asbestos Removal	28/08/2023	1,108.80
EF161869	27596	Allwest Plant Hire Australia Pty Ltd	Plant Hire And Civil Contracting	28/08/2023	1,152.25
EF161870	27622	Truegrade Medical Supplies	Medical Supplies	28/08/2023	84.50
EF161871	27631	Aquatic Services Wa Pty Ltd	Pool Equipment & Maintenance	28/08/2023	11,577.28
EF161872	27657	Positive Balance Massage	Massage Therapy	28/08/2023	300.00
EF161873	27676	Blue Force Pty Ltd	Security Services	28/08/2023	7,658.12
EF161874	27695	Otm Pty Ltd	Traffic Management	28/08/2023	7,872.50
EF161875	27701	Perth Better Homes	Shade Sails	28/08/2023	59,944.50
EF161876	27794	Domus Nursery	Plant Nursery	28/08/2023	6,136.86
EF161877	27809	Ra-One Pty Ltd	Software	28/08/2023	28,792.50
EF161878	27814	Kinesis	Consultancy - Sustainability	28/08/2023	34,650.00
EF161879	27831	Butler And Brown	Event Management	28/08/2023	23,375.00
EF161880	27856	My Flex Health International	Nursing Services	28/08/2023	124.58
EF161881	27873	Playground Safety Inspectors Australia Pty Ltd (Psia)	Training	28/08/2023	2,200.00
EF161882	27894	Homecare Physiotherapy	Healthcare	28/08/2023	20,618.87
EF161883	27917	Go Doors Advanced Automation	Door Maintenance & Repair	28/08/2023	2,596.91
EF161884	27953	Truckline	Spare Parts, Truck/Trailer	28/08/2023	861.59
EF161885	27965	Stantec Australia Pty Ltd	Engineering Services	28/08/2023	20,047.50
EF161886	27976	Melville Toyota	Motor Cars	28/08/2023	819.79
EF161887	28001	Corsign Wa Pty Ltd	Sign Making Material	28/08/2023	638.00
EF161888	28031	Brandon's Shredding Boxes	Recycling	28/08/2023	100.00
EF161889	28047	Mitchell Garlett	Ceremonial Services	28/08/2023	250.00
EF161890	28049	Copy Magic	Printing Services	28/08/2023	1,684.20
EF161891	28058	Sage Consulting Engineers Pty Ltd	Consultancy - Engineering	28/08/2023	2,084.50
EF161892	28078	Crayon Australia Pty Ltd	Licensing	28/08/2023	3,839.19
EF161893	28136	Shore Water Marine Pty Ltd	Marine Repair & Maintenance Services	28/08/2023	34,749.00
EF161894	28144	Baby Bunting	Sanitary Supplies	28/08/2023	247.00
EF161895	28162	Lift Equip Pty Ltd	Forklift Hire, Sales & Services	28/08/2023	574.62
EF161896	28189	Mercury Messengers Pty Ltd	Courier Service	28/08/2023	346.21
EF161897	28196	Brightmark Group Pty Ltd	Cleaning Services	28/08/2023	14,610.26
EF161898	28197	Lite N Easy Pty Ltd	Food Supplies	28/08/2023	1,772.69
EF161899	28201	Select Fresh	Food Supplies	28/08/2023	523.05
EF161900	28215	Complete Office Supplies Pty Ltd	Stationery	28/08/2023	3,059.25
EF161901	28218	Laminar Capital Pty Ltd	Financial Services	28/08/2023	1,485.00
EF161902	28225	Cybercx Pty Ltd	It Services	28/08/2023	10,725.00



EF161903	28228	Delta Roofing Pty Ltd	Roofing Services	28/08/2023	2,750.00
EF161904	28231	Typeset Pty Ltd	Editorial And Business Communications Se	28/08/2023	2,310.00
EF161905	28233	Western Maze Wa Pty Ltd	Waste Collection Services	28/08/2023	7,381.00
EF161906	28241	Swift Flow Pty Ltd	Plumbing	28/08/2023	30,893.87
EF161907	28246	Hendecare	Nursing Services	28/08/2023	1,077.60
EF161908	28258	Garden Care West	Gardening Services	28/08/2023	1,650.00
EF161909	28264	Garden Organics	Organics Processing	28/08/2023	38,921.39
EF161910	28265	Tree Care Wa	Vegetation Maintenance Services	28/08/2023	41,324.25
EF161911	28270	Volunteer Home Support	Aged Care	28/08/2023	272.80
EF161912	28275	Farrington Dry Cleaners	Dry Cleaning	28/08/2023	230.00
EF161913	28277	Gesha Coffee Co	Coffee Supplies	28/08/2023	1,542.68
EF161914	28297	Techbrain	It Consultancy	28/08/2023	470.80
EF161915	28300	Brayco Commercial Pty Ltd	Fabrication Services	28/08/2023	1,323.00
EF161916	28303	Miracle Recreation Equipment	Playground Equipment	28/08/2023	7,632.90
EF161917	28351	Clever Designs Uniforms	Clothing	28/08/2023	1,031.85
EF161918	28354	Sauna And Steam Wa	Carpentry Services	28/08/2023	16,811.08
EF161919	28359	P&M Automotive Equipment	Hoist Servicing	28/08/2023	368.50
EF161920	28366	Russell Kennedy Lawyers	Legal	28/08/2023	7,590.00
EF161921	28371	Flexi Staff	Employment Services	28/08/2023	34,346.65
EF161922	28378	Advoc8 Grm Pty Ltd	Software	28/08/2023	16,498.90
EF161923	28410	Wa Temporary Fencing Supplies	Hire Fencing	28/08/2023	1,399.20
EF161924	28416	Artistralia	Copyright	28/08/2023	495.00
EF161925	28426	Power Paving Pty Ltd	Paving Services	28/08/2023	1,980.00
EF161926	28432	All Stamps	Stamps	28/08/2023	460.28
EF161927	28437	Building & Industrial Cleaning Services	Cleaning Services	28/08/2023	59,360.57
EF161928	28454	Aussie Natural Spring Water	Water Supplies	28/08/2023	198.72
EF161929	28461	Carealert	Entertainment	28/08/2023	6.49
EF161930	28463	Antree Dnh Pty Ltd	Gardening	28/08/2023	2,257.20
EF161931	28478	Aither Pty Ltd	Consulting	28/08/2023	19,382.00
EF161932	28481	Ink Strategy Pty Ltd	Strategic Planning	28/08/2023	10,395.00
EF161933	28511	Pet Stock South Fremantle	Pet Product Supplier	28/08/2023	530.21
EF161934	28522	Bing Technologies Pty Ltd	Mailing Services	28/08/2023	1,965.17
EF161935	28566	Prime Civil Pty Ltd	Civil Construction	28/08/2023	3,088.80
EF161936	28574	Psg Eyewear	Manufacturer Prescription Safety Glasses	28/08/2023	247.50
EF161937	28576	Yangebup Boxing Club	Boxing Fitness/ Self Defence	28/08/2023	750.00
EF161938	28587	Sos Mechanical Solutions	Mechanical Services (Hvac)	28/08/2023	153,618.30
EF161939	28599	Tessa Dorotich	Artist	28/08/2023	9,000.00
EF161940	28613	Good Blokes Co	Leadership Training	28/08/2023	4,950.00
EF161941	28621	Imprint Plastic	Printing	28/08/2023	453.20
EF161942	28631	Joanne Metcalf	Consultancy	28/08/2023	6,750.00
EF161943	28632	Total Connections Pty Ltd	Hose, Hydraulics & Fire Protection Servi	28/08/2023	3,546.40
EF161944	28637	Site Safe Security Rentals Pty Ltd	Rental Of Security Equipment	28/08/2023	770.00
EF161945	28645	360 Artist Logistics Pty Ltd	Events And Entertainment	28/08/2023	44,000.00
EF161946	28651	Moodjar Holdings Pty Ltd	Cultural Engagement	28/08/2023	15,400.00
EF161947	28652	Omnicom Media Group Australia Pty Ltd Omnicom Media Group Australi	Media And Advertising Services	28/08/2023	836.98
EF161948	28658	Solus	Customised Library Mobile Apps	28/08/2023	33,767.25
EF161949	13476	The Historical Society Of Cockburn	Expenses Reimbursement	28/08/2023	14,000.00
EF161950	88888	Rockingham Park Pty Ltd	Bond refund	28/08/2023	21,409.50
EF161951	99997	Cockburn Cougars Softball Club Lidia Von	Club Recognition Program 2023	28/08/2023	1,500.00
EF161952	99997	Beelair Spirit Association Football Club	Club Recognition Program 2023	28/08/2023	1,500.00
EF161953	99997	Jandakot Jets Junior Football Club Jacki	Club Recognition Program 2023	28/08/2023	500.00
EF161954	99997	Sabina Rahman-Horstman	Employee Reimbursement	28/08/2023	24.20
EF161955	99997	Vj Hartill & Gi Maker	Employee Reimbursement	28/08/2023	139.68
EF161956	99997	Hudson Taylor	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161957	99997	Heath Jones	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161958	99997	Aaron Fitch	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161959	99997	Kylah Jetta	Junior Sport Travel Assistance Grant	28/08/2023	400.00



EF161960	99997	Mikaere Sekles	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161961	99997	Kate Wallington	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161962	99997	Coby Salmon	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161963	99997	Samantha Mathers	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161964	99997	Levi Jetta	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161965	99997	Tyren Marcelino Aliivaa	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161966	99997	Cerys Farnell	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161967	99997	Riley Horner	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161968	99997	Alice Dawson	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161969	99997	Sienna Lewis-Fernandez	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161970	99997	Kale Arena	Junior Sport Travel Assistance Grant	28/08/2023	400.00
EF161971	99997	Gilberto Ierace	Senior Security Rebate	28/08/2023	500.00
EF161972	99997	Ines Babic	Senior Security Rebate	28/08/2023	300.00
EF161973	99997	Kerry Bradley	Senior Security Rebate	28/08/2023	300.00
EF161974	99997	Paul Fletcher	Senior Security Rebate	28/08/2023	100.00
EF161975	99997	Alison Applegate	Senior Security Rebate	28/08/2023	300.00
EF161976	99997	Maureen Clissa	Senior Security Rebate	28/08/2023	100.00
EF161977	99997	Elisabeth Brown	Senior Security Rebate	28/08/2023	300.00
EF161978	99997	Marie Grantham	Senior Security Rebate	28/08/2023	200.00
EF161979	99997	Robert Bull	Senior Security Rebate	28/08/2023	100.00
EF161980	99997	Kevin Clark	Senior Security Rebate	28/08/2023	100.00
EF161981	99997	Ian Mcdonald	Senior Security Rebate	28/08/2023	500.00
EF161982	99997	Kitty Black	Invoice 1020 - 21/08/2023	28/08/2023	200.00
EF161983	99997	Hannah And Clayton Neillings	Bird Bath Rebate - H Neillings	28/08/2023	39.99
EF161984	99997	Paul Kruining	Composting Rebate	28/08/2023	50.00
EF161985	99997	Tanya Jaceglav	Composting Rebate	28/08/2023	50.00
EF161986	99997	David Stalder (Sabrina Ulmi)	Composting Rebate	28/08/2023	50.00
EF161987	99997	Rodney Palmer	Composting Rebate	28/08/2023	50.00
EF161988	99997	Anita Hill	Composting Rebate	28/08/2023	50.00
EF161989	99997	Elizabeth Antonio	Bird Bath Rebate - Elizabeth Antonio	28/08/2023	50.00
EF161990	99997	Harish Kizhakkekara	Crossover Claim	28/08/2023	500.00
EF161991	99997	Bj And Kj Carmichael	Bird Bath Rebate	28/08/2023	8.99
EF161992	99997	Nami Osaki Trading As Namisartrroom	Invoice 000214 Mochi Making Workshop	28/08/2023	700.00
EF161993	99997	Caitlian Yorkshire	First Aid Course Reimbursement	28/08/2023	97.00
EF161994	99997	Kaitlin Spowart	Nappy And Sanitary Product Rebate	28/08/2023	100.00
EF161995	99997	Leigh Mckellar	Invoice Inv00033 - 13/06/2023	28/08/2023	600.00
EF161996	99997	John And Chris Hickey	Pen Fee Refund Request	28/08/2023	1,260.34
EF161997	99997	Leon And Janelle Veale	Pen Fee Refund Request - E188	28/08/2023	1.00
EF161998	99997	Li Wei	Bird Bath Rebate - L Wei	28/08/2023	27.58
EF161999	99997	Jonathon De Madleigh	Composting Rebate	28/08/2023	50.00
EF162000	99997	Wilson Winner	Crossover Claim	28/08/2023	500.00
EF162001	99997	Lingee So	Nappy And Sanitary Product Rebate	28/08/2023	48.00
EF162002	99997	Kn & Em Lewis	Compost Bin Rebate	28/08/2023	50.00
EF162003	99997	Rj And Je Tregonning	Compost Bin Rebate Form	28/08/2023	50.00
EF162004	99997	Rafeena Boyle	- Staff Planting For S&E, Env Ops And Go	28/08/2023	44.94
EF162005	99997	South Lake Ottley Family & Ottley Centre	Bus Hire Subsidy	28/08/2023	100.00
EF162006	99997	Rafeena Boyle	Catering And Supplies For Nature Discove	28/08/2023	69.80
EF162007	99997	Rafeena Boyle	Catering Supplies For Morning Tea With A	28/08/2023	47.80
EF162008	99997	Rh Ja Johnson	Hiroshima Day Ceremony	28/08/2023	250.00
EF162009	99997	Cassidy Mcalpine	Bird Bath Rebate	28/08/2023	50.00
EF162010	99997	Rebecca Jones	Compost Bin Rebate	28/08/2023	50.00
EF162011	99997	Alice Knight	Nappy And Sanitary Product Rebate	28/08/2023	50.00
EF162012	99997	Mark And Lynne Taylor	Compost Bin Rebate	28/08/2023	50.00
EF162013	99997	Kelly M Forrest	Nappy And Sanitary Product Rebate	28/08/2023	71.42
EF162014	99997	Duncan Matthew Axten	Compost Bin Rebate	28/08/2023	50.00
EF162015	99997	Donna Lee Taranto	Nappy And Sanitary Product Rebate	28/08/2023	50.00
EF162016	99997	Carly Marie	Nappy And Sanitary Product	28/08/2023	100.00



EF162017	99997	Rebecca Mason	Bird Bath Rebate	28/08/2023	50.00
EF162018	99997	Jessica Paulin	Nappy And Sanitary Product Rebate	28/08/2023	68.00
EF162019	99997	Roberta Bunce	Reimbursements Of Refreshments	28/08/2023	30.47
EF162020	99997	Mahendra Sanner	Crossover Rebate	28/08/2023	500.00
EF162021	99997	Yan Ting Hilda Li	Crossover Rebate	28/08/2023	500.00
EF162022	99997	Flex Events	Invoice Inv0275 - Flex Events	28/08/2023	1,769.00
EF162023	99997	Sj Ayre Plumbing Pty Ltd	Invoice 30336	28/08/2023	687.50
EF162024	99997	Friends Of Woodman Point Recreation Camp	Invoice Fwprc 062	28/08/2023	725.00
EF162025	99997	Kylie Sheree Howarth	Invoice 231 - 20/08/2023	28/08/2023	385.00
EF162026	99997	R&N Penfold	Crossover Claim - R Penfold	28/08/2023	500.00
EF162027	99997	Simon Phillips	Crossover Claim - S Phillips	28/08/2023	500.00
EF162028	99997	Damiano De Gennaro	Crossover Rebate - 81 Curven Rd Hamilton	28/08/2023	500.00
EF162029	99997	Jeremy Paul Parkin And Anne-Maree Parkin	Compost Bin Rebate	28/08/2023	50.00
EF162030	99997	Brett Mcdonald	Ndis Worker Clearance	28/08/2023	145.00
EF162031	99997	Cockburn State Emergency Service Unit (I	Lggs Reimbursement	28/08/2023	3,728.55
EF162032	99997	A Peck And A Warne	Parking For Event	28/08/2023	9.50
EF162033	99997	Joanne L Egitto	Nappy And Sanitary Product Rebate	28/08/2023	50.00
EF162034	99997	Artristralia	Invoice 00012336	28/08/2023	275.00
EF162035	99997	Cockburn Cougars Softball Club	Minor Capital Works Grant	28/08/2023	2,183.06
EF162036	99997	Vj Hartill & Gf Maker	Turtle Tracking Program And Educational	28/08/2023	227.54
EF162037	99997	Geok San Toh	Compost Bin Rebate	28/08/2023	50.00
EF162038	99997	Aai Limited T/As Gio	Ref Claim Number/S G727737g	28/08/2023	341.30
EF162039	99997	Alison Clare Touzel	Nappy And Sanitary Product Rebate	28/08/2023	50.00
EF162040	99997	Coogee Beach Surf Life Saving Club Inc	Pool Hire Paid Twice	28/08/2023	154.60
EF162041	99997	Craig Dartnell	Cctv Residentail Rebate	28/08/2023	500.00
EF162042	99997	Ozgur Tasyurek	Cctv Residentail Rebate	28/08/2023	500.00
EF162043	99997	Barbara Vincent	Cctv Residentail Rebate	28/08/2023	500.00
EF162044	99997	Alana Fluit	Threatened Species Bake Off	28/08/2023	133.00
EF162045	99996	Luana Proietti	Property and Rates related refunds	28/08/2023	62.50
EF162046	99996	Kristie Di Loreto	Property and Rates related refunds	28/08/2023	56.65
EF162047	99996	Danmar Homes Pty Ltd	Property and Rates related refunds	28/08/2023	1,615.81
EF162048	99996	Cristie Nominees Pty Ltd T/A Glenway Hom	Property and Rates related refunds	28/08/2023	7,178.92
EF162049	99996	Settlement Talk Trust Account	Property and Rates related refunds	28/08/2023	906.00
EF162050	99996	Revenuewa	Property and Rates related refunds	28/08/2023	739.00
EF162051	99996	Alireza Ahmadi	Property and Rates related refunds	28/08/2023	168.30
EF162052	99996	Luke A Eoannidis	Property and Rates related refunds	28/08/2023	298.00
EF162053	99996	Estate Of Sylvia Frances Lindau	Property and Rates related refunds	28/08/2023	1,982.41
EF162054	99996	Conwillary Pty Ltd	Property and Rates related refunds	28/08/2023	1,746.00
EF162055	99996	Emma Stevenson	Property and Rates related refunds	28/08/2023	100.00
EF162056	99996	Action Sheds Australia Pty Ltd	Property and Rates related refunds	28/08/2023	10,675.00
EF162057	99996	Jodie Barnes	Property and Rates related refunds	28/08/2023	490.00
EF162058	99996	Lisa Van Der Wielen	Property and Rates related refunds	28/08/2023	110.00
EF162059	99996	Manoj Kumar Mandal	Property and Rates related refunds	28/08/2023	222.00
EF162060	99996	Perth One Real Estate	Property and Rates related refunds	28/08/2023	480.67
EF162061	99996	Vivid Property Perth	Property and Rates related refunds	28/08/2023	424.29
EF162062	99996	Patrick J Mcgrath	Property and Rates related refunds	28/08/2023	2,074.96
EF162063	11867	Kevin John Allen	Elected Member Sitting Fees & Allowances	28/08/2023	2,764.71
EF162064	12740	Logan Howlett	Elected Member Sitting Fees & Allowances	28/08/2023	11,901.26
EF162065	19059	Carol Reeve-Fowkes	Elected Member Sitting Fees & Allowances	28/08/2023	2,767.80
EF162066	25353	Phillip Eva	Elected Member Sitting Fees & Allowances	28/08/2023	2,756.07
EF162067	27326	Michael Separovich	Elected Member Sitting Fees & Allowances	28/08/2023	2,752.03
EF162068	27327	Chontelle Stone	Elected Member Sitting Fees & Allowances	28/08/2023	2,763.19
EF162069	27871	Tom Widenbar	Elected Member Sitting Fees & Allowances	28/08/2023	4,712.49
EF162070	27872	Phoebe Corke	Elected Member Sitting Fees & Allowances	28/08/2023	2,758.86
EF162071	28238	Tarun Dewan	Elected Member Sitting Fees & Allowances	28/08/2023	2,746.67
EF162072	11758	Water Corp Utility Account Only - Please Refer To 11760 When Raising	Water Usage / Sundry Charges	28/08/2023	4,683.62
EF162073	11760	Water Corporation	Sewer Easement	28/08/2023	30,952.35

EF162074	10118	Australia Post	Postage Charges	29/08/2023	12,798.36
EF162075	26987	Cti Risk Management	Security - Cash Collection	29/08/2023	220.75
EF162076	27908	Raubex Construction	Engineering Civil	29/08/2023	849,140.07
EF162077	99997	Holey Moley Australia Pty Ltd	Invoice 60912428 (Balance)	30/08/2023	275.00
TOTAL OF 852 EFT PAYMENTS					13,139,722.30
LESS: CANCELLED EFT PAYMENTS					
EF160263	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	10/08/2023	-200.00
EF160846	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	2/08/2023	-1,100.00
EF160856	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	2/08/2023	-35.55
EF161117	28181	Seaview Rentals	Aquarium Servicing	2/08/2023	-196.00
EF161192	99996	Rates And Property Related Eft Refunds (Not Bonds)	Rates And Property Related Refunds	8/08/2023	-62.50
EF161598	99996	Rates And Property Related Eft Refunds (Not Bonds)	Rates And Property Related Refunds	23/08/2023	-600.00
EF161629	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	28/08/2023	-50.00
EF161651	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	18/08/2023	-1,500.00
EF161653	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	18/08/2023	-1,500.00
EF161659	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	21/08/2023	-500.00
EF161576	99997	Coc Grants, Donations & Refunds	Grants, Donations & Refunds	24/08/2023	-62.50
TOTAL CANCELLED EFT PAYMENT					-5,806.55
TOTAL EFT PAYMENTS (EXCL. CANCELLED PAYMENTS)					13,133,915.75
ADD: BANK FEES					
BPAY BATCH FEE					6.30
MERCHANT FEES COC					9981.73
MERCHANT FEES MARINA					500.80
MERCHANT FEES ARC					3,225.28
MERCHANT FEES VARIOUS OUT CENTRES					4,565.40
NATIONAL BPAY CHARGE					10,389.76
RTGS/ACLR FEE					
NAB TRANSACT FEE					83.40
MERCHANDISE / OTHER FEES					
					28,752.67
ADD: CREDIT CARD PAYMENTS					90,330.34
ADD: PAYROLL PAYMENTS					
COC-03/08/23 Pmt 000238261161 City of Cockburn					7/08/2023 928.23
COC-06/08/23 Pmt 000238403808 City of Cockburn					9/08/2023 1,458.41
COC-07/08/23 Pmt 000238255020 City of Cockburn					7/08/2023 117.80
COC-07/08/23 Pmt 000239955038 City of Cockburn					30/08/2023 2,086.57
COC-08/08/23 Pmt 000238369759 City of Cockburn					8/08/2023 665.16
COC-09/08/23 Pmt 000238407543 City of Cockburn					9/08/2023 140.40
COC-11/08/23 Pmt 000238931122 City of Cockburn					16/08/2023 7,336.83
COC-13/08/23 Pmt 000238970728 City of Cockburn					16/08/2023 1,722,301.18
COC-14/08/23 Pmt 000239027841 City of Cockburn					17/08/2023 4,340.36
COC-16/07/23 Pmt 000237879829 City of Cockburn					2/08/2023 3,044.70
COC-17/08/23 Pmt 000239082909 City of Cockburn					17/08/2023 2,785.10



COC-18/08/23 Pmt 000239174349 City of Cockburn	18/08/2023	1,061.52
COC-24/08/23 Pmt 000239568393 City of Cockburn	24/08/2023	109.82
COC-27/08/23 Pmt 000239994469 City of Cockburn	30/08/2023	1,749,321.05
COC-28/07/23 Pmt 000238262952 City of Cockburn	7/08/2023	3,591.19
COC-30/07/23 Pmt 000237934299 City of Cockburn	2/08/2023	1,713,288.64
COC-31/08/23 Pmt 000240171411 City of Cockburn	31/08/2023	383.30
		5,212,960.26
TOTAL PAYMENTS MADE FOR THE MONTH		18,465,959.02



Credit Card Transactions Report

Transactions Post Date Between 29-Jun-2023 and 28-Jul-2023

Reference	Date	Service Provider	Card Liability	Description
Acting CEO			329.21	
000747	19/07/2023	UBER *EATS	47.70	Meeting/Workshop Catering
000747	19/07/2023	UBER* EATS	229.40	Meeting/Workshop Catering
000747	24/07/2023	WILSON PARKING AUSTRAL	38.48	Parking Expenses
000747	26/07/2023	CPP CULTURAL CENTRE	13.63	Parking Expenses
ACTING MANAGER OF DEVELOPMENT SERVICES			511.94	
000749	3/07/2023	OFFICEWORKS	511.94	Supplies and Materials Purchases
Adult Services Coordinator			597.73	
000759	29/06/2023	GRAVITY FILMS	165.00	Application, Licence, Registration Fees
000759	4/07/2023	RED DOT STORES	30.60	Supplies and Materials Purchases
000759	6/07/2023	MISS MAUD	197.90	Meeting/Workshop Catering
000759	6/07/2023	THE REJECT SHOP	27.50	Supplies and Materials Purchases
000759	7/07/2023	WOOLWORTHS 4367	40.39	Meeting/Workshop Catering
000759	11/07/2023	WORDMINT	12.99	Supplies and Materials Purchases
000759	12/07/2023	WOOLWORTHS 4367	16.10	Meeting/Workshop Catering
000759	17/07/2023	GAN ZHE ZHI PTY LTD	60.00	Meeting/Workshop Catering
000759	17/07/2023	SPACETOCO VENUE HIRE	47.25	Hire of Equipment and Facilities
Art and Culture Coordinator			882.00	
000780	30/06/2023	THE FINISHING TOUCH	882.00	Supplies and Materials Purchases
Branch Manager - Spearwood Library			1,015.30	
000782	5/07/2023	NEVERFAIL SPRINGWTR	46.20	Supplies and Materials Purchases
000782	6/07/2023	BIG W 0455	7.70	Supplies and Materials Purchases
000782	6/07/2023	MYO*GREEN WORLD INDOOR MR CLIV	207.90	Professional Services
000782	7/07/2023	NEVERFAIL SPRINGWTR	46.20	Supplies and Materials Purchases
000782	27/07/2023	SECURE PARKING BARRACK MR CLIVE	18.00	Parking Expenses
000782	28/07/2023	Boffins Bookshop	689.30	Supplies and Materials Purchases

KSHAH

Page 1 of 17

21-Aug-2023



Branch Support Librarian**962.40**

000773	3/07/2023	NEWS LIMITED	72.00	Supplies and Materials Purchases
000773	7/07/2023	BP EX THOMSNS L 5992	10.80	Office Supplies
000773	12/07/2023	AMAZON AU RETAIL	34.68	Supplies and Materials Purchases
000773	12/07/2023	Booktopia Pty Ltd	507.74	Supplies and Materials Purchases
000773	13/07/2023	MISS MAUD	201.90	Meeting/Workshop Catering
000773	14/07/2023	Booktopia Pty Ltd	-25.97	Supplies and Materials Purchases
000773	14/07/2023	Booktopia Pty Ltd	-30.75	Supplies and Materials Purchases
000773	17/07/2023	KMART	86.00	Supplies and Materials Purchases
000773	18/07/2023	FAIRFAX SUBSCRIPTIONS	99.00	Supplies and Materials Purchases
000773	19/07/2023	YELLOW RAVEN CAFE	3.50	Supplies and Materials Purchases
000773	25/07/2023	YELLOW RAVEN CAFE	3.50	Supplies and Materials Purchases

Chief of Community Services**3,817.10**

000799	5/07/2023	LOCAL GOVERNEMENT MANA MR DAVID	1,200.00	Conferences and Seminars
000799	7/07/2023	CITY OF PERTH PARKING- MR DAVID J	11.11	Parking Expenses
000799	10/07/2023	NEWS LIMITED	40.00	Subscriptions and Memberships
000799	17/07/2023	Rubra On The Swan	15.80	Meeting/Workshop Catering
000799	17/07/2023	WANEWSDTI	84.00	Subscriptions and Memberships
000799	17/07/2023	WANEWSDTI	37.19	Subscriptions and Memberships
000799	18/07/2023	LOCAL GOVERNEMENT MANA MR DAVID	2,400.00	Conferences and Seminars
000799	18/07/2023	SQ *CAFFISSIMO PHOENIX MR DAVID	20.90	Meeting/Workshop Catering
000799	28/07/2023	WILSON PARKING PER031 MR DAVID J	8.10	Parking Expenses

Chief Operations Officer**2,014.33**

000746	29/06/2023	WA LOCAL GOVERNMENT	638.00	Training & Professional Development
000746	4/07/2023	LOCAL GOVERNEMENT MANA	531.00	Subscriptions and Memberships
000746	5/07/2023	Subway Spearwood 19850	56.00	Meeting/Workshop Catering
000746	7/07/2023	COOGEE BECH SLSC INC	585.00	Events and Functions
000746	13/07/2023	TOWN OF CAMBRIDGE	11.50	Parking Expenses
000746	17/07/2023	CITY OF FREMANTLE	3.90	Parking Expenses
000746	21/07/2023	WANEWSDTI	28.00	Subscriptions and Memberships
000746	25/07/2023	Rumbles Cafe	160.93	Meeting/Workshop Catering

Child Care Services Manager**1,687.85**

KSHAH

Page 2 of 17

21-Aug-2023

000794	5/07/2023	MYO*Harmony Kids	493.00	Subscriptions and Memberships
000794	12/07/2023	MYO*Harmony Kids	780.00	Subscriptions and Memberships
000794	24/07/2023	FAMILYDAYCAREAUSTRALIA	414.85	Professional Services

Citizenship and Civic Services Superviso **561.38**

000776	5/07/2023	THE GOURMET FOOD MAR	316.63	Meeting/Workshop Catering
000776	25/07/2023	BWS LIQUOR 4097	244.75	Meeting/Workshop Catering

City Facilities Coordinator **1,884.26**

000772	29/06/2023	Jaycar Electronics	199.00	Supplies and Materials Purchases
000774	29/06/2023	COLES 0494	49.35	Meeting/Workshop Catering
000774	30/06/2023	Inkjet Wholesale	101.00	Supplies and Materials Purchases
000774	6/07/2023	Jaybel Office Choice	178.48	Supplies and Materials Purchases
000774	10/07/2023	Jaybel Office Choice	-178.48	Supplies and Materials Purchases
000774	10/07/2023	PARKER BLACK FORREST	399.96	Supplies and Materials Purchases
000774	10/07/2023	TENNIS WAREHOUSE AUS	498.00	Supplies and Materials Purchases
000774	19/07/2023	CITY OF COCKBURN	147.00	Bank and Other Fees
000774	20/07/2023	PARKER BLACK FORREST	489.95	Supplies and Materials Purchases

City Facilities Manager **484.46**

000771	30/06/2023	HEATS LCLH PTY LTD	12.00	Meeting/Workshop Catering
000771	13/07/2023	PARKER BLACK FORREST	472.46	Supplies and Materials Purchases

Civil Infrastructure Manager **780.76**

000808	30/06/2023	BP EXP CURRAMBINE 6427	113.00	Motor Vehicle Expenses
000808	4/07/2023	Dick Smith DLRGMRMJ	53.85	Equipment Purchases
000808	18/07/2023	BUNNINGS 303000	16.00	Equipment Purchases
000828	18/07/2023	Dick Smith BUEHGJ7	99.00	Disputed Transaction
000808	25/07/2023	WESTERN POWER	498.91	Supplies and Materials Purchases

Cockburn ARC Manager **4,409.13**

000797	30/06/2023	BIG W 0444	16.00	Office Supplies
000797	6/07/2023	QANTAS	887.13	Travel and Accommodation
000797	6/07/2023	SMART CONNECTION CONS	1,548.88	Conferences and Seminars
000797	7/07/2023	QANTAS	637.00	Travel and Accommodation
000797	7/07/2023	SYSTEMOLOGY-SYSTEMHUB	754.50	Subscriptions and Memberships



000797	13/07/2023	GRILLD PTY LTD - COCKB	125.50	Meeting/Workshop Catering
000797	18/07/2023	WOOLWORTHS 4394	99.75	Events and Functions
000797	18/07/2023	WOOLWORTHS 4394	14.00	Supplies and Materials Purchases
000797	19/07/2023	NEXTDAYSAFETY.COM.AU	242.00	Supplies and Materials Purchases
000797	20/07/2023	COCKBURN ARC	147.00	Program Costs
000797	20/07/2023	COCKBURN ARC	-147.00	Program Costs
000797	28/07/2023	PURE SOUTH DINING	84.37	Conferences and Seminars

Cockburn Parenting Services Coordinator**110.00**

000762	30/06/2023	SPACETOCO VENUE HIRE	110.00	Hire of Equipment and Facilities
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Collection Development Librarian**1,354.12**

000757	3/07/2023	BIG W 0455	20.00	Supplies and Materials Purchases
000757	17/07/2023	BIGW ONLINE	42.00	Supplies and Materials Purchases
000757	17/07/2023	Booktopia Pty Ltd	352.25	Supplies and Materials Purchases
000757	17/07/2023	SP JB HI-FI ONLINE	637.44	Supplies and Materials Purchases
000757	28/07/2023	BIG W 0455	28.00	Supplies and Materials Purchases
000757	28/07/2023	Booktopia Pty Ltd	117.98	Supplies and Materials Purchases
000757	28/07/2023	SP JB HI-FI ONLINE	156.45	Supplies and Materials Purchases

Communications and Marketing Manager**2,031.07**

000750	30/06/2023	LinkedIn Ads 844225402 MRS S SEYM	110.00	Advertising
000750	3/07/2023	DROPBOX*SY13532VXF9Q	18.69	Subscriptions and Memberships
000750	3/07/2023	FACEBK *AU8NBQBMT2	297.60	Advertising
000750	3/07/2023	SPEECHIFY.COM/RECEIPT MRS S SEYM	209.00	Program Costs
000750	6/07/2023	OFFICEWORKS	599.38	Equipment Purchases
000750	11/07/2023	NETREGISTRY	70.79	Subscriptions and Memberships
000750	11/07/2023	OFFICEWORKS	37.95	Equipment Purchases
000750	13/07/2023	FACEBK *LNPMVF8P2	40.00	Advertising
000750	13/07/2023	INTNL TRANSACTION FEE MRS S SEYM	0.07	Bank and Other Fees
000750	13/07/2023	PIXLR.COM Inmage Lab MRS S SEYM	2.99	Subscriptions and Memberships
000750	14/07/2023	FAIRFAX SUBSCRIPTIONS MRS S SEYM	59.00	Subscriptions and Memberships
000750	17/07/2023	ASANA.COM	505.73	Subscriptions and Memberships
000750	17/07/2023	SUBLY UK	25.00	Subscriptions and Memberships
000750	26/07/2023	INTNL TRANSACTION FEE MRS S SEYM	0.04	Bank and Other Fees
000750	26/07/2023	LNK.BIO	1.47	Subscriptions and Memberships

000750	27/07/2023	BITLY.COM	52.06	Subscriptions and Memberships
000750	27/07/2023	INTNL TRANSACTION FEE MRS S SEYM	1.30	Bank and Other Fees

Community Development Coordinator 2,286.35

000753	3/07/2023	LOCAL GOVERNEMENT MANA	185.00	Subscriptions and Memberships
000753	4/07/2023	LOCAL GOVERNEMENT MANA	185.00	Subscriptions and Memberships
000753	11/07/2023	DMIRS - ONLINE PAYMENT	148.00	Bank and Other Fees
000753	11/07/2023	Subway Jankadot	265.50	Meeting/Workshop Catering
000753	17/07/2023	SPACETOCO VENUE HIRE	152.00	Hire of Equipment and Facilities
000753	19/07/2023	NAUT	127.50	Meeting/Workshop Catering
000753	21/07/2023	K & C FORSTER PL	629.25	Meeting/Workshop Catering
000753	24/07/2023	QC AND BT PTY LTD	344.10	Meeting/Workshop Catering
000753	26/07/2023	WOOLWORTHS 4367	250.00	Program Costs

Community Safety Manager 595.73

000812	27/07/2023	EZI*Aha! Consulting JIN CHENG WU	580.83	Training & Professional Development
000812	28/07/2023	Subway Beeliar JIN CHENG WU	14.90	Meeting/Workshop Catering

Coordinator Work Health and Safety 810.71

000781	14/07/2023	BIG W 0447	59.45	Office Supplies
000781	14/07/2023	MENTAL HEALTH FIRST	39.00	Supplies and Materials Purchases
000781	14/07/2023	OFFICEWORKS	419.00	Office Supplies
000781	17/07/2023	LIVEPLAYGO.COM	-2.95	Disputed Transaction
000781	17/07/2023	LIVEPLAYGO.COM	-19.18	Disputed Transaction
000781	17/07/2023	LIVEPLAYGO.COM	-19.18	Disputed Transaction
000781	17/07/2023	LIVEPLAYGO.COM	-19.18	Disputed Transaction
000781	17/07/2023	THE REJECT SHOP 6633	33.75	Supplies and Materials Purchases
000781	19/07/2023	Portuguese Delights	80.00	Meeting/Workshop Catering
000781	21/07/2023	Portuguese Delights	85.00	Meeting/Workshop Catering
000781	21/07/2023	Portuguese Delights	80.00	Meeting/Workshop Catering
000781	21/07/2023	Portuguese Delights	75.00	Meeting/Workshop Catering

Customer Experience and Marketing Lead 938.59

CC83866	29/06/2023	COLES 0490	44.10	Supplies and Materials Purchases
CC84464	30/06/2023	YELLOW RAVEN CAFE	39.95	Meeting/Workshop Catering
CC84465	30/06/2023	BUNNINGS 729000	89.40	Supplies and Materials Purchases



CC84431	3/07/2023	BIG W 0444	19.00	Supplies and Materials Purchases
CC84216	7/07/2023	KMART	169.73	Supplies and Materials Purchases
CC84220	7/07/2023	YELLOW RAVEN CAFE	69.20	Meeting/Workshop Catering
CC84250	7/07/2023	YELLOW RAVEN CAFE	16.40	Meeting/Workshop Catering
CC84172	10/07/2023	AMAZON MARKETPLACE AU	68.89	Supplies and Materials Purchases
CC84206	10/07/2023	REDBUBBLE	61.42	Supplies and Materials Purchases
CC84208	10/07/2023	COLES 0490	28.00	Supplies and Materials Purchases
CC84056	12/07/2023	FACEBK *JBK59SKYC2	33.67	Advertising
CC84390	17/07/2023	INTNL TRANSACTION FEE	0.26	Bank and Other Fees
CC84394	17/07/2023	CAMPSITE PRO	10.24	Subscriptions and Memberships
CC84403	17/07/2023	FACEBK *P4HUHRPHE2	3.51	Advertising
CC84284	20/07/2023	FACEBK *DAJ7XRFHE2	3.30	Advertising
CC84289	20/07/2023	Jaycar Jandakot	49.90	Equipment Purchases
CC84297	20/07/2023	CRICUT	13.99	Subscriptions and Memberships
CC84306	20/07/2023	FACEBK *V897KSXGE2	3.30	Advertising
CC84264	21/07/2023	FACEBK *EDFBASTHE2	4.40	Advertising
CC84269	21/07/2023	BUNNINGS GROUP LTD	88.62	Supplies and Materials Purchases
CC84194	24/07/2023	FACEBK *FNMAXSXE2	9.90	Advertising
CC84218	24/07/2023	BUNNINGS 729000	91.61	Supplies and Materials Purchases
CC84232	24/07/2023	FACEBK *V3YEGS3JE2	6.60	Advertising
CC84090	26/07/2023	FACEBK *NU5U4SFHE2	13.20	Advertising

Customer Experience Coordinator 119.28

000789	30/06/2023	Dominos Estore Spearwo	90.04	Meeting/Workshop Catering
000789	14/07/2023	CHATBASE.CO	28.53	Subscriptions and Memberships
000789	14/07/2023	INTNL TRANSACTION FEE	0.71	Bank and Other Fees

Customer Experience Coordinator - ARC 3,933.55

000768	30/06/2023	OFFICEWORKS	47.29	Office Supplies
000768	30/06/2023	OFFICEWORKS	11.00	Office Supplies
000768	3/07/2023	AUSACTIVE	325.00	Training & Professional Development
000768	3/07/2023	BIG W 0444	85.00	Supplies and Materials Purchases
000768	3/07/2023	Google ADS7377651407	223.52	Advertising
000768	3/07/2023	Google CLOUD PNZJJ	56.73	Advertising
000768	3/07/2023	INTNL TRANSACTION FEE MS CAROLIN	4.85	Bank and Other Fees
000768	3/07/2023	KMART 1362	100.00	Equipment Purchases



000768	3/07/2023	POS BUSINESS SYSTEMS	109.00	Equipment Purchases
000768	3/07/2023	QUICKTAPSURVEY	194.07	Subscriptions and Memberships
000768	3/07/2023	SLIMLINE WAREHOUSE	70.90	Equipment Purchases
000768	3/07/2023	SP DESKY 0312	264.41	Equipment Purchases
000768	4/07/2023	SUCCESS HEALTH P/L	20.93	Supplies and Materials Purchases
000768	5/07/2023	INTNL TRANSACTION FEE MS CAROLIN	13.45	Bank and Other Fees
000768	5/07/2023	KEEPME PTE LTD	538.03	Subscriptions and Memberships
000768	6/07/2023	FITNESS.EDU.AU	179.40	Subscriptions and Memberships
000768	7/07/2023	INTNL TRANSACTION FEE MS CAROLIN	4.32	Bank and Other Fees
000768	7/07/2023	OUTGROW	172.80	Subscriptions and Memberships
000768	7/07/2023	Tickets-AUSactive Stat MS CAROLINE L	68.95	Training & Professional Development
000768	10/07/2023	Google CLOUD FKwDJB	200.00	Application, Licence, Registration Fees
000768	11/07/2023	FACEBK *CV3MRQ76Z2	44.00	Advertising
000768	11/07/2023	iStock.com	93.50	Subscriptions and Memberships
000768	13/07/2023	COCKBURN ARC	-126.00	Program Costs
000768	13/07/2023	FACEBK *EHTDGST5Z2	44.00	Advertising
000768	14/07/2023	WOOLWORTHS 4394	31.95	Events and Functions
000768	17/07/2023	BUNNINGS 303000	34.70	Equipment Purchases
000768	17/07/2023	Google CLOUD XF9HVT	500.00	Application, Licence, Registration Fees
000768	21/07/2023	FACEBK *A2G4QST5Z2	29.01	Advertising
000768	24/07/2023	ATI MIRAGE TRAINING	387.00	Training & Professional Development
000768	26/07/2023	CITY OF PERTH PARKING- MS CAROLIN	10.60	Parking Expenses
000768	28/07/2023	INTNL TRANSACTION FEE MS CAROLIN	4.76	Bank and Other Fees
000768	28/07/2023	QUICKTAPSURVEY	190.38	Subscriptions and Memberships

Events Coordinator 106.41

000760	29/06/2023	OFFICEWORKS 0620	86.41	Office Supplies
000760	3/07/2023	A JS COSTUME HIRE	20.00	Supplies and Materials Purchases

Events Officer 8.00

000795	11/07/2023	THE REJECT SHOP	8.00	Events and Functions
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EXECUTIVE CORPORATE AFFAIRS 289.00

000805	28/07/2023	BIGW ONLINE	289.00	Equipment Purchases
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Executive Corporate Affairs • Corporate 0.99

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CC84405	3/07/2023	INTNL TRANSACTION FEE	0.81	Bank and Other Fees
000805	3/07/2023	THE BIRTHPLACE OF PEPS	32.58	Disputed Transaction
000805	6/07/2023	THE BIRTHPLACE OF PEPS	-32.40	Disputed Transaction

Executive Governance and Strategy**1,083.42**

000813	29/06/2023	BIG W 0455	12.00	Office Supplies
000813	3/07/2023	LOCAL GOVERNEMENT MANA	531.00	Subscriptions and Memberships
000813	4/07/2023	SAI GLOBAL	210.93	Supplies and Materials Purchases
000813	19/07/2023	REMARKABLE	4.99	Subscriptions and Memberships
000813	20/07/2023	WA LOCAL GOVERNMENT	324.50	Training & Professional Development

Executive Officer**73.90**

CC83862	29/06/2023	FAIRFAX SUBSCRIPTIONS	59.00	Subscriptions and Memberships
CC83867	29/06/2023	SQ *CAFFISSIMO PHOENIX	42.80	Meeting/Workshop Catering
CC83854	30/06/2023	COOGEE BECH SLSC INC	200.00	Hire of Equipment and Facilities
CC84160	10/07/2023	NEWS LIMITED	40.00	Subscriptions and Memberships
CC84404	17/07/2023	MISCELLANEOUS CREDIT	-15.22	Refund
CC84406	17/07/2023	MISCELLANEOUS CREDIT	-89.50	Refund
CC84408	17/07/2023	MISCELLANEOUS CREDIT	-75.99	Refund
CC84410	17/07/2023	MISCELLANEOUS CREDIT	-71.49	Refund
CC84468	17/07/2023	INTNL TRANS FEE REFUND	-0.38	Refund
CC84280	21/07/2023	FRAUD REVERSAL	-15.32	Refund

Executive officer to the Mayor and Counc**455.00**

000806	10/07/2023	INSTITUTE OF PUBLIC	275.00	Training & Professional Development
000806	27/07/2023	CCWA - DONATION	180.00	Training & Professional Development

Family & Community Development Manager**790.97**

CC84372	4/07/2023	GILBERTS FRESH HILTO	119.97	Supplies and Materials Purchases
CC84333	5/07/2023	Subway Spearwood 19850	166.00	Meeting/Workshop Catering
CC84292	6/07/2023	BITCHES BREW PICTURE	205.00	Professional Services
CC84180	24/07/2023	CITY OF FREMANTLE	300.00	Equipment Purchases

Fire and Emergency Management Manager**74.00**

000815	28/07/2023	OFFICEWORKS 0620 CASSANDRA BREE	74.00	Supplies and Materials Purchases
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Fleet Manager **4,152.41**

000755	29/06/2023	Subway Spearwood 19850	318.00	Meeting/Workshop Catering
000755	29/06/2023	TONY'S AUTO WRECKERS	2,000.00	Motor Vehicle Expenses
000755	11/07/2023	STRUTS WEST	33.00	Motor Vehicle Expenses
000755	12/07/2023	WA BOLTS PTY LTD	9.44	Supplies and Materials Purchases
000755	17/07/2023	NATIONWIDE TRAINING	491.00	Training & Professional Development
000755	18/07/2023	TANKS WEST PTY LTD	1,232.00	Equipment Purchases
000755	24/07/2023	Vistaprint Australia P	68.97	Office Supplies

Head of Community Safety & Ranger Svcs **591.82**

CC83875	29/06/2023	YI SUSHI	36.45	Meeting/Workshop Catering
CC83855	30/06/2023	Subway Beeliar	68.90	Meeting/Workshop Catering
CC84278	6/07/2023	Lucid Software Inc.	15.40	Subscriptions and Memberships
CC84104	11/07/2023	DEPT OF JUSTICE-CTG PA	166.30	Professional Services
CC83966	13/07/2023	CENTRAL PATISSERIE	67.40	Meeting/Workshop Catering
CC83978	13/07/2023	YI SUSHI	70.17	Meeting/Workshop Catering
CC84287	20/07/2023	VENNGAGE.COM	27.99	Subscriptions and Memberships
CC84299	20/07/2023	INTNL TRANSACTION FEE	0.70	Bank and Other Fees
CC84261	21/07/2023	A LA FOLIE PTY LTD	62.42	Events and Functions
CC84267	21/07/2023	A LA FOLIE PTY LTD	60.90	Events and Functions
CC84198	24/07/2023	WILSON PARKING PER113	15.19	Parking Expenses

Head of Develop Assessment & Compliance **1,718.00**

CC84356	4/07/2023	PLANNING INSTITUTE OF	585.00	Conferences and Seminars
CC84374	4/07/2023	PLANNING INSTITUTE OF	693.00	Training & Professional Development
CC84376	4/07/2023	PLANNING INSTITUTE OF	440.00	Conferences and Seminars

Head of Library and Cultural Services **655.04**

CC83863	29/06/2023	AIRBNB * HMKT94ZZJN	554.54	Conferences and Seminars
CC83868	29/06/2023	TRYBOOKING*Bridgetown	100.50	Conferences and Seminars

Head of Planning **455.00**

000779	12/07/2023	MED*ALDIMobile	15.00	Supplies and Materials Purchases
000779	27/07/2023	PLANNING INSTITUTE OF	440.00	Conferences and Seminars

Head of Projects **233.51**
 KSHAH Page 9 of 17

21-Aug-2023



000796	18/07/2023	Coco & Boho	96.00	Events and Functions
000796	27/07/2023	WOOLWORTHS 4330	137.51	Events and Functions

Head of Recreation Infrastructure & Svcs**3,476.85**

000803	4/07/2023	QANTAS	1,089.22	Travel and Accommodation
000803	4/07/2023	SMART CONNECTION CONS	1,548.88	Conferences and Seminars
000803	10/07/2023	FITNESS.EDU.AU	179.40	Subscriptions and Memberships
000803	27/07/2023	BLACK CAB VIC 132227	83.00	Travel and Accommodation
000803	27/07/2023	HOLIDAY INN EXPRESS ME	530.34	Travel and Accommodation
000803	28/07/2023	UBER *TRIP	46.01	Travel and Accommodation

Head of Sustainability and Environmen**-1,250.00**

000885	29/06/2023	MISCELLANEOUS CREDIT	-1,250.00	Subscriptions and Memberships
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Health Promotion Officer**466.80**

000748	3/07/2023	BIG W 0455	24.00	Supplies and Materials Purchases
000748	5/07/2023	KMART 1278	442.00	Supplies and Materials Purchases
000748	5/07/2023	KMART 1278	0.80	Supplies and Materials Purchases

Infrastructure & Operations Coordinator**3,991.38**

000775	29/06/2023	CURTIN UNIVERSITY MISS SARAH J WE	2,401.70	Training & Professional Development
000775	3/07/2023	Canva* 03834-4113477 MISS SARAH J	17.99	Subscriptions and Memberships
000775	3/07/2023	FACEBK *UMENZNKD52 MISS SARAH J	137.32	Advertising
000775	3/07/2023	GECKOBOARD MISS SARAH J WESTBER	301.82	Subscriptions and Memberships
000775	3/07/2023	INTNL TRANSACTION FEE MISS SARAH	7.55	Bank and Other Fees
000775	5/07/2023	NAAVI PTY LTD MISS SARAH J WESTBE	25.00	Subscriptions and Memberships
000775	21/07/2023	SEC*CITY OF COCKBURN MISS SARAH	1,100.00	Application, Licence, Registration Fees

Landfill Supervisor HWRP**1,598.62**

000764	17/07/2023	EC* ACUTECHPTYLTD	1,043.19	Supplies and Materials Purchases
000764	17/07/2023	EC* ACUTECHPTYLTD	555.43	Supplies and Materials Purchases

Library Technician**1,989.81**

000751	7/07/2023	Booktopia Pty Ltd	548.68	Supplies and Materials Purchases
000751	7/07/2023	SP JB HI-FI ONLINE	423.79	Supplies and Materials Purchases
000751	14/07/2023	BIGW ONLINE	107.00	Supplies and Materials Purchases

KSHAH

Page 10 of 17

21-Aug-2023

000751	17/07/2023	Booktopia Pty Ltd	359.66	Supplies and Materials Purchases
000751	17/07/2023	SP JB HI-FI ONLINE	359.71	Supplies and Materials Purchases
000751	17/07/2023	WOOLWORTHS 4367	53.00	Equipment Purchases
000751	18/07/2023	AMAZON MARKETPLACE AU	21.49	Supplies and Materials Purchases
000751	19/07/2023	AMAZON MARKETPLACE AU	40.16	Supplies and Materials Purchases
000751	21/07/2023	AMAZON MARKETPLACE AU	49.80	Supplies and Materials Purchases
000751	24/07/2023	AMAZON MARKETPLACE AU	26.52	Supplies and Materials Purchases

Library Technology Coordinator

814.40

000758	4/07/2023	WOOLWORTHS 4703	4.95	Supplies and Materials Purchases
000758	6/07/2023	MAILCHIMP *MISC	560.45	Subscriptions and Memberships
000758	20/07/2023	DREAMITHOS* DREAMIT HO	234.70	Subscriptions and Memberships
000758	21/07/2023	Windcave	7.81	Subscriptions and Memberships
000758	28/07/2023	CRUCE PTY LTD	6.49	Supplies and Materials Purchases

Manager Advocacy and Engagement

26.00

000770	24/07/2023	WILSON PARKING AUSTRAL	26.00	Parking Expenses
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Manager Business & Economic Development

1,123.16

000821	29/06/2023	OFFICEWORKS	59.25	Supplies and Materials Purchases
000821	3/07/2023	Live Payments*Live Pa	69.76	Disputed Transaction
000821	7/07/2023	CITY OF FREMANTLE	3.90	Parking Expenses
000821	10/07/2023	ADVANS EXHIBITION	489.37	Hire of Equipment and Facilities
000821	13/07/2023	DMN/FLIGHTCLUBPERTH	120.00	Events and Functions
000821	14/07/2023	YELLOW RAVEN CAFE	14.70	Meeting/Workshop Catering
000821	17/07/2023	CITY OF FREMANTLE	8.10	Parking Expenses
000821	19/07/2023	OUR COMMUNITY PTY LTD	350.00	Training & Professional Development
000821	28/07/2023	CITY OF PERTH PARKING-	8.08	Parking Expenses

Manager Recreation Services

1,696.01

000804	30/06/2023	INTNL TRANSACTION FEE	0.08	Bank and Other Fees
000804	30/06/2023	IGLOOCOMPANY	3.03	Subscriptions and Memberships
000804	12/07/2023	BIG W 0455	17.90	Equipment Purchases
000804	12/07/2023	Parks and Leisure Aust	1,375.00	Subscriptions and Memberships
000804	17/07/2023	SP CLOTHING THE GAPS	300.00	Supplies and Materials Purchases



Marina Manager**1,919.64**

000777	4/07/2023	MARINE PLUS	852.65	Equipment Purchases
000777	14/07/2023	PAYPAL *COCKBURNVOL	1,030.00	Subscriptions and Memberships
000777	26/07/2023	BTC PORT COOGEE	36.99	Office Supplies

Organisational Development Coordinator**3,866.49**

000800	4/07/2023	ST JOHN AMBULANCE AUST ALEXANDR	340.00	Training & Professional Development
000802	5/07/2023	INTNL TRANSACTION FEE	0.83	Subscriptions and Memberships
000802	5/07/2023	POLINODE - NETWORKS	33.16	Subscriptions and Memberships
000800	7/07/2023	ST JOHN AMBULANCE AUST ALEXANDR	65.00	Training & Professional Development
000800	7/07/2023	TONY AVELING & ASSOCIA ALEXANDRA	1,089.00	Training & Professional Development
000800	11/07/2023	ST JOHN AMBULANCE AUST ALEXANDR	170.00	Training & Professional Development
000800	13/07/2023	AUSCBT.COM.AU	899.00	Training & Professional Development
000800	21/07/2023	RLSSWA	130.00	Training & Professional Development
000800	25/07/2023	CCIWA	654.50	Training & Professional Development
000800	27/07/2023	PAYPAL *KELYN TRAIN	250.00	Training & Professional Development
000800	27/07/2023	ST JOHN AMBULANCE AUST ALEXANDR	170.00	Training & Professional Development
000800	27/07/2023	ST JOHN AMBULANCE AUST ALEXANDR	65.00	Training & Professional Development

Parking Operations Manager**263.60**

CC84046	27/07/2023	Foodhub	43.60	Meeting/Workshop Catering
CC84076	27/07/2023	Subway Beeliar	220.00	Meeting/Workshop Catering

Parks Operations Coordinator**1,257.41**

000791	29/06/2023	CITY OF FREMANTLE	172.86	Events and Functions
000791	4/07/2023	EZI*Irrigation AUS	780.00	Conferences and Seminars
000791	7/07/2023	SEC*MOBILE MATE	22.55	Office Supplies
000791	14/07/2023	STRUTS WEST	132.00	Motor Vehicle Expenses
000791	26/07/2023	SEC*CITY OF COCKBURN	150.00	Professional Services

Recovery Park Coordinator**499.00**

000754	25/07/2023	TOTAL TOOLS CANNING	499.00	Equipment Purchases
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Recycling Supervisor**617.10**

000756	30/06/2023	BUNNINGS 303000	199.00	Equipment Purchases
000756	10/07/2023	SPOTTO WA	126.00	Travel and Accommodation

KSHAH

Page 12 of 17

21-Aug-2023



000756	18/07/2023	SPOTTO WA	126.00	Travel and Accommodation
000756	26/07/2023	COLES 0494	166.10	Supplies and Materials Purchases

Senior Centre Programs Booking Officer

4,373.07

000811	30/06/2023	BAKERY SUGARCRAFT PTY	457.29	Supplies and Materials Purchases
000811	3/07/2023	CRAFT PRODUCTS AUSTRAL MISS KAYL	119.78	Supplies and Materials Purchases
000811	12/07/2023	THE KOORLINY ARTS CE	360.00	Events and Functions
000811	12/07/2023	THE QUINDANNING HOTEL	1,680.00	Events and Functions
000811	17/07/2023	SPACETOCO VENUE HIRE	133.00	Hire of Equipment and Facilities
000811	19/07/2023	PERTH RACING	1,125.00	Events and Functions
000811	25/07/2023	SQ *PERTH BOUNCY CASTL MISS KAYL	330.00	Events and Functions
000811	27/07/2023	GESHA COFFEE CO	168.00	Supplies and Materials Purchases

Senior Home Care Package Coordinator

-53.94

CC84348	18/07/2023	AGED & COMMUNITY CARE	-913.00	Training & Professional Development
CC84328	19/07/2023	LIME FLOWERS	78.00	Professional Services
CC84332	19/07/2023	PAYPAL *LIMEFLOWERS	108.00	Professional Services
CC84236	21/07/2023	OFFICEWORKS	594.06	Supplies and Materials Purchases
CC84238	21/07/2023	OFFICEWORKS	79.00	Equipment Purchases

Senior Library Manager

1,313.24

000783	3/07/2023	YELLOW RAVEN CAFE	3.50	Supplies and Materials Purchases
000783	10/07/2023	MYO*GREEN WORLD INDOOR MRS AM	519.75	Hire of Equipment and Facilities
000783	10/07/2023	YELLOW RAVEN CAFE	3.50	Supplies and Materials Purchases
000783	13/07/2023	COLES 0490	40.60	Meeting/Workshop Catering
000783	17/07/2023	ACON HEALTH LIMITED MRS AMANDA	15.00	Subscriptions and Memberships
000783	17/07/2023	OFFICEWORKS	115.47	Supplies and Materials Purchases
000783	18/07/2023	Booktopia Pty Ltd	550.99	Supplies and Materials Purchases
000783	20/07/2023	MYO*GREEN WORLD INDOOR MRS AM	73.34	Hire of Equipment and Facilities
000783	21/07/2023	Booktopia Pty Ltd	-28.90	Supplies and Materials Purchases
000783	21/07/2023	Booktopia Pty Ltd	-30.25	Supplies and Materials Purchases
000783	24/07/2023	BIG W 0444 MRS AMANDA HEPT	41.49	Supplies and Materials Purchases
000783	24/07/2023	BIG W 0444 MRS AMANDA HEPT	8.75	Supplies and Materials Purchases

Seniors and Childcare Manager

2,901.95

000798	29/06/2023	Ravenswood Hotel	997.00	Events and Functions
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000798	30/06/2023	PSI AUDIO	1,436.00	Equipment Purchases
000798	6/07/2023	OFFICEWORKS	468.95	Equipment Purchases

Seniors Centre Coordinator**3,895.37**

000801	29/06/2023	PHOENIX NEWSAGENCY	631.53	Subscriptions and Memberships
000801	4/07/2023	LOCAL GOVERNEMENT MANA MRS JU	185.00	Subscriptions and Memberships
000801	4/07/2023	SQ *DAMIAN PORTER'S HO MRS JULIE	825.00	Training & Professional Development
000801	11/07/2023	PARLIAMENTARY REFRESHM MRS JULI	850.00	Events and Functions
000801	17/07/2023	OFFICEWORKS	408.95	Supplies and Materials Purchases
000801	18/07/2023	MIGHTY APE LIMITED	94.89	Program Costs
000801	18/07/2023	PARLIAMENTARY REFRESHM MRS JULI	900.00	Events and Functions

Social Club Coordinator**1,977.07**

000817	30/06/2023	HAMILTON HILL IGA	8.80	Supplies and Materials Purchases
000817	3/07/2023	Woolworths Online	207.45	Supplies and Materials Purchases
000817	4/07/2023	KIMS-FISH-AND-CHIP	127.20	Supplies and Materials Purchases
000818	10/07/2023	Woolworths Online	389.20	Supplies and Materials Purchases
000818	10/07/2023	Woolworths Online	14.62	Supplies and Materials Purchases
000817	12/07/2023	WANEWSDTI	35.60	Subscriptions and Memberships
000817	14/07/2023	HAMILTON HILL IGA	74.60	Supplies and Materials Purchases
000817	14/07/2023	SETON	87.25	Supplies and Materials Purchases
000817	17/07/2023	Woolworths Online	256.70	Supplies and Materials Purchases
000817	20/07/2023	OFFICEWORKS	118.29	Supplies and Materials Purchases
000817	21/07/2023	BUNNINGS 303000	62.09	Supplies and Materials Purchases
000818	24/07/2023	Woolworths Online	323.00	Supplies and Materials Purchases
000818	24/07/2023	Woolworths Online	235.00	Supplies and Materials Purchases
000817	27/07/2023	OFFICEWORKS 0616	37.27	Supplies and Materials Purchases

Strategic Procurement Manager**1,650.00**

000788	30/06/2023	PAYPAL *JON	1,650.00	Supplies and Materials Purchases
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Streetscapes Coordinator**59.95**

000874	6/07/2023	SP JB HI-FI ONLINE	59.95	Office Supplies
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Support Services Lead**816.95**

000793	13/07/2023	Prof Psych Services	220.00	Professional Services
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000793	17/07/2023	SPACETOCO VENUE HIRE	259.00	Hire of Equipment and Facilities
000793	21/07/2023	SCAVACI IGA	8.69	Meeting/Workshop Catering
000793	26/07/2023	ALDI STORES - SPEARWOOD	66.41	Meeting/Workshop Catering
000793	26/07/2023	SQ *ZANTI AYURVEDA	220.00	Professional Services
000793	28/07/2023	Tickets-Emerging Issue	42.85	Training & Professional Development

Waste Collection Supervisor **1,057.82**

000784	29/06/2023	WOOLWORTHS 4367	50.03	Meeting/Workshop Catering
000786	30/06/2023	BUNNINGS 303000	28.84	Supplies and Materials Purchases
000784	7/07/2023	BOSS INDUSTRIAL	25.30	Supplies and Materials Purchases
000784	12/07/2023	OFFICEWORKS	297.00	Equipment Purchases
000778	17/07/2023	OFFICEWORKS 0620	21.96	Office Supplies
000784	19/07/2023	BUNNINGS 303000	12.91	Supplies and Materials Purchases
000790	19/07/2023	BUNNINGS 303000	5.87	Supplies and Materials Purchases
000784	26/07/2023	JB HI FI COCKBURN	89.95	Office Supplies
000778	27/07/2023	TOTAL TOOLS OCONNOR	319.00	Equipment Purchases
000784	27/07/2023	BUNNINGS 303000	185.07	Supplies and Materials Purchases
000778	28/07/2023	BUNNINGS 303000	18.46	Supplies and Materials Purchases
000778	28/07/2023	BUNNINGS 303000	3.43	Supplies and Materials Purchases

Waste Services Manager **312.98**

000752	6/07/2023	SPACETOCO VENUE HIRE	148.00	Hire of Equipment and Facilities
000752	20/07/2023	GILBERTS FRESH HILTON	164.98	Events and Functions

YOUNG PEOPLES SERVICES COORDINATOR **1,679.27**

000807	30/06/2023	INTNL TRANS FEE REFUND MISS JESSIC	-7.12	Disputed Transaction
000807	30/06/2023	MISCELLANEOUS CREDIT	-284.99	Disputed Transaction
000766	5/07/2023	SP LITTLE BOOK PRESS	114.46	Supplies and Materials Purchases
000766	6/07/2023	Booktopia Pty Ltd	947.54	Supplies and Materials Purchases
000766	19/07/2023	BIGW ONLINE	212.00	Supplies and Materials Purchases
000766	19/07/2023	PHONICS AUSTRALIA	246.44	Supplies and Materials Purchases
000766	19/07/2023	SQ *SPIRITOFTHEDREAMIN MISS JESSI	204.94	Supplies and Materials Purchases
000766	19/07/2023	W.A. NATURALISTS CLUB MISS JESSICA	96.00	Supplies and Materials Purchases
000766	26/07/2023	Booktopia Pty Ltd	150.00	Supplies and Materials Purchases

Young Peoples Services Librarian **37.45**

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000767	18/07/2023	10MINUTESOFQUALITYTIME	36.54	Supplies and Materials Purchases
000767	18/07/2023	INTNL TRANSACTION FEE	0.91	Bank and Other Fees

Youth Centre Coordinator**1,979.63**

000814	29/06/2023	AP SUCCESS LPO	112.65	Program Costs
000814	29/06/2023	PAYPAL *MEGAMUSICAU	149.00	Supplies and Materials Purchases
000814	30/06/2023	COLES 0490	55.19	Program Costs
000814	30/06/2023	COLES 0490	29.50	Program Costs
000814	3/07/2023	COLES 0490	25.16	Program Costs
000814	3/07/2023	COLES ONLINE	103.50	Program Costs
000814	4/07/2023	COLES ONLINE	96.60	Program Costs
000814	4/07/2023	IPY*GATHER FOODS	1,016.58	Meeting/Workshop Catering
000814	5/07/2023	BIG W 0444	5.50	Supplies and Materials Purchases
000814	10/07/2023	COLES 0490	16.50	Program Costs
000814	10/07/2023	COLES ONLINE	196.40	Program Costs
000814	10/07/2023	EB GAMES	22.50	Program Costs
000814	12/07/2023	CHOCOLATERIA SAN CHU	54.95	Program Costs
000814	12/07/2023	SUSHI COCKBURN GATEWAY	68.60	Meeting/Workshop Catering
000814	17/07/2023	EB GAMES	27.00	Program Costs

Youth Development Officer**1,965.82**

CC83860	29/06/2023	BOUNCE HOLDINGS AUSTRALIA	429.00	Events and Functions
CC84470	30/06/2023	COLES 0490	10.10	Supplies and Materials Purchases
CC84472	30/06/2023	SQ *LANPA PTY LTD	62.04	Supplies and Materials Purchases
CC84387	3/07/2023	FOOD ODYSSEY OPERATION	64.60	Meeting/Workshop Catering
CC84442	3/07/2023	ARMANDOS SPORTS	254.85	Supplies and Materials Purchases
CC84365	4/07/2023	COLES 0490	79.79	Meeting/Workshop Catering
CC84319	5/07/2023	BEELIAR IGA	7.80	Meeting/Workshop Catering
CC84331	5/07/2023	SUBWAY GATEWAYS	54.00	Meeting/Workshop Catering
CC84288	6/07/2023	THE HOYTS CORPORATIO	300.00	Program Costs
CC84224	7/07/2023	COLES 0490	154.75	Meeting/Workshop Catering
CC84108	11/07/2023	COLES 0490	101.39	Meeting/Workshop Catering
CC84124	11/07/2023	THE HOYTS CORPORATIO	290.00	Program Costs
CC84449	17/07/2023	Dominos Estore Success	157.50	Meeting/Workshop Catering

Youth Services Manager**1,202.72**

KSHAH

Page 16 of 17

21-Aug-2023



000810	29/06/2023	Portuguese Delights MR EVAN HILLMA	117.00	Supplies and Materials Purchases
000810	11/07/2023	DOT - LICENSING MR EVAN HILLMAN	177.80	Program Costs
000810	11/07/2023	DOT - LICENSING MR EVAN HILLMAN	21.20	Program Costs
000810	12/07/2023	DOT - LICENSING MR EVAN HILLMAN	199.00	Program Costs
000810	12/07/2023	WA ASSN FOR MENTAL HEA MR EVAN	245.00	Training & Professional Development
000810	14/07/2023	JS AND D PTY LTD MR EVAN HILLMAN	55.82	Program Costs
000810	18/07/2023	COLES 0490 MR EVAN HILLMAN	157.53	Supplies and Materials Purchases
000810	21/07/2023	AMAZON AU RETAIL MR EVAN HILLMA	110.10	Supplies and Materials Purchases
000810	24/07/2023	COLES ONLINE MR EVAN HILLMAN	119.27	Program Costs

Total Cards - 70 **90,330.34**

Report Run On: 27-Sep-2023 09:41:27

Report Run On: 26-Sep-2023 15:56:12



14.2.2 (2023/MINUTE NO 0241) Monthly Financial Report - August 2023

Responsible Executive	A/Chief Financial Officer
Author	A/Head of Finance
Attachments	1. Monthly Financial Report August 2023 ↓

Officer Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan

That Council:

- (1) ADOPTS the Monthly Financial Report containing the Statement of Financial Activity and other financial information for the month of August 2023, as attached to the Agenda.

CARRIED 9/0

Background

Local Government (Financial Management) Regulations 1996 prescribe that a Local Government is to prepare each month a Statement of Financial Activity.

Regulation 34(2) requires the Statement of Financial Activity to be accompanied by documents containing:

1. Details of the composition of the closing net current assets (less restricted and committed assets)
2. Explanation for each material variance identified between year to date (YTD) budgets and actuals
3. Any other supporting information considered relevant by the Local Government.

Regulation 34(4)(a) prescribes that the Statement of Financial Activity and accompanying documents be presented to Council within two months after the end of the month to which the statement relates.

The regulations require the information reported in the statement to be shown either by nature or type, statutory program, or business unit.

The City has chosen to report the information according to nature or type and its organisational business structure.

Local Government (Financial Management) Regulations 1996 - Regulation 34 (5) states "Each financial year, a Local Government is to adopt a percentage or value, calculated in accordance with the Australian Accounting Standards, to be used in statements of financial activity for reporting material variances."

This regulation requires Council to annually set a materiality threshold for the purpose of disclosing budget variances within monthly financial reporting.



The materiality threshold has been set by Council at \$300,000 for the 2023-24 financial year (FY24).

Detailed analysis of budget variances is an ongoing exercise, with necessary budget amendments either submitted for Council approval through the Expenditure Review Committee or included in the City's mid-year budget review required by legislation.

Submission

N/A

Report

The attached Monthly Financial Report for August 2023 has been prepared in accordance with the Local Government Act and the associated Financial Management Regulations.

This was reviewed by management, with the following commentary addressing key financial results and the City's budgetary performance to the end of the month.

Statement of Financial Position

Due to recent amendments to the *Local Government (Financial Management) Regulations 1996*, the new Regulation 35 (1) requires the City to now include a Statement of Financial Position each month in the financial report.

This shows the City's financial position at the end of the month, compared to the end of the previous financial year. Net assets total \$1.911 billion at the end of the month (\$1.802 billion end of June), mainly increasing due to the levying of the annual rates.

The previous financial year figures are not yet final as they are subject to audit completion.

Opening Surplus

The current opening surplus of \$12.84 million is \$2.08 million over the amended budget of \$10.76 million. These include the \$8.76 million municipal funding for the City's carry forward projects (adopted by Council in August).

With end of financial year processing and audit still to be finalised, the opening surplus is subject to further adjustment, which will also determine any needed adjustment to the carry forward municipal funding requirement.

Closing Surplus

The City's YTD closing surplus to the end of August was \$133.59 million, versus a YTD budget of \$110.88 million.



This represents a favourable variance of \$22.70 million, inclusive of variances across the FY24 operating and capital budgets reported in the following sections.

The full year surplus is currently budgeted at \$31,618, reduced from Council's adopted budget surplus of \$262,844. This fluctuates throughout the year due to various budget amendments adopted by Council (e.g., Expenditure Review Committee recommendations and the statutory mid-year budget review).

Operating Revenue

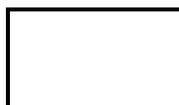
Operating revenue of \$138.96 million was \$1.48 million ahead of YTD budget for August.

The following table summarises the operating revenue budget performance by nature:

Revenue from operating activities	Amended		YTD Actual \$	YTD Variance \$
	Full Year Budget \$	YTD Budget \$		
Rates	125,200,000	124,114,180	124,150,584	36,404
Specified Area Rates	555,000	529,190	583,137	53,947
Operating Grants, Subsidies, Contributions	15,875,011	2,714,105	2,393,433	(320,672)
Fees and Charges	38,827,375	8,839,807	10,131,403	1,291,596
Service charges	500,000	0	0	0
Interest Earnings	8,530,280	1,452,857	1,583,343	130,486
Fair value adjustments to financial assets	7,372	0	0	0
Profit/(Loss) Asset Sale	1,277,988	(167,820)	122,634	290,454
Total	190,773,026	137,482,319	138,964,534	1,482,215

Material variances identified in the City's operating revenue were identified as follows:

- Fees and charges (\$1.29 million over YTD budget):
 - Landfill fees received has exceeded YTD budget by \$0.56 million as the City has gained a new customer (City of Kalamunda). This extra revenue will be addressed at mid-year budget review.



Operating Expenditure

Operating expenditure to the end of August of \$28.66 million was under YTD budget by \$2.20 million.

The following table summarises the operating expenditure budget variance performance by nature:

Expenditure from Operating Activities	Amended		YTD Actual \$	YTD Variance \$
	Full Year Budget \$	YTD Budget \$		
Employee costs	78,360,050	11,932,594	10,588,075	(1,344,519)
Materials & Contracts	55,369,197	7,854,084	6,973,544	(880,540)
Utility charges	6,318,958	1,056,272	933,774	(122,498)
Depreciation/Amortisation	42,037,630	6,710,266	6,690,257	(20,009)
Interest/Finance Costs	400,883	247	0	(247)
Insurance expenses	2,197,970	1,337,970	1,187,242	(150,728)
Other expenditure	11,404,389	1,970,608	2,290,821	320,213
Total	196,089,077	30,862,041	28,663,713	(2,198,328)

Significant variances identified in the City's operating expenditure were identified as follows:

- Employee Costs (\$1.34 million under YTD budget):
 - Salary and wages were generally under budget across the organisation, with Enterprise Agreement (EA) related increases deferred until sign off by the WA Industrial Relations Commission (increases will be backdated once EA is registered).



Capital Expenditure

Council adopted a capital works program of \$43.87 million in the FY24 annual budget, that is now \$77.91 million following the addition of carry forwards adopted by Council in August.

The City has spent \$4.74 million on its capital program to the end of August, representing an underspend of \$0.23 million against YTD.

The following table shows the budget performance by asset class:

Capital Acquisitions	Amended		YTD Actual \$	YTD Variance \$
	Budget \$	YTD Budget \$		
Buildings	17,837,534	735,462	1,228,501	493,039
Furniture & Equipment	540,000	90,000	0	(90,000)
Plant and equipment	14,166,030	405,000	625,639	220,639
Information Technology	5,093,293	554,838	186,777	(368,061)
Infrastructure - Roads	12,468,708	1,075,901	876,194	(199,707)
Infrastructure - Drainage	7,140,337	265,361	252,300	(13,061)
Infrastructure - Footpath	2,827,324	305,509	89,607	(215,902)
Infrastructure - Parks hard	9,779,659	626,767	360,180	(266,587)
Infrastructure - Landscaping	1,258,180	176,072	111,836	(64,236)
Infrastructure - Landfill site	3,012,853	553,493	974,995	421,502
Infrastructure - Marina	1,505,782	18,351	17,300	(1,051)
Infrastructure - Coastal	2,277,873	160,434	14,025	(146,409)
Total	77,907,573	4,967,189	4,737,354	(229,835)

There were no material project variances identified at this early stage of the year.

Non-Operating Grants, Subsidies and Contributions

The City's budget for capital grants and contributions is a net \$11.89 million. This includes \$13.91 million in funding to be received, less an outgoing contribution of \$2.02 million to the State Government for underground power in South Lake.

There were no non-operating grants or contributions recognised to the end of August.

Financial Reserves

A detailed schedule of the City's financial reserves is included in the financial report, showing a balance of \$200.08 million held at the end of August (\$210.36 million last month).

Council funded reserves made up \$170.60 million of the balance, \$13.24 million for restricted and legislated purposes, and another \$16.23 million for developer contribution plans.



Transfers in and out of financial reserves are made in accordance with budgetary requirements.

Cash and Financial Assets

The City’s closing cash and financial assets investment holding at month’s end totalled \$268.77 million (up from \$232.03 million last month). This was significantly boosted by the payment of rates due on 1 September.

This balance included financial assets (term deposits and investments) of \$254.33 million, and cash and cash equivalent holdings (cash at bank and at call deposits) of \$14.44 million.

\$203.84 million of these funds were internally and externally restricted, representing the City’s financial reserves and liability for bonds and deposits held.

The remaining \$64.93 million represented unrestricted municipal funds for the City’s operating activities and liabilities.

Investment Performance, Ratings and Maturity

The City’s term deposit portfolio running yield has jumped to an annualised 4.38 percent as of 31 August (up from 4.17 percent last month and 4.00 percent the month before).

While still underperforming against the City’s KPI target rate of 4.60 percent (cash rate of 4.10 percent plus 0.50 percent performance margin), the gap has narrowed significantly since the Reserve Bank of Australia (RBA) paused its current cycle of rate increases in the last three months.

New investments placed during the month were at rates ranging between 5.25 and 5.60 percent over various durations.

Current term deposit investments are fully compliant with Council’s Investment Policy requirements, as indicated below:

Investment Policy Compliance		
Legislative Requirements	✓	Fully compliant
Portfolio Credit Rating Limit	✓	Fully compliant
Institutional Exposure Limits	✓	Fully compliant
Term to Maturity Limits	✓	Fully compliant

The portfolio also includes several reverse mortgage securities purchased under previous policy and statutory provisions.

These have a face value of \$2.407 million and market value of \$1.568 million, although the City currently carries them at a book value of \$0.83 million (net of a \$1.575 million impairment provision made several years ago).

The City continues receiving interest and capital payments, with \$0.593 million returned to date of the original \$3.0 million invested.

The City's investments were held with the following financial institutions as at 31 August (inclusive of accrued interest):

Issuer	Market Value	% Total Value
AMP Bank Ltd	9,070,820.65	3.51%
Auswide Bank Limited	8,153,630.14	3.15%
Bank of Queensland Ltd	35,769,685.53	13.83%
Commonwealth Bank of Australia Ltd	91,738,991.02	35.48%
Credit Union Australia Ltd t/as Great Southern Bank	25,426,092.32	9.83%
Defence Bank Ltd	15,336,527.45	5.93%
Emerald Reverse Mortgage Trust	1,568,107.22	0.61%
Heritage and People's Choice Limited t/as People's Choice Credit Union	5,527,191.11	2.14%
ING Bank Australia Limited	3,030,184.92	1.17%
Macquarie Bank	0.01	0.00%
MyState Bank Ltd	7,583,434.97	2.93%
Suncorp-Metway Ltd	25,209,230.66	9.75%
Westpac Banking Corporation Ltd	30,138,753.42	11.66%
Portfolio Total	258,552,649.41	100.00%



The City's short-term deposits (less than 12 months) made up 85.58 percent (\$221.26 million) of the City's portfolio, compared to 81.86 percent (\$186.02 million) last month.

These were classified under the following credit ratings:

Market Value by Security Rating Group (Short Term)



Deposits invested between 1 and 3 years made up 14.30 percent (\$36.96 million) of the City's portfolio, compared to 18.68 percent (\$42.45 million) last month.

These were classified under following credit ratings:

Market Value by Security Rating Group (Long Term)



Investment in Fossil Fuel Free Banks

At month end, the City held \$87.9 million (34.4 percent) of its investment portfolio with banks considered non-funders of fossil fuel related industries (\$90.9 million or 36.9 percent last month).

The amount invested with fossil fuel free banks fluctuates depending on the competitiveness of deposit rates being offered and the capacity of fossil fuel free banks to accept funds.

The City will always endeavour to preference a fossil fuel free investment, given a similar deposit rate.

Rates Debt Recovery

The collectible rates and charges for 2023-24 (comprising arrears, annual levies, and part year rating) totals \$149.81 million.

At the end of August, the City had collected \$56.70 million (37.85 percent), leaving a balance outstanding of \$93.11 million (62.15 percent). Prepayment of rates totalling \$0.54 million has also been received and will be applied to future year's rates.

This year, underground power charges totalling \$3.075 million were raised against affected properties in South Lake, able to be paid either in full or over a ten-year payment plan.

To the end of August, the City had received full payment from 25 percent of these properties, exceeding conservative estimates for 10 percent.

The latest forecasting indicates the City is likely to collect around 50 percent of total charges in year one, with the balance being collected over the remaining nine years of the payment plan.

In terms of overdue and delinquent rates accounts under formal or legal debt recovery processes, the City had 73 properties owing a total of \$0.33 million in combined rates and legal fees (down from 79 properties last month owing \$0.34 million).

Given the size of the City's ratepayer base (around 53,000 properties), this reflects the City's effective processes in controlling and managing overdue rates accounts.

Formal debt recovery activities are commenced when ratepayers have overdue rates and have not committed to instalment or other payment arrangements or sought relief under the City's Financial Hardship Policy.

Trade and Sundry Debtors

The City had \$3.76 million in outstanding trade and sundry debtors to the end of August (\$3.26 million last month).



Those debts overdue by more than 90 days made up \$410k or 10.89 percent of total debts outstanding (\$410k or 12.58 percent last month). This amount includes a low-risk commercial waste debt of \$247k, since paid in September.

The 90-day debtors also included lease monies owed by naval base tenants totalling \$65.59k (on payment plans).

Strategic Plans/Policy Implications

Listening & Leading

A community focused, sustainable, accountable and progressive organisation.

- Best practice Governance, partnerships and value for money.

Budget/Financial Implications

Budget amendments are initially referred to Council's Expenditure Review Committee for recommendation to Council. Changes adopted by Council at its August meeting have been included in this monthly financial report.

Council's adopted budget surplus for FY24 of \$262,844 has since reduced to \$31,618 due to the Council decisions made at the August meeting.

These budget surplus changes are listed at Note 8 in the financial report.

Legal Implications

N/A

Community Consultation

N/A

Risk Management Implications

It is important that Council reviews the performance of its adopted budget each month for revenue, expenditure, and the closing financial position.

This enables it to be informed on and identify any potential financial risks.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil



CITY OF COCKBURN**MONTHLY FINANCIAL REPORT**
(Containing the Statement of Financial Activity)
For the Period Ended 31 August 2023**LOCAL GOVERNMENT ACT 1995**
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**TABLE OF CONTENTS**

Monthly Summary Information	2
Statement of Financial Activity by Nature or Type	4
Statement of Financial Activity by Business Unit	6
Statement of Financial Position	7
Basis of Preparation	8
Note 1 Statement of Financial Activity Information	9
Note 2 Cash and Financial Assets	10
Note 3 Disposal of Assets	11
Note 4 Capital Acquisitions	12
Note 5 Borrowings	13
Note 6 Cash Reserves	14
Note 7 Other Current Liabilities	16
Note 8 Budget Amendments	17
Note 9 Explanation of Material Variances	18

MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023

SUMMARY INFORMATION

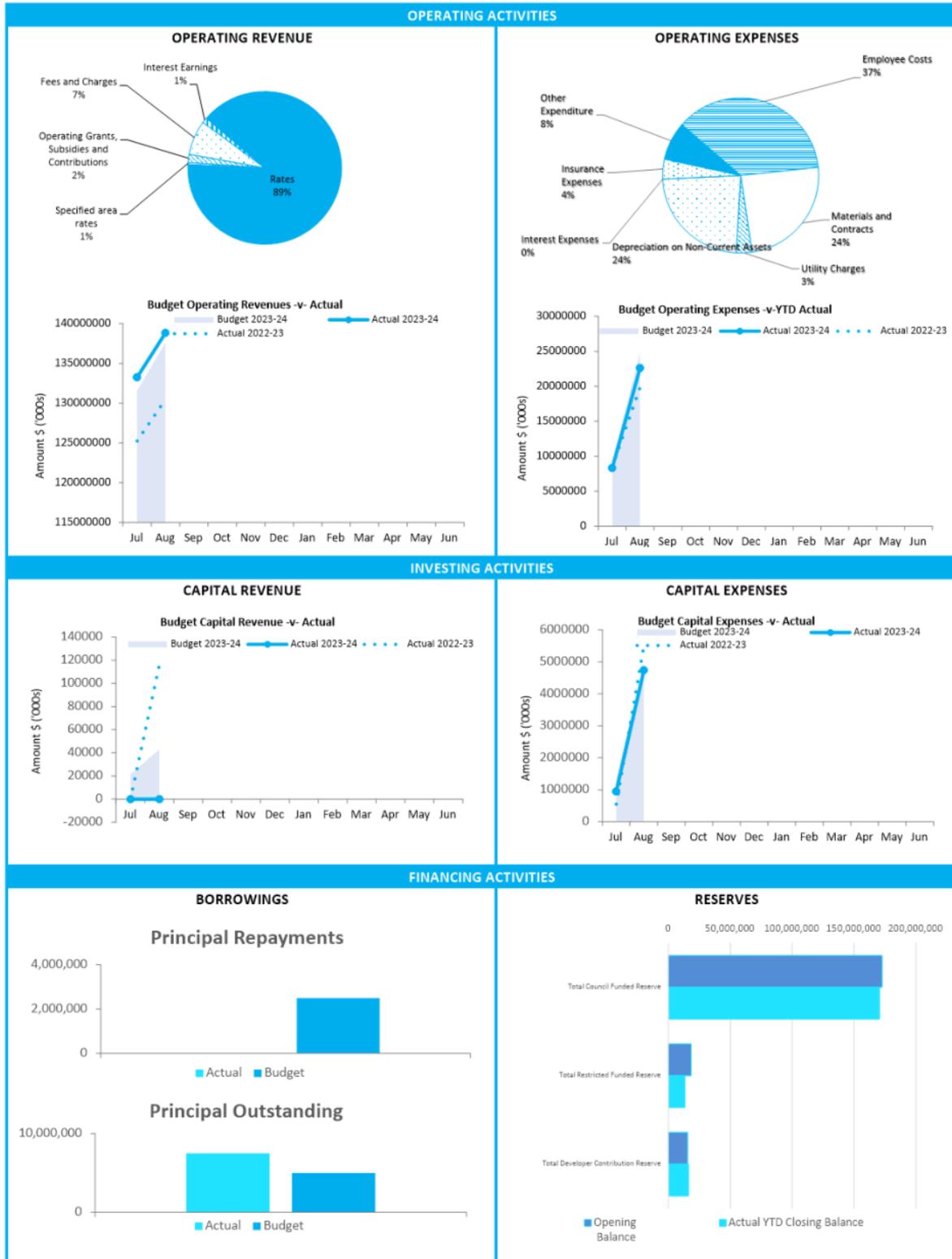
Funding surplus / (deficit) Components				
Funding surplus / (deficit)				
	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$10.76 M	\$10.76 M	\$12.84 M	\$2.08 M
Closing	\$0.03 M	\$110.88 M	\$133.59 M	\$22.70 M
Refer to Statement of Financial Activity				
Cash and financial assets				
	\$268.77 M	% of total		
Unrestricted Cash	\$64.93 M	24.2%		
Restricted Cash	\$203.84 M	75.8%		
Refer to Note 2 - Cash and Financial Assets				
Key Operating Activities				
Amount attributable to operating activities				
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
\$36.24 M	\$113.50 M	\$119.78 M	\$6.28 M	
Refer to Statement of Financial Activity				
				Employee Cost
				YTD Actual (\$10.59 M) % Variance
				YTD Budget (\$11.93 M) (11.3%)
				Refer to Statement of Financial Activity
Rates Revenue		Fees and Charges		Materials & Contracts
YTD Actual	\$124.73 M % Variance	YTD Actual	\$10.13 M % Variance	YTD Actual (\$6.97 M) % Variance
YTD Budget	\$124.64 M 0.0%	YTD Budget	\$8.84 M 14.6%	YTD Budget (\$7.85 M) (11.2%)
Refer to Statement of Financial Activity		Refer to Statement of Financial Activity		Refer to Statement of Financial Activity
Key Investing Activities				
Amount attributable to investing activities				
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
(\$63.73 M)	(\$5.93 M)	(\$5.59 M)	\$0.34 M	
Refer to Statement of Financial Activity				
Proceeds on sale		Asset Acquisition		Capital Grants
YTD Actual	\$0.12 M %	YTD Actual	\$4.74 M % Spent	YTD Actual \$0.97 M % Received
Amended Budget	\$2.28 M 5.4%	Amended Budget	\$77.91 M 6.1%	Amended Budget (\$11.89 M) (8.2%)
Refer to Note 3 - Disposal of Assets		Refer to Note 4 - Capital Acquisition		Refer to Note 4 - Capital Acquisition
Key Financing Activities				
Amount attributable to financing activities				
Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	
\$16.76 M	(\$7.44 M)	\$6.56 M	\$14.00 M	
Refer to Statement of Financial Activity				
Borrowings		Reserves		
Principal repayments	\$0.00 M	Reserves balance	\$200.08 M	
Interest expense	\$0.00 M	Interest earned	\$0.16 M	
Principal due	\$7.50 M			
Refer to Note 5 - Borrowings		Refer to Note 6 - Cash Reserves		

This information is to be read in conjunction with the accompanying Financial Statements and notes.



MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023

SUMMARY INFORMATION - GRAPHS



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

BY NATURE OR TYPE

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	10,759,609	10,759,609	12,838,071	2,078,462	19.32%	▲
Revenue from operating activities							
Rates		125,200,000	124,114,180	124,150,584	36,404	0.03%	
Specified area rates		555,000	529,190	583,137	53,947	10.19%	
Operating grants, subsidies and contributions		15,875,011	2,714,105	2,393,433	(320,672)	(11.82%)	▼
Fees and charges		38,827,375	8,839,807	10,131,403	1,291,596	14.61%	▲
Service charges		500,000	0	0	0	0.00%	
Interest earnings		8,530,280	1,452,857	1,583,343	130,486	8.98%	
Fair value adjustments to financial assets at fair value through profit or loss		7,372	0	0	0	0.00%	
Profit/(loss) on disposal of assets		1,277,988	(167,820)	122,634	290,454	(173.07%)	
		190,773,026	137,482,319	138,964,534	1,482,215	1.08%	
Expenditure from operating activities							
Employee costs		(78,360,050)	(11,932,594)	(10,588,075)	1,344,519	11.27%	▲
Materials and contracts		(55,369,197)	(7,854,084)	(6,973,544)	880,540	11.21%	▲
Utility charges		(6,318,958)	(1,056,272)	(933,774)	122,498	11.60%	
Depreciation on non-current assets		(42,037,630)	(6,710,266)	(6,690,257)	20,009	0.30%	
Interest expenses		(400,883)	(247)	0	247	100.00%	
Insurance expenses		(2,197,970)	(1,337,970)	(1,187,242)	150,728	11.27%	
Other expenditure		(11,404,389)	(1,970,608)	(2,290,821)	(320,213)	(16.25%)	▼
		(196,089,077)	(30,862,041)	(28,663,713)	2,198,328	7.12%	
Non-cash amounts excluded from operating activities	1(a)	41,554,454	6,878,086	9,474,664	2,596,578	37.75%	▲
Amount attributable to operating activities		36,238,403	113,498,364	119,775,485	6,277,121		
Investing activities							
Proceeds from non-operating grants, subsidies and contributions		11,892,034	(964,858)	(974,010)	(9,152)	0.95%	
Proceeds from disposal of assets	3	2,284,908	0	122,634	122,634	0.00%	
Payments for property, plant and equipment and infrastructure	4	(77,907,573)	(4,967,189)	(4,737,354)	229,835	4.63%	
Amount attributable to investing activities		(63,730,631)	(5,932,047)	(5,588,730)	343,317		
Financing Activities							
Transfer from reserves	6	54,741,788	1,401,582	8,083,001	6,681,419	476.71%	▲
Repayment of debentures	5	(2,500,000)	0	0	0	0.00%	
Transfer to reserves	6	(35,477,552)	(8,845,109)	(1,522,058)	7,323,051	82.79%	▲
Amount attributable to financing activities		16,764,237	(7,443,527)	6,560,943	14,004,470		
Closing funding surplus / (deficit)	1(c)	31,618	110,882,400	133,585,769	22,703,369		

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 9 for an explanation of the reasons for the variance.

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 2023**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refers 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 identifiable non financial assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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.

PROFIT ON ASSET DISPOSAL

Excess of assets received over the net book value for assets on their disposal.

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

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, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

STATUTORY REPORTING BY BUSINESS UNIT

	Ref Note	Amended Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening funding surplus / (deficit)	1(c)	10,759,609	10,759,609	12,838,071	2,078,462	19.32%	▲
Revenue from operating activities							
Office of the CEO		0	0	1,061	1,061	0.00%	
Governance, Risk & Compliance		9,025	276	1,262	986	357.25%	
Finance		141,224,220	126,639,551	126,454,798	(184,753)	(0.15%)	
Library & Cultural Services		329,060	35,842	19,094	(16,748)	(46.73%)	
Recreation Infrastructure & Services		15,175,970	2,485,972	2,678,400	192,428	7.74%	
Community Development & Services		8,026,036	2,059,430	1,797,910	(261,520)	(12.70%)	
Community Safety & Ranger Services		1,430,960	198,946	220,164	21,218	10.67%	
Development Assessment & Compliance		3,321,485	864,417	1,006,822	142,405	16.47%	
Planning		203,200	0	6,567	6,567	0.00%	
Sustainability & Environment		691,750	59,897	354,183	294,286	491.32%	
Operations & Maintenance		14,642,800	4,086,994	5,046,430	959,436	23.48%	▲
Projects		0	0	909	909	0.00%	
Property & Assets		4,014,311	1,001,494	1,312,336	310,842	31.04%	▲
Business & Economic Development		1,407,209	0	0	0	0.00%	
People Experience		297,000	49,500	64,595	15,095	30.49%	
		190,773,026	137,482,319	138,964,531	1,482,212		
Expenditure from operating activities							
Executive Support		(3,546,431)	(574,847)	(506,263)	68,584	11.93%	
Corporate Strategy		(682,670)	(71,161)	(43,501)	27,660	38.87%	
Governance, Risk & Compliance		(2,677,961)	(335,388)	(243,262)	92,126	27.47%	
Finance		(6,700,186)	(2,031,061)	(1,863,962)	167,099	8.23%	
Information & Technology		(9,199,210)	(3,104,776)	(2,948,032)	156,744	5.05%	
Procurement		(1,032,909)	(157,098)	(118,573)	38,525	24.52%	
Library & Cultural Services		(7,637,298)	(993,149)	(1,177,460)	(184,311)	(18.56%)	
Recreation Infrastructure & Services		(17,322,633)	(2,452,227)	(2,406,589)	45,638	1.86%	
Community Development & Services		(13,596,651)	(1,875,041)	(1,663,180)	211,861	11.30%	
Community Safety & Ranger Services		(7,105,936)	(870,970)	(741,014)	129,956	14.92%	
Development Assessment & Compliance		(7,176,450)	(1,097,560)	(851,896)	245,664	22.38%	
Planning		(3,746,797)	(476,397)	(491,376)	(14,979)	(3.14%)	
Sustainability & Environment		(4,620,102)	(561,692)	(396,799)	164,893	29.36%	
Operations & Maintenance		(85,787,590)	(12,642,326)	(12,575,288)	67,038	0.53%	
Projects		(1,427,877)	(145,527)	(81,537)	63,990	43.97%	
Property & Assets		(13,124,762)	(1,970,142)	(1,398,941)	571,201	28.99%	▲
Stakeholder Management		(1,312,161)	(187,571)	(220,683)	(33,112)	(17.65%)	
Communications & Marketing		(2,048,258)	(259,174)	(216,471)	42,703	16.48%	
Customer Experience		(1,489,144)	(209,845)	(175,716)	34,129	16.26%	
Business & Economic Development		(2,287,833)	(380,677)	(139,619)	241,058	63.32%	
People Experience		(3,942,960)	(618,973)	(503,899)	115,074	18.59%	
Transformation, Culture & Innovation		(1,027,821)	(148,306)	(98,576)	49,730	33.53%	
Internal Recharging		1,404,560	301,865	198,922	(102,943)	34.10%	
		(196,089,080)	(30,862,043)	(28,663,715)	2,198,328		
Non-cash amounts excluded from operating activities	1(a)	41,554,454	6,878,086	9,474,664	2,596,578	37.75%	▲
Amount attributable to operating activities		36,238,400	113,498,362	119,775,480	6,277,118		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions		11,892,034	(964,858)	(974,010)	(9,152)	0.95%	
Proceeds from disposal of assets	3	2,284,908	0	122,634	122,634	0.00%	
Payments for property, plant and equipment and infrastructure	4	(77,907,573)	(4,967,189)	(4,737,354)	229,835	4.63%	
Amount attributable to investing activities		(63,730,631)	(5,932,047)	(5,588,730)	343,317		
Financing Activities							
Transfer from reserves	6	54,741,788	1,401,582	8,083,001	6,681,419	476.71%	▲
Repayment of debentures	5	(2,500,000)	0	0	0	0.00%	
Transfer to reserves	6	(35,477,552)	(8,845,109)	(1,522,058)	7,323,051	82.79%	▲
Amount attributable to financing activities		16,764,237	(7,443,527)	6,560,943	14,004,470		
Closing funding surplus / (deficit)	1(c)	31,618	110,882,400	133,585,769			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer to threshold. Refer to Note 9 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2023-24 year is \$300,000 or 0.00% whichever is the greater.

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023**

STATEMENT OF FINANCIAL POSITION

	Year to Date 31 August 2023	Last Year Closing 30 June 2023
	\$	\$
Current Assets		
Cash and cash equivalents	14,440,453	13,665,383
Financial assets	217,000,000	183,000,000
Trade and other receivables	106,990,093	16,632,653
Inventories	18,569	27,313
Total Current Assets	338,449,115	213,325,349
Non-Current Assets		
Trade and other receivables	(765,974)	1,362,704
Other financial assets	37,495,633	38,512,037
Property, plant and equipment Infrastructure	406,559,001	405,993,988
	1,234,257,295	1,236,775,214
Total Non-Current Assets	1,677,545,955	1,682,643,943
Total Assets	2,015,995,070	1,895,969,292
Current Liabilities		
Trade and other payables	30,225,253	20,315,448
Other liabilities	1,574,435	1,211,129
Lease liabilities	934	934
Borrowings	2,500,000	2,500,000
Employee related provisions	9,291,498	9,313,188
Total Current Liabilities	43,592,120	33,340,699
Non-Current Liabilities		
Other liabilities	17,116,715	16,764,058
Borrowings	5,000,000	5,000,000
Employee related provisions	2,058,177	1,963,286
Other provisions	37,359,107	37,359,107
Total Non-Current Liabilities	61,533,999	61,086,451
Total Liabilities	105,126,119	94,427,150
Net Assets	1,910,868,951	1,801,542,142
Equity		
Retained surplus	727,396,551	611,508,797
Reserve accounts	200,079,045	206,639,988
Revaluation surplus	983,393,355	983,393,355
Total Equity	1,910,868,951	1,801,542,142

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

**MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 31 AUGUST 2023**

BASIS OF PREPARATION

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 Interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this financial report. This is not in accordance with the requirements of *AASB 1051 Land Under Roads paragraph 15* and *AASB 116 Property, Plant and Equipment paragraph 7*.

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.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 August 2023

SIGNIFICANT ACCOUNTING POLICES

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.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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 financial statements. A separate statement of those monies

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.

ROUNDING OFF FIGURES

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

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	Amended Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Non-cash items excluded from operating activities				
Adjustments to operating activities				
Less: (Profit)/loss on asset disposals	3	(1,277,988)	167,820	(122,634)
Less: Movement in liabilities associated with restricted cash		802,184	0	655,693
Less: Financial assets at fair value through profit and loss		(7,372)	0	0
Less: Movement in other liabilities		0	0	26,690
Movement in accrued UGP debtors (non-current)		0	0	2,101,988
Movement in employee benefit provisions (non-current)		0	0	94,891
Add: Public Open Space payment (non-current)		0	0	27,779
Add: Depreciation on assets		42,037,630	6,710,266	6,690,257
Total non-cash items excluded from operating activities		41,554,454	6,878,086	9,474,664

(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.

		Last Year Closing	This Time Last Year	Year to Date
		30 June 2023	31 August 2022	31 August 2023
Adjustments to net current assets				
Less: Reserves - restricted cash	6	(206,639,989)	(177,937,842)	(200,079,045)
Less: Bonds & deposits		(3,840,400)	(3,730,223)	(3,764,937)
Add: Borrowings	5	2,500,000	3,934,065	2,500,000
Add: Lease liabilities		934	114,651	934
Add: Financial assets at amortised cost - non-current	2	38,349,058	101,894,517	37,332,654
Total adjustments to net current assets		(169,630,397)	(75,724,832)	(164,010,394)
Cash and cash equivalents	2	13,665,383	20,298,970	14,440,453
Financial assets at amortised cost	2	183,000,000	135,800,000	217,000,000
Rates receivables		1,923,204	68,597,888	85,074,487
Receivables		9,142,597	12,696,573	18,332,423
Other current assets		5,594,165	5,198,564	3,601,752
Less: Current liabilities				
Payables		(17,831,630)	(25,346,211)	(27,486,083)
Borrowings	5	(2,500,000)	(3,934,065)	(2,500,000)
Contract liabilities	7	(1,211,129)	(5,745,842)	(1,574,435)
Lease liabilities		(934)	(114,651)	(934)
Provisions	7	(9,313,188)	(8,989,177)	(9,291,498)
Less: Total adjustments to net current assets	1(b)	(169,630,397)	(75,724,832)	(164,010,394)
Closing funding surplus / (deficit)		12,838,071	122,737,217	133,585,769

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 2023

OPERATING ACTIVITIES
NOTE 2
CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Institution
		\$	\$	\$	
Cash on hand					
Cash at bank	Cash and cash equivalents	7,337,912	0	7,337,912	NATIONAL AUSTRALIA BANK
Cash on hand	Cash and cash equivalents	102,541	0	102,541	
Term deposits - current	Cash and cash equivalents	7,000,000		7,000,000	NATIONAL AUSTRALIA BANK
Term deposits - current	Financial assets at amortised cost	0	13,200,000	13,200,000	BANK OF QUEENSLAND
Term deposits - current	Financial assets at amortised cost	50,488,672	40,311,328	90,800,000	COMMONWEALTH BANK
Term deposits - current	Financial assets at amortised cost	0	3,000,000	3,000,000	ING BANK
Term deposits - current	Financial assets at amortised cost	0	8,000,000	8,000,000	AUSWIDE BANK
Term deposits - current	Financial assets at amortised cost	0	27,000,000	27,000,000	WESTPAC
Term deposits - current	Financial assets at amortised cost	0	24,500,000	24,500,000	SUNCORP
Term deposits - current	Financial assets at amortised cost	0	25,000,000	25,000,000	CREDIT UNION AUSTRALIA
Term deposits - current	Financial assets at amortised cost	0	5,000,000	5,000,000	DEFENCE BANK
Term deposits - current	Financial assets at amortised cost	0	7,500,000	7,500,000	AMP
Term deposits - current	Financial assets at amortised cost	0	7,500,000	7,500,000	MYSTATE BANK
Term deposits - current	Financial assets at amortised cost	0	5,500,000	5,500,000	HERITAGE
Other investment - non current	Financial assets at amortised cost	0	832,654	832,654	BARCLAYS BANK
Other investment - non current	Financial assets at amortised cost	0	22,000,000	22,000,000	BANK OF QUEENSLAND
Other investment - non current	Financial assets at amortised cost	0	10,000,000	10,000,000	DEFENCE BANK
Other investment - non current	Financial assets at amortised cost	0	3,000,000	3,000,000	WESTPAC
Other investment - non current	Financial assets at amortised cost	0	1,500,000	1,500,000	AMP
Total		64,929,125	203,843,982	268,773,107	
Comprising					
		Unrestricted	Restricted	Total Cash	
		\$	\$	\$	
Cash and cash equivalents		14,440,453	0	14,440,453	
Financial assets at amortised cost		50,488,672	203,843,982	254,332,654	
		64,929,125	203,843,982	268,773,107	

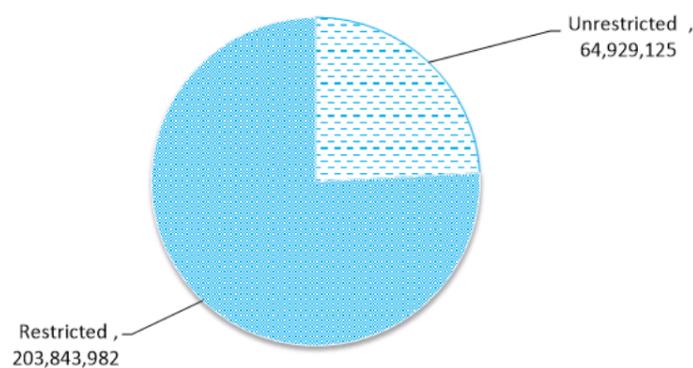
KEY INFORMATION

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.

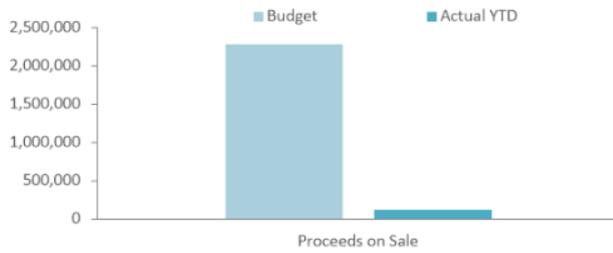
Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 3
DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment	1,006,920	2,284,908	1,277,988	0	0	122,634	122,634	0
		1,006,920	2,284,908	1,277,988	0	0	122,634	122,634	0



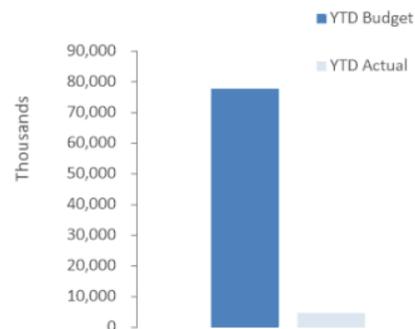
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

INVESTING ACTIVITIES
NOTE 4
CAPITAL ACQUISITIONS

Capital acquisitions	Amended		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings	17,837,534	735,462	1,228,501	493,039
Furniture and equipment	540,000	90,000	0	(90,000)
Plant and equipment	14,166,030	405,000	625,639	220,639
Information technology	5,093,293	554,838	186,777	(368,061)
Infrastructure - roads	12,468,708	1,075,901	876,194	(199,707)
Infrastructure - drainage	7,140,337	265,361	252,300	(13,061)
Infrastructure - footpath	2,827,324	305,509	89,607	(215,902)
Infrastructure - parks hard	9,779,659	626,767	360,180	(266,587)
Infrastructure - parks landscaping	1,258,180	176,072	111,836	(64,236)
Infrastructure - landfill site	3,012,853	553,493	974,995	421,502
Infrastructure - marina	1,505,782	18,351	17,300	(1,051)
Infrastructure - coastal	2,277,873	160,434	14,025	(146,409)
Payments for Capital Acquisitions	77,907,573	4,967,189	4,737,354	(229,835)
Total Capital Acquisitions	77,907,573	4,967,189	4,737,354	(229,835)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	(11,892,034)	964,858	974,010	9,152
Other (disposals & C/Fwd)	(2,284,908)	0	(122,634)	(122,634)
Cash backed reserves				
Plant & Vehicle Replacement	(9,159,096)	(14,065)	(81,439)	(67,374)
Information Technology	(405,000)	0	0	0
Waste & Recycling	(4,195,357)	(105,000)	(827,909)	(722,909)
Land Development and Investment Fund	(2,020,796)	(290)	(4,417)	(4,127)
Roads & Drainage Infrastructure	(3,963,214)	0	0	0
Community Infrastructure	(3,982,109)	(28,000)	(96,168)	(68,168)
Port Coogee Special Maintenance - SAR	(280,000)	(30,000)	(14,025)	15,975
Community Surveillance	(684,250)	0	0	0
Waste Collection	(918,000)	0	0	0
CIHCF Building Maintenance	(563,013)	0	(985)	(985)
Cockburn ARC Building Maintenance	(1,920,000)	0	0	0
Carry Forward Projects	(16,296,984)	(964,070)	(245,306)	718,764
Port Coogee Marina Assets Replacement	(578,470)	0	(1,600)	(1,600)
Port Coogee Waterways - WEMP	(344,600)	0	0	0
Contribution - operations	(18,419,742)	(4,790,622)	(4,316,880)	473,741
Capital funding total	(77,907,573)	(4,967,189)	(4,737,354)	229,835

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.



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

FINANCING ACTIVITIES
NOTE 5
BORROWINGS

Repayments - borrowings

Information on borrowings Particulars	Loan No.	1 July 2023	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget
		\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture										
To assist fund the Cockburn Central West development	8	7,500,000	0	0	0	2,500,000	7,500,000	5,000,000	0	350,000
C/Fwd Balance		7,500,000	0	0	0	2,500,000	7,500,000	5,000,000	0	350,000
Total		7,500,000	0	0	0	2,500,000	7,500,000	5,000,000	0	350,000
Current borrowings		3,226,983					2,500,000			
Non-current borrowings		4,273,017					5,000,000			
		7,500,000					7,500,000			

All debenture repayments were financed by general purpose revenue.

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 2023

OPERATING ACTIVITIES
NOTE 6
CASH RESERVES

Reserve name	Opening	Budget Interest	Actual Interest	Budget Transfers	Actual Transfers	Budget Transfers	Actual Transfers	Budget Closing	Actual YTD
	Balance	Earned	Earned	In (+)	In (+)	Out (-)	Out (-)	Balance	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Council Funded									
Staff Payments & Entitlements	1,762,036	0	0	0	0	(41,475)	0	720,561	1,762,036
Plant & Vehicle Replacement	12,489,426	0	0	3,085,500	0	(9,159,096)	(81,439)	5,390,070	12,407,986
Information Technology	3,147,908	0	0	1,500,000	0	(405,000)	0	2,742,908	3,147,908
Major Building Refurbishment	20,348,071	0	0	1,500,000	0	0	0	19,501,558	20,348,071
Waste & Recycling	17,965,167	0	0	3,822,443	0	(4,275,357)	(827,909)	15,719,696	17,137,258
Land Development and Investment Fund	3,078,371	0	0	500,000	0	(4,848,590)	(978,399)	(209,832)	2,099,972
Roads & Drainage Infrastructure	16,572,373	0	0	3,000,000	0	(4,057,870)	0	15,214,329	16,572,373
Naval Base Shacks	1,291,186	0	0	150,000	0	0	0	1,441,186	1,291,186
Community Infrastructure	39,902,481	0	0	0	0	(4,044,351)	(96,168)	26,588,978	39,806,313
Insurance	2,109,607	0	0	0	0	0	0	1,832,364	2,109,607
Greenhouse Action Fund	1,108,938	0	0	200,000	0	0	0	1,308,938	1,108,938
HWRP Post Closure Management & Contan	4,871,959	0	0	2,000,000	0	(360,000)	0	6,465,769	4,871,959
Municipal Elections	301,420	0	0	150,000	0	(300,000)	0	1,420	301,420
Community Surveillance	936,514	0	0	300,000	0	(1,067,894)	(50)	12,456	936,464
Waste Collection	9,920,005	0	0	2,000,000	0	(1,165,500)	0	10,754,505	9,920,005
Environmental Offset	248,759	0	0	0	0	0	0	248,759	248,759
Bibra Lake Management Plan	15,267	0	0	0	0	0	0	15,267	15,267
CIHCF Building Maintenance	12,119,211	0	0	1,000,000	151,818	(563,013)	(985)	12,843,734	12,270,045
Cockburn ARC Building Maintenance	8,175,048	0	0	1,500,000	0	(1,920,000)	0	6,255,048	8,175,048
Carry Forward Projects	13,850,707	0	0	8,759,609	0	(17,306,481)	(263,612)	2,677,216	13,587,094
Port Coogee Marina Assets Replacement	2,298,541	0	0	300,000	0	(578,470)	(1,600)	1,618,601	2,296,941
Coogee Beach Foreshore Management	118,334	0	853	1,000,000	70,439	0	0	1,117,706	189,626
Total Council Funded Reserve	172,631,330	0	853	30,767,552	222,257	(50,093,097)	(2,250,163)	132,261,237	170,604,278



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 6
CASH RESERVES

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted Funded									
Aged and Disabled Asset Replacement	476,874	0	2,649	0	0	0	0	474,343	479,523
Welfare Projects Employee Entitlements	858,114	0	2,773	0	0	(20,629)	0	1,041,956	860,887
Port Coogee Special Maintenance - SAR	2,119,576	0	12,776	400,000	422,122	(531,681)	(129,295)	2,009,344	2,425,179
Port Coogee Waterways - SAR	307,267	0	2,287	100,000	108,681	0	0	405,370	418,235
Family Day Care Accumulation Fund	(0)	0	33	0	0	0	0	11,812	33
Naval Base Shack Removal	881,216	0	4,895	50,000	0	(20,000)	0	906,537	886,111
Restricted Grants & Contributions	7,448,742	0	0	0	0	(252,617)	(5,695,488)	1,050,967	1,753,254
Public Open Space - Various	5,172,673	0	27,779	0	0	0	0	5,146,123	5,200,452
Port Coogee Waterways - WEMP	1,042,500	0	6,085	0	0	(498,626)	0	94,328	1,048,586
Cockburn Coast SAR	124,974	0	840	55,000	52,335	(22,323)	(8,055)	161,035	170,093
Total Restricted Funded Reserve	18,431,937	0	60,116	605,000	583,137	(1,345,875)	(5,832,839)	11,301,816	13,242,352
Developer Contribution Plans									
Community Infrastructure (DCA 13)	924,399	0	22,732	3,000,000	337,067	(2,925,602)	0	878,197	1,284,198
Developer Contribution Plans - Various	14,652,324	0	73,959	1,105,000	221,936	(377,214)	0	14,969,663	14,948,218
Total Developer Contribution Reserve	15,576,723	0	96,691	4,105,000	559,002	(3,302,816)	0	15,847,860	16,232,416
Total Cash Reserve	206,639,989	0	157,661	35,477,552	1,364,397	(54,741,788)	(8,083,001)	159,410,912	200,079,045



NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023

OPERATING ACTIVITIES
NOTE 7
OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability Increase	Liability Reduction	Closing Balance 31 August 2023
		\$	\$	\$	\$
Contract liabilities					
Unspent grants, contributions and reimbursements - non-operating		1,211,129	363,306	0	1,574,435
Total unspent grants, contributions and reimbursements		1,211,129	363,306	0	1,574,435
Provisions					
Annual leave		4,643,393	9,219,539	(9,241,229)	4,621,703
Long service leave		4,669,795	0	0	4,669,795
Total Provisions		9,313,188	9,219,539	(9,241,229)	9,291,498
Total other current assets		10,524,317	9,582,845	(9,241,229)	10,865,933
Amounts shown above include GST (where applicable)					

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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the City are recognised as a liability until such time as the City satisfies its obligations under the agreement.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

**NOTE 8
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

Project/ Activity	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget adoption						262,844
Various	Expenditure Review Committee July 2023	OCM 10/08/2023				(106,226)	156,618
OP4111	Coogee Golf Complex flora and fauna study	OCM 10/08/2023				(125,000)	31,618
				0	0	(231,226)	



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 AUGUST 2023**

**NOTE 9
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 2023-24 year is \$300,000 or 0.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
Revenue from operating activities				
Operations & Maintenance	959,436	23.48%	▲ Timing	Revenue brought forward
Property & Assets	310,842	31.04%	▲ Timing	Revenue brought forward
Expenditure from operating activities				
Property & Assets	571,201	28.99%	▲ Timing	Expenditure brought forward
Investing activities				
Financing activities				
Transfer from reserves	6,681,419	476.71%	▲ Timing	Expenditure brought forward
Transfer to reserves	7,323,051	82.79%	▲ Timing	Revenue brought forward



14.3 Operations

14.3.1 (2023/MINUTE NO 0242) Retrospective Closure of Knock Place, Jandakot

Responsible Executive	Chief Operations Officer
Author	Senior Property Services Officer
Attachments	N/A

Officer Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan
That Council:

- (1) REQUESTS the Minister for Lands consent for closure of the road reserve described as Knock Place, Jandakot pursuant to section 58 of the *Land Administration Act 1997*;
- (2) ADVISES Main Roads Western Australia and the Department of Planning, Lands and Heritage of the decision; and
- (3) ADVISES Main Roads Western Australia of the need to ensure vehicular access is maintained to the north of Lot 33 (875) Beeliar Drive, Jandakot.

CARRIED 9/0

Background

Main Roads Western Australia (MRWA) completed the Armadale Road/North Lake Road Bridge Project in December 2021, which included road and bridge construction along with various property acquisitions and amendments.

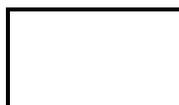
As part of the project the road closure of Knock Place, Jandakot Road Reserve was required.

The subject road reserve is shown in the image below outlined in the colour red and forms part of the constructed railway car park, together with and adjacent to, Reserve No. 49230, described as Lots 700 and 701 on DP65579.

The area subject to the permanent road closure is further identified on Landgate Deposited Plan 415483 and also shown below and described as Lot 550 (5,630m²) pre amalgamation and Lot 750 post amalgamation shown on the same plan.

Submission

NA



Report

Following practical completion of the Armadale Road/North Lake Road Bridge Project it was identified a number of land parcels required resolution of Certificate of Title adjustments, attention to caveats and Deposited Plan amendments.

Given the abovementioned ongoing property dealings consideration must be given to individual property transactions which may have an impact on the functionality of the surrounding developed area.

In this regard, and of particular note, the preservation of vehicular access is maintained to the north of Lot 33 on DP415479 (875 Beeliar Road, Jandakot) should be maintained during the course of those issues affecting land parcels being resolved.

A significant portion of this lot is still yet to be developed and the access to this highly visible site should be taken into account by relevant agencies.

There are a number of broader issues to resolve in addition to the land administration matters, including the appropriate reservations under planning schemes (both State and local) and which agencies will take management of those land parcels.

Above all the bigger picture is that this is part of Cockburn Central and its functionality and attractiveness as a place to invest and do business is critical.

The road upgrades, while solving a long held congestion issue, still need to facilitate safe and appropriate access for vehicles, cyclists and pedestrians in this precinct.

This report addresses the permanent road closure of Knock Place, Jandakot matter only and proposes the road closure be amalgamated with the adjacent Reserve No:49230, also forming part of the same constructed railway car park, identified as Lot 700 and Lot 701 on Deposited Plan 65579.

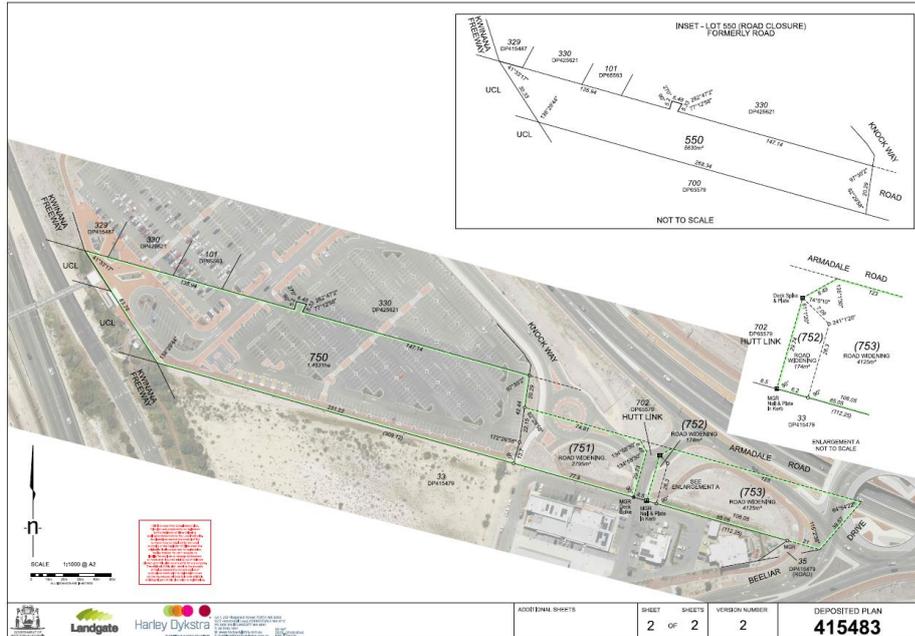
The road closure and resulting amalgamation are shown below on Deposited Plan 415483 as provided by Landgate noting the permanent road closure is only contained within the area outlined in the colour red below.

The current Management Order L143713 to the Public Transport Authority of WA over Reserve 49230 from the Department of Planning, Lands and Heritage will be expanded to include the proposed closure of the previous road reserve of Knock Place, Jandakot.

To finalise the required Knock Place, Jandakot permanent road closure land dealing, it is recommended Council resolves to support the intentions of this report.







Strategic Plans/Policy Implications

City Growth & Moving Around

A growing City that is easy to move around and provides great places to live.

- An integrated, accessible and improved transport network.

Budget/Financial Implications

N/A

Legal Implications

Provisions of the *Land Administration Act 1997*

Community Consultation

The City has complied with the *Land Administration Act 1997* section 58(3) Closing Roads with newspaper publication followed by a period of 35 days for public comment. No comments were received.

Risk Management Implications

Managing road closures ensures the appropriate land classifications are assigned and mitigates the risk of delays to potential future land transactions.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) Local Government Act 1995

Nil



15. Reports-Standing Committee

15.1 Audit Risk and Compliance Committee Meeting – 28/09/2023

15.1.1 (2023/MINUTE NO 0243) Financial Audit Results – Local Government 2021-22 (Office of the Auditor General)

Executive	A/Chief Financial Officer
Author	A/Head of Finance
Attachments	1. Financial Audit Results - Local Government 2021-22 ↓

Officer Recommendation/Committee Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan

That Council:

- (1) RECEIVES the Office of the Auditor General's report on Financial Audit Results – Local Government 2021-22.

CARRIED 9/0

Background

Responsibility for the financial audits of all local governments sits with the Office of the Auditor General (OAG) following a four-year transition period completed last year.

In accordance with legislative requirements, the OAG presents a report to Parliament each year on the results of the local government financial audits, including issues that are significant enough to bring to the attention of the Parliament.

The Auditor General encourages local governments to review these audit findings and consider the recommendations made to support continuous improvement of their operating environments and governance frameworks.

This report is brought to the Audit, Risk and Compliance Committee for review and to address the recommendations made by the OAG.

Submission

N/A

Report

The Financial Audit Results – Local Government 2021-22 (report) was tabled in Parliament by the Auditor General on 23 August 2023. This report included the results and issues identified during the annual audits for 146 of the applicable 148 local government entities (including 16 remaining audits from 2020-21).

Of the 148 local government entities, only 20 are directly audited by OAG staff, with the remaining 128 entities audited by contracted audit firms.



The City's audit continues to be contracted out to KPMG, with a two-year extension last year covering up to the 2022-23 financial year.

A concern raised by the Auditor General was the timeliness and cost of delays, with 39% of local governments not meeting the legislated deadline of 31 December for their audit reports.

The Auditor General also highlighted the increase in financial management and information system control weaknesses within local government for 2021-22, mirroring results from the State government sector. This has resulted in an increase in significant findings and modified opinions for local governments.

Audit opinions issued by the OAG can be one of the following:

- **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.

For the 2021-22 financial year, the City of Cockburn received a **Clear** audit opinion from the Auditor General.

Audit year	2017-18	2018-19	2019-20	2020-21	2021-22
Number of entities subject to OAG audit	46	112	132	148	148
Clear (unqualified) audit opinions	44	107	129	142 (130)	136**
Qualified opinions	2	5	1	3 (2)	10**
Disclaimers of opinion	0	0	2	3 (0)	0**
Material matters of non-compliance	36	93	101	262 (193)	N/A*
Management control issues	198	802	704	739 (601)	880**

Source: OAG

* Material matters of non-compliance were not required to be reported in 2021-22.

** Two 2021-22 audits are ongoing and therefore these results are for 146 entities only.

Note: Number in brackets indicate previous year reporting. Unbracketed numbers include the 16 entities which were outstanding at the time of tabling the 2021 report.

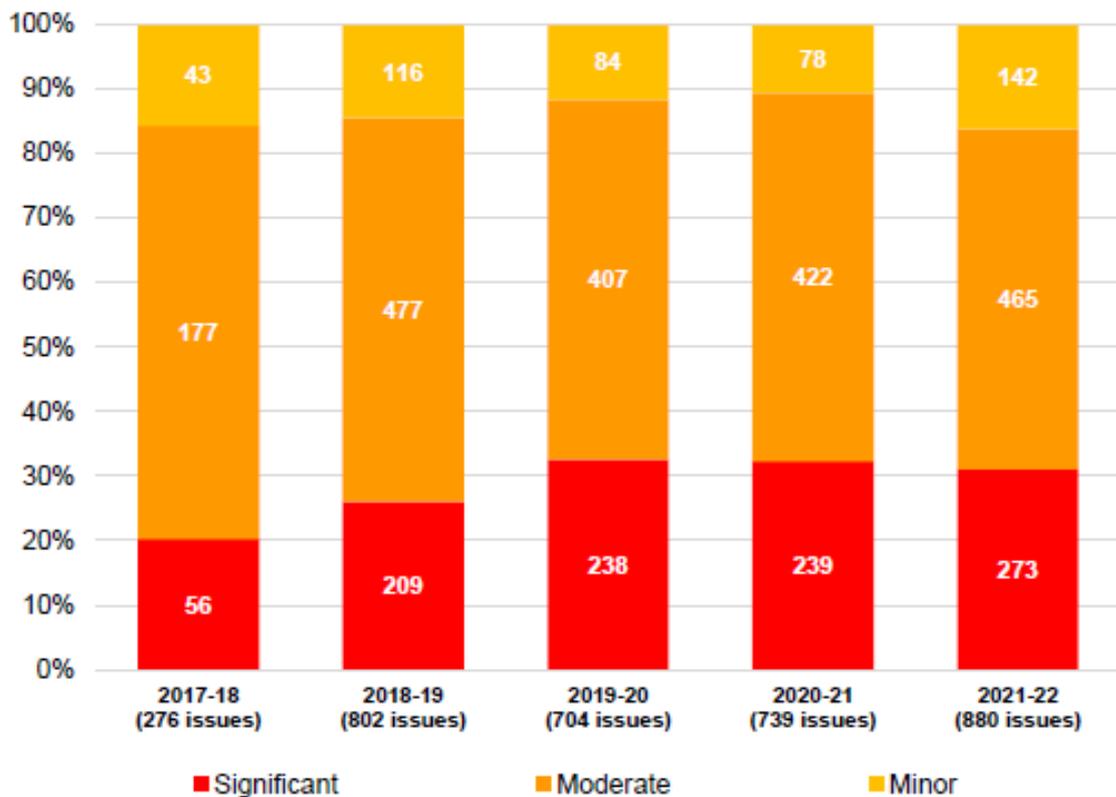


Management control weaknesses (880 issues) were up by 141 compared to 739 in 2020-21. A total of 265 control weaknesses identified in 2021-22 were unresolved issues from the prior year.

The OAG report shows a slightly increasing trend in the number of management control issues reported across the sector. A total of 880 from 146 entities were reported in 2021-22 (average of 6.0) versus 704 from 132 entities in 2019-20 (average of 5.3). The City only had two issues reported in its management letter for 2021-22 (same number as prior year).

Of the 880 control weaknesses reported by the OAG, 273 (31%) of these were categorised as potentially significant risks.

Importantly, the City’s two control weaknesses for 2021-22 were rated as moderate (1) and minor (1), compared to two moderate rated issues the previous year. Both issues have since been addressed in 2022-23.



Source: OAG

Note: 2017-18 data excludes 14 information systems issues.

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



Although not required to be reported for 2021-22, the OAG made no findings of material matters of non-compliance during the City's audit (same result as previous year).

This is the first year the OAG has recognised local government entities who demonstrate best practice in financial reporting and financial controls, though they have been reporting on this for the State and tertiary sectors for many years. The quality of financial reporting is measured against the following assessment criteria:

- timeliness of financial statements
- quality of financial statements and notes
- quality of working papers
- management resolution of accounting standards and presentation issues
- availability of key staff during the audit process

Twenty local government entities were named in the inaugural best practice list, with regional shires making up 14 of these. Only two metropolitan local governments made the list (Cities of Melville and Swan).

The OAG report clearly demonstrates the City achieved an excellent audit result for 2021-22 through receiving a clear audit opinion, satisfaction of financial statement timeliness requirements, and the financial statements being assessed by the OAG as audit ready. The City's audit opinion was also issued on a timely basis (9 December 2022) and the City's good result further supported by the very low number (and rating) of control issues identified.

Although the City's excellent audit result for the 2021-22 financial year is meritorious, it will continue striving for recognition from the OAG in best practice financial reporting and audit. Better use of the OAG developed better practice guide and audit readiness tools will be made to improve our performance.

The OAG made two specific mentions of the City of Cockburn in their report to Parliament. One highlighted the 23% increase in the total value of infrastructure assets primarily due to increases in unit rates, as well as growth in the asset base.

While a significant increase, this did not reflect any adverse or non-compliance audit finding. Rather, it represented the inflationary conditions being experienced. The City will continue monitoring its internal unit rates, guided by available market evidence and the economic environment.

The other mention of the City in the OAG report related to a 33% increase in its fees and charges revenue due to a significant increase in landfill fees (83% increase in waste accepted). This also caused other expenditure to rise by 57% due to the increased landfill levy on the waste accepted.

This also was not an adverse finding, rather highlighting significant items within the sector's financial reporting for the year.



OAG Recommendations

The recommendations made by the OAG in their report are summarised in the table below with responding comments made by the City:

Recommendation	City Comment
<p>1. We again encourage entities to make use of of OAG better practice guidance to improve quality and efficiency in annual financial reporting and assurance, including our:</p> <ul style="list-style-type: none"> a. Western Australian Public Sector Financial Statements – Better Practice Guide b. Audit Readiness – Better Practice Guide, with online tools available at audit.wa.gov.au. Particularly Tool 16: Financial report checklist – Local government which provides an overall quality assurance checklist that is useful to local government entities prior to submitting financial statements for audit (page 23). 	<p>City officers previously attended an awareness session for the release of the guide and utilise aspects on a fit for purpose basis.</p> <p>The City will ensure to refer to these guides in all future financial reporting and assurance processes to improve its audit performance and enhance its chances of being recognised as a best practice entity by the OAG.</p>
<p>2. Local government entities should ensure the integrity of their financial control environment is maintained by:</p> <ul style="list-style-type: none"> a. ensuring control weaknesses identified by audit and other review mechanisms are addressed promptly b. creating a culture of compliance with systems of control being regularly reviewed c. regularly reviewing and updating all financial, asset, human resources, governance, information systems and other management policies and procedures. These should be communicated to staff with effective training programs implemented to support understanding of these d. conducting reviews and assurance engagement to improve systems of internal control in line with periodic risk assessments 	<ul style="list-style-type: none"> a. City concurs with this recommendation and its track record in addressing previous recommendations demonstrates commitment. b. The LG annual compliance return, and audit check of responses serves this purpose. c. These activities are business as usual for the City. d. Internal controls are regularly assessed through management oversight, updating of risk registers, and financial systems improvements. These are also reviewed during Financial Management Reviews carried out every three years for the CEO. e. The City works closely with its auditor to ensure revised accounting standard requirements are properly applied in the



Recommendation	City Comment
<p>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 (page 30).</p>	<p>financial statements.</p>
<p>3. We encourage entities to use the case studies and recommendations in our Information Systems Audit – Local Government 2021-22 to assess and enhance general computer controls within entities information system environments (page 31).</p>	<p>City concurs with recommendation.</p> <p>The City presented this audit report to the Sep-2022 ARC meeting and addressed all of the recommendations with actions undertaken or proposed.</p>
<p>4. The DLGSC 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 application of AASB 13 Fair Value Measurement (page 32).</p>	<p>City concurs with recommendation.</p> <p>We note the DLGSC has now issued model financial statements that will assist local governments have greater consistency in applying applicable AASB's, including AASB 13.</p> <p>The City looks forward to proposed amendments by the DLGSC to the LG (Financial Management) Regs, which aim to reduce the current complexity regarding fair value measurement.</p>
<p>5. The DLGSC should consider environmental, social and governance reporting requirements as applicable and provide clarity to the local government sector for future reporting purposes (page 38).</p>	<p>City concurs with recommendation.</p> <p>We will look forward for further guidance on this matter from the DLGSC for future reporting requirements.</p>
<p>6. The DLGSC should continue to work with local government stakeholders to ensure regulatory reform and support model financial accounts to ensure they remain relevant and appropriate for the sector for the 2023-24 financial year and beyond. Any learnings or further amendments that may be needed should be well considered and promptly applied (page 40).</p>	<p>City concurs with recommendation.</p> <p>The model template has been provided and utilised by the City for the 2022-23 financial year.</p> <p>This will assist greater consistency of financial reporting within the sector and needs to be updated and maintained in future to ensure relevancy.</p>

Strategic Plans/Policy ImplicationsListening & Leading

A community focused, sustainable, accountable, and progressive organisation.

- Best practice Governance, partnerships and value for money.

Budget/Financial Implications

N/A

Legal Implications

N/A

Community Consultation

N/A

Risk Management Implications

Reviewing the findings and recommendations contained in the OAG's report into Local Government financial audits each year provides an opportunity for the City to reduce financial management and reporting risks and improve its management controls and governance frameworks.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

Nil





Report 3: 2023-24 | 23 August 2023

FINANCIAL AUDIT RESULTS

Local Government 2021-22



Office of the Auditor General
Western Australia

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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.

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WESTERN AUSTRALIAN AUDITOR GENERAL'S REPORT

**Financial Audit Results –
Local Government 2021-22**

Report 3: 2023-24
23 August 2023



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**THE PRESIDENT
LEGISLATIVE COUNCIL**

**THE SPEAKER
LEGISLATIVE ASSEMBLY**

FINANCIAL AUDIT RESULTS – LOCAL GOVERNMENT 2021-22

Under section 24 of the *Auditor General Act 2006*, this report summarises the final results of our annual audits of 146 of 148 local government entities for the year ended 30 June 2022 and the 16 remaining audits from 30 June 2021.

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
23 August 2023

Contents

Auditor General's overview	7
2021-22 financial audits at a glance	8
Executive summary	10
Review of the 2021-22 financial year	10
Introduction	12
Recommendations	14
Summary of audit opinions	15
Ten qualified audit opinions for 2021-22	15
Seventeen entities received emphasis of matter paragraphs	17
Material uncertainty related to going concern	17
We issued 224 audit certifications	17
Reporting requirements	18
Review of financial reports submitted for audit	20
Audit differences	20
Best practice entities	22
Recommendation	23
Control weaknesses	24
Control environment	24
Financial and management controls	25
Recommendation	30
Information system controls	31
Recommendation	31
Financial reporting, accountability and audit matters	32
Valuation of assets	32
Recommendation	32
Reconciliations	33
Approval and support for journals	33
Recognition or assessment of rehabilitation provision	33
Prior year adjustments were again reported for several entities	34
Key financial transactions that required additional audit effort	34

Unusual items of interest35

Other changes to accounting standards35

Impact of emergencies36

Opportunities for the DLGSC to improve support of the local government sector37

Recommendation38

Response from the DLGSC39

Local government regulation amendments40

Recommendation40

Response from the DLGSC40

Appendix 1: Status and timeliness of audits 41

 Response from the Shire of Narrogin47

Appendix 2: 2020-21 disclaimers of opinion 48

Appendix 3: 2021-22 qualified opinions 49

Appendix 4: Emphasis of matters paragraphs included in auditor’s reports 52

Appendix 5: Material uncertainty related to going concern 54

Appendix 6: Certifications issued..... 55

Appendix 7: Other opinions and certifications issued since 22 December 2022 60

Appendix 8: Completion of 2020-21 local government entity audits 61



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Auditor General's overview

This report summarises the results of our annual audits of 146 of 148 local government entities for the year ended 30 June 2022 and the 16 remaining audits from 30 June 2021.

For the 2021-22 audit cycle, the increase in financial management and information system control weaknesses we noted in the State government sector was also mirrored in the local government sector, resulting in an increase in significant findings and modified opinions.



Timeliness, and the cost of delays, also remain a concern. While more entities received their audit opinions by the legislated deadline than in 2021, the improvement was marginal, with 39% not finalised by the end of December 2022. By 31 March this year, more than a quarter of local government entities still had not finalised their financial reports to an acceptable standard or provided all relevant information. Timely financial reporting is important for accountability and transparency to stakeholders.

I made the decision to impose a hard line, requiring entities to complete their financial reports, and us their audits, by 18 April. This gave entities one final chance to provide us with the necessary information before receiving an audit opinion, and many responded positively. Even though this resulted in additional qualified opinions, it was a truer reflection of the state of the local government sector and allowed us all to move on from the 2022 year.

Where financial statements and supporting documents and systems are well organised, the audit process can be efficient, reducing time and cost to the entity and ratepayers. But too often we find incomplete information, reconciliations not performed, problems not addressed and staff unavailable or inexperienced. This results in delays and higher costs to both the entity and the auditors as remedial work that could have been avoided by good practices and preparation becomes, instead, part of the audit process.

We expect all entities to have their financial statements completed and audited by the end of December of the relevant audit cycle. To help them, we recently issued a better practice guide on audit readiness and published an Audit Readiness Tool on our website to assist public entities avoid delays and modified opinions. The Department of Local Government, Sport and Cultural Industries has also engaged tangibly with financial accountability issues, including by releasing model financial statements that work with new regulations gazetted on 30 June 2023 to support appropriately reduced reporting for some entities. I expect these initiatives to have a positive impact on the next audit cycle.

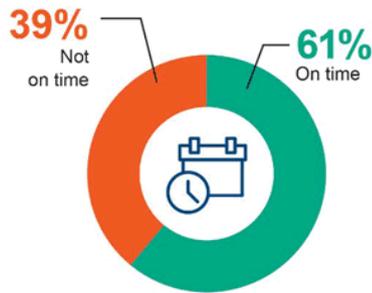
Our engagement with the sector is not all one way. We value feedback on our work and I have appreciated the opportunity to discuss, with both Local Government Professionals WA and the Western Australian Local Government Association, the outcomes of their 2022 survey of the sector. We welcome the feedback around timing and the resource effort required for audits and the resulting cost impacts as well as the positive feedback from many local government entities who understand the benefit of a robust audit process.

This is also the first year we have recognised and reported on the top 20 local government entities achieving best practice for 2021-22. I congratulate these entities for their commitment to timely and quality financial reporting to their communities. I particularly acknowledge and commend the number of regional shires that have made this inaugural list, given the extent of resource and labour constraints that can disproportionately affect our regions.

Finally, I want to recognise my hardworking staff, our contract audit firms and staff in the audited entities. Thank you for your dedication to the 2022 audit process. Your professionalism and cooperation in working through challenges to complete the audits is appreciated. With a continued focus of working together, I am confident we can create a smoother, more efficient and timely audit process for the benefit of all for 2023 and beyond.

2021-22 financial audits at a glance

Auditing local government



Audits completed by 31 December

148 local government entities

146 audits finalised and the results included in this report

20 entities audited by OAG staff

128 entities audited by contracted audit firms

The 146 entities with finalised audits had:
\$51 billion of total reported assets

\$4.76 billion in total operating revenue
\$2.8 billion in rates
\$1.16 billion in fees and charges

Timeliness of financial reports

(page 41)

Timeliness of original submission (unaudited)

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



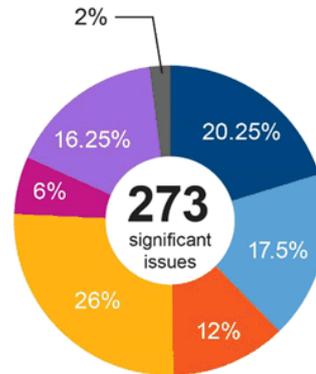
Audit results

10 qualified opinions (page 15)	1 going concern (page 17)	2 opinions outstanding (page 15)	880 management control issues (page 25)
135 clear opinions (page 17)	17 emphasis of matter (page 17)	224 certifications (page 17)	334 information system control weaknesses (page 31)

880 management control issues
(page 25)

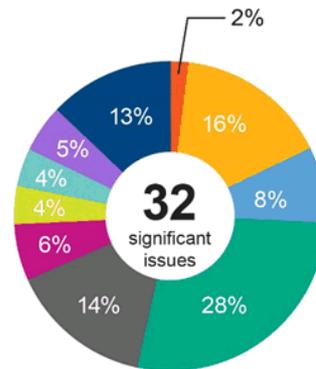
During 2021-22, we alerted 137 entities to control weaknesses that needed their attention. Two hundred and seventy-three were rated as significant, 465 moderate and 142 minor.

- Expenditure
- Accounting procedure
- Payroll and human resources
- Asset management
- Revenue
- Governance
- Other



334 information system control weaknesses
(page 31)

- Risk management
- Information security framework
- Human resource security
- Access management
- Endpoint security
- Network security
- Physical security
- Change management
- IT operations
- Business continuity



Issues impacting entity reporting



Valuation of assets
(page 32)



Reconciliations
(page 33)



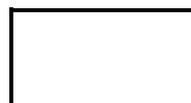
Approval and support of journals
(page 33)



Key financial transactions that required additional audit effort
(page 34)



Other changes to accounting standards
(page 35)



Executive summary

Review of the 2021-22 financial year

The 2021-22 financial year continued to see financial reporting challenges across the local government sector. Our audits continue to bring greater rigour, scrutiny and sector wide improvements, with many local government entities responding positively to these challenges.

This is the first year that we are recognising the entities who have demonstrated best practice in financial reporting in the sector. This recognition is consistent with what we report for the State and tertiary sectors. Our best practice assessment criteria include:

- good quality financial reports submitted for audit within the agreed timeframe and supported by reliable working papers
- management resolution of accounting standards and presentation issues
- availability of key staff during the audit process.

Top entities recognised for the 2021-22 financial year, outlined at page 22 are to be congratulated for their efforts and this achievement.

Outstanding issues

We continue to work with local government entities to improve timeliness and audit quality, and are pleased to report that slightly more local government entities received their audit report by the end of December 2022 (61%) in accordance with regulatory requirements than in the previous year (58%). However, these improvements are slower and less than our office and entities would like or need.

Audit year	2017-18	2018-19	2019-20	2020-21	2021-22
Number of entities subject to OAG audit	46	112	132	148	148
Clear (unqualified) audit opinions	44	107	129	142 (130)	136**
Qualified opinions	2	5	1	3 (2)	10**
Disclaimers of opinion	0	0	2	3 (0)	0**
Material matters of non-compliance	36	93	101	262 (193)	N/A*
Management control issues	198	802	704	739 (601)	880**

Source: OAG

* Material matters of non-compliance were not required to be reported in 2021-22.

** Two 2021-22 audits are ongoing and therefore these results are for 146 entities only.

Note: Number in brackets indicate previous year reporting. Unbracketed numbers include the 16 entities which were outstanding at the time of tabling the 2021 report.

Table 1: Audit results for the past five years

The users of financial statements, including ratepayers, deserve and have a right to expect their local government entities to acquit their financial responsibility in a timely manner and in accordance with regulatory requirements. Timely reporting is essential, as it should be

informing rate-setting and other budgetary aspects amongst other matters, as well as ensuring accountability of the entity, its executive and councillors.

This year we drew a line in the sand with the 41 outstanding local government financial audits that had not been completed by 31 March 2023, notifying them of one last chance to provide us with the necessary information before we issued our audit opinion. Many of these remaining entities had:

- outstanding valuations for property, plant and equipment
- poor record keeping practices that delayed providing information for audit
- staff turnover of experienced finance staff during crucial times in the financial year or key staff not available to respond to audit queries either due to leave or competing operational requirements.
- numerous errors in financial statements and disclosure requirements outstanding or not being met
- key reconciliations remaining outstanding
- not responded to our queries as timely as necessary.

The hard line initiative was taken to improve timeliness, with a deadline of 18 April 2023 introduced to stem further delays in financial reporting and refocus entities' and our Office's attention to closing out the 30 June 2022 audit cycle so we could all move on. Twenty-five entities were able to close out their financial reporting obligations, with 16 entities remaining outstanding at the designated date, with that number now whittled down to two.

It is clear from this data that the dedicated effort on implementing the hard line resulted in improved financial reporting timeliness. It is also clear that there is now greater awareness and understanding by local government entities of the rigour demanded in our audits. Where there is greater willingness to engage with the audit process, this is translating to more timely financial reporting. We all have a role to play in seeing improvement in the quality and timeliness of financial reporting and assurance. We have seen the sector reflect on the need to improve timely transparency and discharge governance duties, and we support the sector's willingness to adopt better practice.

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

To assist all public entities in this regard, we have prepared an *Audit Readiness – Better Practice Guide*, which is also available online on our website. This is in addition to our other better practice guides on preparing financial statements and audit committees, among others. We strongly encourage entities to access and use these guides.

Where to from here

There is still a journey ahead, but we are committed to working with entities, the Department of Local Government, Sport and Cultural Industries (DLGSC) and sector associations towards improvement in the sector, and in our own processes, to aid timely reporting to the community and Parliament.

We have advocated for, and supported, regulatory reform initiatives by the DLGSC and welcome the introduction of model financial statements and regulatory amendments gazetted on 30 June 2023 allowing tiered reporting across the sector. This is a further step in providing relief to smaller local government entities by allowing reduced disclosure for



entities classified as Class 3 and 4. The changes apply to the year ended 30 June 2023 and onwards, allowing entities to focus their reporting on areas of importance.

For the 30 June 2023 audit cycle, we have asked entities across the public sector, including local government entities, to provide a signed set of financial statements to the auditors before the final audit begins. This is to ensure the entity has performed its own internal quality review of the financial statements and formally recognises that their financial statements are complete and ready for audit. We expect local government entities to meet their legislative requirements and have their audit opinions signed prior to the end of December. We are committed to doing our bit to ensure this occurs.

We continue to advocate for clarity on measurement of fair value of land, buildings and infrastructure assets by the DLGSC. Differing assumptions underlying the valuation of these assets make results hard to compare and have significant time and cost implications for the sector, including the OAG. We also recognise that, despite best efforts by many local government entities, securing a valuation expert has been challenging in the current market.

For 2021-22, OAG staff performed 20 audits in-house, with the other 128 performed by contract audit firms on our behalf. We expect to increase the number of in-house audits 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. Like many professional services, our costs have increased and, as a cost recovery agency, we have little choice but to pass these on. The measures we have outlined above to improve the quality of financial reporting, should improve the efficiency, and therefore contain the cost, of assurance over time.

Introduction

This report contains findings from our 2021-22 financial audits of the local government sector. It includes the results for 146 of the 148 entities (Appendix 1), with the remaining two entities' results to be tabled in Parliament once their audits are completed. This report also includes the results of the 16 local government audits that were outstanding from the 2020-21 year at the time that year's results report¹ was issued (Appendix 8).

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 which 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.

¹ Office of the Auditor General, [Financial Audit Results - Local Government 2020-21](#), OAG website, 17 August 2022, accessed 21 August 2023.

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 complexities encountered on the valuation of assets, timely completion of reconciliations, approval and support for journals and ongoing matters on how entities account for the rehabilitation of landfill sites.

The appendices include other opinions and certifications issued for the State, local government and tertiary education sectors since our most recent results report².

² Office of Auditor General, [Financial Audit Results – State Government 2021-22 – Part 3: Final Results](#), OAG website, 30 June 2023, accessed 21 August 2023.



Recommendations

1. We again encourage entities to make use of OAG better practice guidance to improve quality and efficiency in annual financial reporting and assurance, including our:
 - a. *Western Australian Public Sector Financial Statements – Better Practice Guide*
 - b. *Audit Readiness – Better Practice Guide*, with online tools available at audit.wa.gov.au. Particularly Tool 16: Financial report checklist – Local government which provides an overall quality assurance checklist that is useful to local government entities prior to submitting financial statements for audit (page 23).
2. Local government entities should ensure the integrity of their financial control environment is maintained by:
 - a. ensuring control weaknesses identified by audit and other review mechanisms are addressed promptly
 - b. creating a culture of compliance with systems of control being regularly reviewed
 - c. regularly reviewing and updating all financial, asset, human resources, governance, information systems and other management policies and procedures. These should be communicated to staff with effective training programs implemented to support understanding of these
 - d. conducting reviews and assurance engagement to improve systems of internal control in line with periodic risk assessments
 - 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 (page 30).
3. We encourage entities to use the case studies and recommendations in our *Information Systems Audit – Local Government 2021-22* to assess and enhance general computer controls within entities information system environments (page 31).
4. The DLGSC 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 application of AASB 13 *Fair Value Measurement* (page 32).
5. The DLGSC should consider environmental, social and governance reporting requirements as applicable and provide clarity to the local government sector for future reporting purposes (page 38).
6. The DLGSC should continue to work with local government stakeholders to ensure regulatory reform and support model financial accounts to ensure they remain relevant and appropriate for the sector for the 2023-24 financial year and beyond. Any learnings or further amendments that may be needed should be well considered and promptly applied (page 40).

Summary of audit opinions

For the financial year ending 30 June 2022 we issued clear auditor's reports for 136 entities by 30 June 2023. Ten audit opinions were qualified, while we included emphasis of matter paragraphs in the audit reports of 17 entities.

The auditor's report includes:

- the audit opinion on the annual financial report and
- other matters the auditors deem necessary to highlight.

Under the *Local Government Act 1995*, 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 2021-22 auditor's report.

We also finalised the 2020-21 auditor's report for 16 entities. This included three disclaimers of opinion (Appendix 2). Two of these, the Shire of Wiluna and the Shire of Yalgoo, were reported last year. This year we also issued a disclaimer of opinion for the Shire of Toodyay for 2020-21. There were no disclaimers of opinion for 2021-22 (noting, however, that there are still two entities to finalise their 2021-22 financial statements).

Ten qualified audit opinions for 2021-22

In 2021-22, 10 entities received a qualified audit opinion (Appendix 3), an increase from the three qualifications the previous year. This is equally reflected in a decrease in the total number of clear opinions from 142 to 136 even though more audits have been finalised in a slightly timelier manner – a likely consequence of the ongoing resourcing constraints experienced throughout the sector and the state of record keeping.

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

Matters resulting in audit qualifications in 2021-22 primarily concerned asset valuations (eight out of 10 qualified opinions). These included either failure to revalue assets as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 for a number of years, or failure to do so regularly enough. This meant we as auditors could not verify asset values sufficiently and were unable to determine if there may be any consequential impact on the financial statements. In one case, an entity's management indicated that there were gaps in their control processes and they were not confident with the overall completeness of their fixed asset register.

Audits in progress

The two audits still being finalised for 2021-22, the Shire of Toodyay and Shire of Yalgoo, 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
- not having the in-house expertise needed to adequately manage their financial reporting.

While some entities collaborate and seek help to overcome these issues, this is often informal, ad-hoc and not as timely as we would prefer.

Non-accredited valuation contractors and their impact on local government financial reporting

As was the case last year, a recurring theme of local government audit qualifications is problems with asset valuations. Certain valuation contractors currently engaged by local government entities may not possess the necessary valuer accreditation for conducting valuations for financial reporting purposes. This raises concerns about the accuracy and reliability of valuations.

Valuer accreditation serves as a vital benchmark of competence and expertise in the valuation process. It helps ensure that professionals possess the required skills, knowledge and ethical standards to conduct valuations accurately and in accordance with Australian Accounting Standards and local government regulations. By employing non-accredited valuation contractors, local government entities run the risk of compromised valuations, inaccuracies in financial reporting and increased challenges during audits. These issues may result in serious consequences, including reputational damage, financial discrepancies and potential legal ramifications.

To safeguard the integrity of financial reporting, we join the DLGSC in encouraging local government entities to undertake the following steps:

1. review all valuation contractors currently engaged by your entity
2. verify each contractor possesses appropriate valuer accreditation
3. consider implementing a formal policy requiring valuer accreditation as a prerequisite for engaging valuation contractors in the future. Also, consider including a requirement that the valuer should state in their valuation report that the valuation is in accordance with Australian Accounting Standards, for financial reporting purposes and relevant local government regulations
4. communicate the importance of accreditation to all relevant stakeholders, emphasising its impact on financial reporting, auditing processes and the overall transparency of the sector.

Furthermore, we are very pleased that in July 2023, DLGSC issued guidance for fair value measurement of non-financial assets for local governments. To achieve greater consistency across local governments, DLGSC's advice is that land should be valued using the market approach in AASB 13 *Fair Value Measurement*, plus, if the land has any public sector restrictions (including from current use for community purposes) over it, the restrictions must be considered when valuing the land. This should help overcome problems that our Office has previously identified with wildly fluctuating valuations provided by different valuers either taking or not taking restrictions into account, whether that be at the next valuation interval or for jointly-owned assets.³

We understand the DLGSC is presently considering further regulatory reform which is intended to substantially improve the current scenario. If such changes are introduced, it is anticipated they will yield substantial long-term benefits, ensuring the accuracy and comparability of financial information and minimise risks associated with audits.

Where valuers are accredited but do not state that their valuation is in accordance with Australian Accounting Standards, the local government entity should ensure there is a review undertaken by an experienced professional (in-house or external of the local government) to attest to compliance with Australian Accounting Standards.

³ Office of the Auditor General, [Financial Audit Results - Local Government 2020-21](#), OAG website, 17 August 2022, accessed 21 August 2023.

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

In 2021-22, 17 EoM paragraphs have been included. Positively, this is a significant decrease from 31 EoM paragraphs in 2020-21 and is reflective of a continued improvement of underlying records in some entities. This year, EoM paragraphs bring to the reader's attention:

- restatements of comparative figures or balances (13 entities) (2020-21: 13 entities)
- the basis of accounting used by the entity (three entities) (2020-21: seven entities)
- revaluation on infrastructure assets (one entity).

A full description of these matters is at Appendix 4.

Material uncertainty related to going concern

Under Australian Auditing Standards, we consider whether events or conditions exist that may cast significant doubt on the entity's ability to continue as a going concern. We may include a paragraph in our auditor's report to bring the matter to the reader's attention.

In 2021-22, this applied to the Bunbury-Harvey Regional Council (Council). The going concern issue arose due to a liability for the capping of a landfill that would, if it eventuates, use all reserves while there was an accumulated deficit at 30 June 2022.

Appropriate disclosures were included in the Council's financial statements about this matter and our audit report draws readers' attention to these disclosures.

We issued 224 audit certifications

In addition to the auditor's report 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 Australian Government funding or specific grant requirements or legislation (i.e. 'acquittals'). Our audit certification of these statements may be required for ongoing funding under existing agreements or to apply for new funding.

For the 2021-22 audit cycle we were responsible for conducting 141 certifications for the Local Roads and Community Infrastructure Program (LRCI). The \$3.25 billion Australian Government funded program supports entities to deliver priority local road and community infrastructure projects across Australia.

We were also responsible for conducting 139 certifications for the Road to Recovery Program (RtR). From 2019-20 to 2023-24 the Australian Government has committed \$2.6 billion to this program supporting the construction and maintenance of local road and infrastructure assets.

Under both the LRCI and RtR programs, funded entities were required to provide the Australian Department of Infrastructure, Transport, Regional Development, Communications and Arts with an audited 2021-22 annual report by 31 October 2022. This must be audited by an appropriate auditor. Under 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. As at 30 June 2023 we had issued 212 certifications relating to these programs:

- 121 (86%) local government entities eligible for LRCI funding in WA did not meet the 31 October 2022 reporting deadline
- 86 (62%) local government entities eligible for RtR funding in WA did not meet the 31 October 2022 reporting deadline.

At 30 June 2023 there were 48 LRCI and 20 RtR 2021-22 certifications still outstanding of the 280 certifications required to be completed.

Local government entities need to improve accountability and more promptly and fully acquit their responsibilities for funding they have received to improve access and infrastructure across our State.

Appendix 6 lists the 212 LRCI and RtR certifications, and 12 other certifications issued for 2021-22 as at 30 June 2023.

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 Changes in Equity and Statement of Cash Flows
- a Rate Setting Statement
- other note disclosures such as trading undertakings and major land transactions.

Timeliness of financial reporting and audit preparedness continues to be an issue, leading to delays in finalising the audit process. Ninety-one (61%) entities had opinions issued prior to 31 December 2022. This year has seen marginal improvements from the previous year, with opinions for 41 (28%) entities still outstanding at the end of March.

To tackle this issue, the Auditor General sent a communication to relevant CEOs on 31 March 2023 conveying the following:

As you would be aware, local government financial audits are legislated to be completed by 31 December. We have been working with entities, including yours, beyond this date to endeavour to resolve issues that have been delaying audit completion and to facilitate clear audit opinions wherever possible. However, this approach has resulted in excessively long delays. To uphold our auditor reporting obligations, we have decided to issue all outstanding local government financial audit opinions within the next few weeks. Your OAG engagement leader will contact you to discuss what this means for your entity.

We may not be able to attend all audit committee or general council meetings prior to issuing our audit opinions. However, audit exit meetings will occur as normal, and we can provide additional briefings at your council or committee meeting after our auditor's report is issued. Entities that are close to finalising their financial report may not be impacted by this accelerated approach.

We acknowledge that this approach may result in additional modified audit opinions (including qualifications) across the sector, however we are comfortable that this will more accurately reflect the status of the sector overall and challenges in individual entities. Moreover, it will allow local government entities to discharge their financial reporting responsibilities to ratepayers in a timelier way than if we continue to wait for entities to be available to provide access to necessary staff and information. This approach will also allow our audit staff, contract audit firms and local government employees time to prepare for and appropriately focus on the forthcoming year end reporting requirements.

We did not take this decision to implement a hard line for the sector, requiring completion of the outstanding financial statements by 18 April 2023, lightly. It was a very considered decision, acknowledging it would have some challenging implications in the short-term. However, medium and longer-term benefits should emerge in due course.

From now on, the Auditor General will require entities to have financial statements signed and provided to auditors prior to starting the final audit. Entities need to be mindful of legislative requirements to close out audits by the end of December and of the importance of timely reporting back to ratepayers. To help with this, the Office tabled an *Audit Readiness – Better Practice Guide*⁴ and an online Audit Readiness Tool on the 30 June 2023. Using the better practice guide and tool will aid in:

- developing a full and complete set of financial statements
- providing working papers that align with financial records and amounts reported within the financial statements
- work papers that support balances and judgements applied in the preparation of the financial statements
- completed and independently reviewed reconciliations
- early identification and resolution of accounting issues
- being audit ready within the agreed timeframes
- a more efficient and timely audit process.

We continue to also build on our local government knowledge and hold training sessions where our staff along with staff of contract audit firms are invited to attend. These steps are to ensure our knowledge of the sector remains current and we deliver value to the sector and more seamless audits between our Office and contract audit firms.

In addition to our own surveys, we have listened to the results of the survey performed by LG Professionals WA and Western Australian Local Government Association (WALGA). We acknowledge further work is required and consider the initiatives above will help to address concerns raised by the sector in the areas of:

- improving financial reporting timeframes and reducing delays
- reducing additional workload on local government staff through the audit process
- audit cost containment
- continue improving the consistency of advice between our Office and contract audit firms.

The survey also highlighted several positive outcomes in the following areas:

- preparation and timeframes for preparing for the audit was appropriate
- audit staff had adequate local government knowledge to assist in performing audits
- audit staff conducted themselves professionally
- largely consistent advice received between our Office and contract audit firms and
- audit results were presented in an appropriate manner.

⁴ Office of the Auditor General, [Audit Readiness - Better Practice Guide](#), OAG website, 30 June 2023, accessed 21 August 2023.

DLGSC has also released model financial statements that provide for tiered reporting. Local government entities meeting the classification of Class 3 and 4 will be able to adopt reduced reporting for the current financial year ended 30 June 2023, with supporting regulations gazetted on 30 June 2023. This will assist in reducing the complexity of financial reporting and help with resource constraints in the regions.

Review of financial reports submitted for audit

Audit readiness and timeliness

Appendix 1 shows only 85 of 148 entities were audit ready with complete auditable financial statements by the statutory deadline of 30 September or extensions granted by the DLGSC.

Being audit ready is more than simply providing a draft set of financial statements to the auditors. It means having full and complete financial statements (including disclosures notes). While we understand that the demands and expectations of finance staff are quite significant, working papers to support balances and judgements within these statements need to be prepared before the audit starts. This includes completed reconciliations (e.g. assets/bank/leave etc.) for every month of the year.

In many entities, considerable work had to be carried out after financial statements had been submitted for audit. In two cases, the final version of financial statements submitted for signing was the 17th version. Lack of audit preparedness can give rise to a concern that entities may rely on the audit process to finalise their statements rather than have them ready for audit when due. Over reliance on the audit process carries the risk of compromising the independence and the importance of the audit process.

Nine entities experienced significant delays in submitting their financial statements. Their agreed date for financial statement submission was 2022 but they were not provided until 2023. Five of these entities had agreed to provide their financial statements by 30 September 2022, with a small number (three of the nine entities) not being provided until after March 2023.

Audit differences

When it comes to preparing financial statements, audit differences (errors identified by the OAG) are an indication of the robustness of an entity's processes in preventing errors. An excessive number of audit differences can also impact the overall timeliness and efficiency of the audit.

An audit difference is a variance between what an entity should have and what it did report, present or disclose. An entity can choose to correct the audit difference (adjusted) or leave it (unadjusted). If an audit difference is material, then we will ask the entity to adjust and if they do not we will consider modifying our audit opinion. Entities generally make the audit adjustment.

The values reported in Table 2 are the aggregate values of adjusted differences identified by our audit teams and contract audit firms. This is the first year we have externally reported this information.

In 2021-22, 91 entities adjusted 335 audit differences.

Value	Number of audit differences 2021-22	Nominal value
Less than \$250,000	190	\$13,110,058
\$250,000 to \$500,000	37	\$12,716,713

Value	Number of audit differences 2021-22	Nominal value
\$500,000 to \$1 million	27	\$19,674,037
\$1 million to \$5 million	46	\$107,775,172
\$5 million to \$15 million	20	\$165,592,032
\$15 million to \$30 million	6	\$130,926,884
\$30 million to \$50 million	3	\$120,872,343
\$50 million and greater	6	\$1,042,861,809
Total number and value of differences	335	\$1,613,529,048

Source: OAG

Table 2: Adjusted audit differences for entities in 2021-22

Positively, there were 55 entities⁵ that had no adjusted audit differences, indicating that the accounting records were complete, reliable and that they were appropriately audit ready. For 91 entities though, there were a combined total of 335 discreet adjusted audit differences. This represents an average of 3.7 per entity. Of these, 27 entities had five or more adjustments and four entities had 10 or more. The highest number of adjustments for a single entity was 14.

Whilst audit adjustments are not uncommon, any more than five, under normal circumstances, should be viewed as a red flag.

In comparison, the number of adjusted audit differences across the 132 State government entities in 2021-22 only totalled 137 (an average of approximately one audit difference per entity)⁶, reinforcing our view that there is significant room, and need, for improvement across the local government sector in financial reporting.

Of the 335 audit differences adjusted by local government entities, 81 (24%) were greater than \$1 million, which compares favourably with 51% for the State sector.

The common areas across local government entities where adjusted audit differences were identified included:

- asset classifications, fair values and asset record keeping
- incorrect recognition of expenses, liabilities and provisions (e.g. rehabilitation)
- incorrect revenue recognition.

In 2021-22, we identified 132 unadjusted audit differences across 58 entities.

Value	Number of audit differences 2021-22	Nominal value
Less than \$250,000	112	\$9,475,712
\$250,000 to \$500,000	10	\$3,539,846
\$500,000 to \$1 million	3	\$1,655,287
\$1 million to \$5 million	5	\$10,375,239

⁵ Two entities still outstanding for 2021-22 reporting period.

⁶ Office of the Auditor General, [Financial Audit Results – State Government 2021-22 – Part 3: Final Results](#), OAG website, 30 June 2023, accessed 21 August 2023.

Value	Number of audit differences 2021-22	Nominal value
\$5 million to \$15 million	1	\$7,922,800
\$15 million to \$30 million	1	\$17,700,000
\$30 million to \$50 million	0	0
\$50 million and greater	0	0
Total number and value of differences	132	\$50,668,884

Source: OAG

Table 3: Unadjusted audit differences for entities in 2021-22

The common areas where unadjusted audit differences were identified included primarily the same as those noted above.

Best practice entities

This is the first year we have rated entities on their financial reporting and financial controls, though we have been reporting on this for the State sector for many years. The quality of financial reporting is measured against five criteria:

- timeliness of financial statements
- quality of financial statements and notes
- quality of working papers
- resolution of accounting issues
- availability of key staff.

Of the 148 entities, 85 were scored audit ready, representing 57% of all local government entities and signalling room for improvement.

Most noteworthy is the number of regional shires that have made the better practice list. We commend all those who have made this inaugural list and trust others will now be inspired to strive to compete for inclusion.

Best practice top 20 entities			
City of Albany	Murchison Regional Vermin Council	Shire of Dumbleyung	Shire of Murray
City of Greater Geraldton	Shire of Boddington	Shire of Gingin	Shire of Pingelly
City of Melville	Shire of Bridgetown-Greenbushes	Shire of Jerramungup	Shire of Wagin
City of Swan	Shire of Cranbrook	Shire of Donnybrook-Balingup	Shire of Waroona
Eastern Metropolitan Regional Council	Shire of Cue	Shire of Mingenew	Shire of Wongan-Ballidu

Source: OAG

Table 4: Best practice entities for 2021-22

Recommendation

1. We again encourage entities to make use of OAG better practice guidance to improve quality and efficiency in annual financial reporting and assurance, including our:
 - a. *Western Australian Public Sector Financial Statements – Better Practice Guide*
 - b. *Audit Readiness – Better Practice Guide*, with online tools available at audit.wa.gov.au. Particularly Tool 16: Financial report checklist – Local government, which provides an overall quality assurance checklist that is useful to local government entities prior to submitting financial statements for audit.

Control weaknesses

Control environment

We report to entity CEOs on all control weaknesses relating to expenditure, revenue, financial management, asset management and human resources. Control weaknesses are also reported to the mayor, president or chairperson 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	Management action required
Significant	Control weaknesses that potentially present a significant financial or business risk to the entity if not addressed promptly. These significant risk findings impact: <ul style="list-style-type: none"> • likelihood of material misstatement in the financial report • ability to achieve objectives or comply with legislation. 	Priority or urgent action by management to correct the material misstatement in the financial report to avoid a qualified opinion or for control risks, implement a detailed action plan as soon as possible, within one to two months.
Moderate	Normally matters requiring system or procedural improvements or low risk matters from previous audits that have not been satisfactorily resolved. These moderate risk findings include: <ul style="list-style-type: none"> • misstatement in the financial report that has occurred, although not material • ongoing system control weakness which could or is having a moderate adverse effect of achieving objectives or legislative compliance. 	Control weaknesses of sufficient concern to warrant action being taken as soon as practicable, within three to six months. If not addressed promptly, they may escalate to significant or high risk.
Minor	Isolated occurrences, non-systemic or procedural control weaknesses that are administrative shortcomings. Minor weaknesses which are not of primary concern but still warrant action being taken.	Management to implement an action plan within six to 12 months to improve existing process or internal control.

Source: OAG

Table 5: Risk categories for control weakness reported to management

We give management the opportunity to review our audit findings and provide comments before completing the audit. Each finding is documented in a management letter which identifies weakness, implications for the entity, risk category and a recommended improvement action.

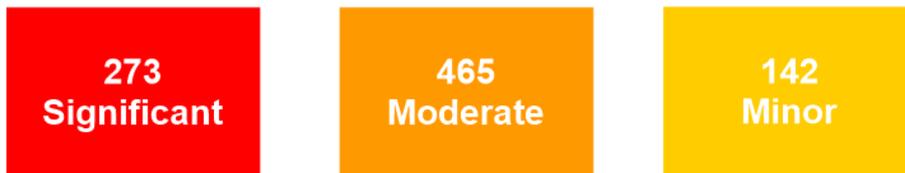
We ask that management set a timeframe to remedy control weaknesses. Most entities set themselves challenging timeframes and generally meet them. It is, however, disappointing that some entities do not remedy weaknesses in a timely manner.

At the completion of each audit, we send a copy of our management letter to the responsible minister along with the audit opinion.

While our management letters relate specifically to an individual entity, we can see the weaknesses are often common to other local government entities.

Financial and management controls

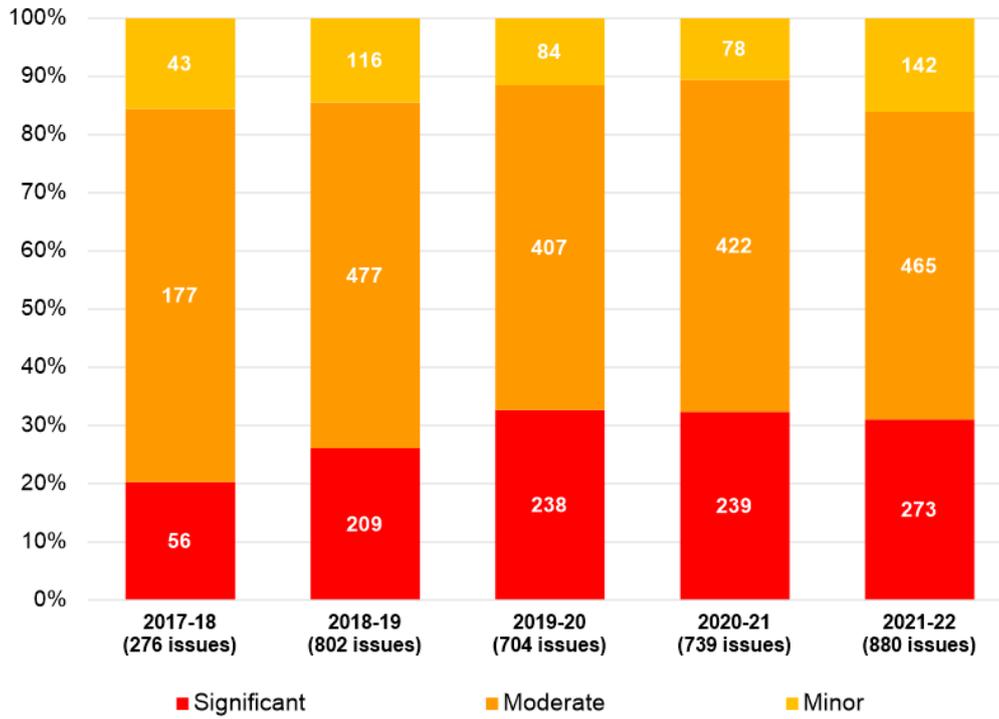
During 2021-22, we alerted 110 entities to 273 significant control weaknesses that needed their attention, an increase from 239 the previous year. We reported 880 control weaknesses in total across the three risk categories, also an increase from the total of 739 we reported in 2020-21 (Figure 2). In summary:



Source: OAG

Figure 1: Number of financial and management control findings by risk category for 2021-22

Figure 2 shows the number of weaknesses in each category and the related comparative data for the last five years. Of concern is the both the number and proportion of significant control weaknesses has been increasing since we assumed responsibility for auditing the sector.



Source: OAG

Note: 2017-18 data excludes 14 information systems issues.

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

As highlighted in Figure 3, 265 control weaknesses (30%) at 63 entities were unresolved from the prior year. Disappointingly, this proportion is significantly higher than for 2020-21 (17%). In addition, the number of significant weaknesses identified that remain unresolved has also increased from the prior year and has been trending upwards since 2017-18.

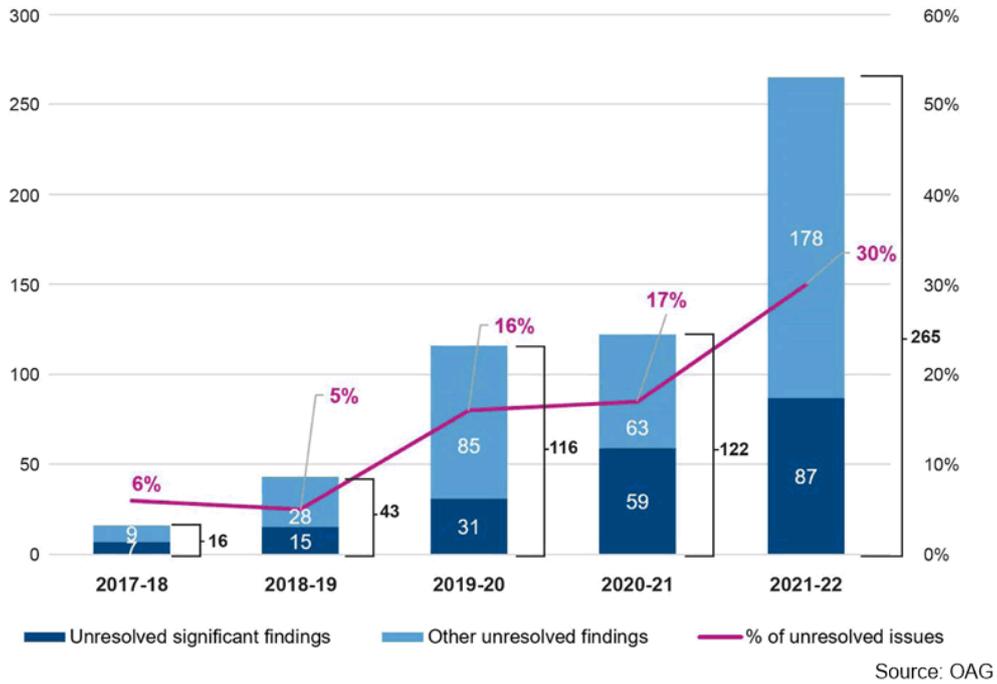
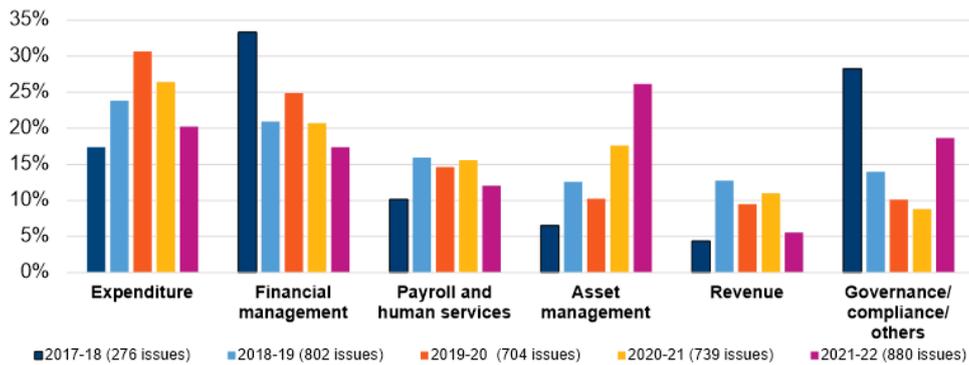


Figure 3: Unresolved financial management control findings

The 880 control weaknesses identified in 2021-22 are presented in their different financial management control categories in Figure 4. This figure also highlights the increasing trend in issues pertaining to asset management (e.g. fair values) across the sector while expenditure and financial management controls continue to represent a significant proportion of weaknesses across the financial control environment. Interestingly, there has been an increase in the governance, compliance and other category which is predominantly due aspects related to risk management and strategic plans being in existence or sufficiently current – most likely reflective of the resource constraints being experienced across the sector. However, it is pleasing that control weaknesses pertaining to expenditure, financial management, payroll and human services and revenue decreased in 2021-22.



Note: 2017-18 data does not include 14 information systems issues.

Figure 4: Financial and management control weaknesses reported to entities



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

Expenditure

As in prior years we noted that good procurement procedures, such as obtaining quotes and completing purchase orders to start the ordering process and accountability trail, were not routinely practiced.

We reported 178 expenditure control weaknesses at 96 entities in 2021-22. These included:

- Anomalies in procurement, purchase orders (Pos) and quotes at 65 entities (86 findings) covering:
 - Pos being raised after the goods have been supplied or after suppliers' invoices had been received. Insufficient and/or inadequate controls over purchase ordering increases the risk of inappropriate purchases or the entity being committed to purchases by officers acting outside of delegated authority limits.
 - Quotes not being obtained as required by the entities' policy guidelines and quotes not being appropriately retained. This increases the risk of favouring specific suppliers and/or not obtaining value for money.
 - There were instances at seven entities of authority limit requirements not being complied with. This also increases the risk of fraud and/or not obtaining value for money.
- Issues with supplier master files at 26 entities, such as amendments where no supporting documentation was provided to evidence that the changes were verified with the supplier before updating the accounting systems.
- Credit card anomalies in 20 entities such as:
 - receipts not available for all transactions
 - no evidence of independent review of staff credit card monthly expenditure
 - transactions not listed separately in the payments submitted to Council each month.

Payroll and human resources

Payroll and human resource management are essential elements of any employer's business. During our audits we reported 106 payroll and human resources weaknesses at 74 entities. These included:

- Anomalies across 34 entities regarding annual and long service leave entitlements, including excessive leave balances. While acknowledging the continuing resource constraints across the sector, it is vitally important for entities to have leave management plans in place for the benefit of the health and wellbeing of both the entity and its staff.
- Exit and termination protocols not completed promptly or at all in 12 entities. This is essential to ensure both timely and accurate processing and payment of staff and ensuring access controls in relation to offboarding staff are complied with.
- Payroll reconciliations, exception reports, or review of cost centres not being appropriately completed or independently reviewed at 12 entities, increasing the risk of errors and potential fraud remaining undetected and misstated financial statements.
- Over or underpayments and other pay anomalies at 19 entities.

Governance and compliance

Appropriate standards of corporate governance and legislative compliance are essential elements of a high performing local government entity. They are what is not only required, but rightfully expected by all relevant stakeholders – principally ratepayers, the public, ministers and the Parliament. We identified 143 issues with aspects of corporate governance and legislative compliance at 71 entities (48% of the local government sector). These included:

- risk management frameworks or policies and practices not being in existence, updated regularly enough (i.e., not fit for purpose) or not being suitably followed at 50 entities
- strategic plans either not in existence or updated with sufficient regularity in 13 entities
- non-compliance with the *Financial Management Act 2006* or regulations in 19 entities.

Strategic and risk management plans are essential cornerstones of any entity's ability to achieve its objectives (short, medium and long term) and in an efficient and responsible way. These would also address the need to comply with relevant legislative requirements.

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. During our audits we identified 153 issues with the accounting procedures of the financial management teams at 86 entities. Fifty-six findings were unresolved from the previous year and 18 of these unresolved findings were significant. The major control weaknesses included:

- bank reconciliations were either not prepared monthly, completed in a timely manner or appropriately reviewed by an independent person in 37 entities (representing 25% of the local government sector). This is a concerning proportion considering a bank reconciliation is a key control. If it is not performed there is a heightened risk of erroneous or unusual (including fraudulent) reconciling items not being detected, investigated and resolved in a timely manner
- journal entries at 21 entities were made with either insufficient supporting documentation or without being appropriately reviewed by an independent officer. Journals often represent significant adjustments to previously reported accounting transactions. Accordingly, it is imperative to ensure they are appropriately approved to mitigate the risk of fraud
- non-compliance with relevant accounting standards (eight entities)
- financial reporting requirements (12 entities)
- inappropriate segregation of duties and review functions (10 entities), including those with access to information systems beyond their job description.

Assets

We identified 220 weaknesses in the controls over assets at 140 entities. These were primarily concerned with:

- Property, Plant and Equipment (PPE) and Infrastructure not being revalued at all or as frequently as required by regulation or by accredited valuers, or entities not performing any fair value assessment of these assets for 30 June 2022, at 115 entities. This can be partly explained by the limited capacity of a relatively small number of valuation experts servicing the sector, as well as the limited in-house resource capacity.

- Reconciliations of fixed asset registers to the general ledger, inaccuracies in the register information and a lack of regular review process to ensure the register is complete and accurate (including assessing useful lives of these assets) were reported across 27 entities.

For all local government entities, PPE and Infrastructure assets comprise the largest proportion of the entities assets and represent the bulk of the mechanism by which they provide services to their constituents. It is imperative that they are appropriately managed, assessed and carried at the appropriate value in the accounting records.

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 audits, we reported 49 weaknesses at 37 entities. These primarily related to:

- incorrect revenue recognition in respect of grant funding
- rateable values reconciliations not being complete
- incorrect discount adjustments or refunds being provided
- fees not correctly recorded in the financial system and customers being charged the incorrect fee.

Recommendation

2. Local government entities should ensure the integrity of their financial control environment is maintained by:
 - a. ensuring control weaknesses identified by audit and other review mechanisms are addressed promptly
 - b. creating a culture of compliance with systems of control being regularly reviewed
 - c. regularly reviewing and updating all financial, asset, human resources, governance, information systems and other management policies and procedures. These should be communicated to staff with effective training programs implemented to support understanding of these
 - d. conducting reviews and assurance engagement to improve systems of internal control in line with periodic risk assessments
 - 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 2021-22, we reported 334 information system control weaknesses to 53 entities⁷, with 10% (32) of these rated as significant and 69% (232) as moderate. This was an improvement on last year when we reported 358 control weaknesses to 45 entities. However, entities should act promptly to resolve them, if not addressed these weaknesses could significantly compromise the confidentiality, integrity and availability of information systems.

Local government entities, like all modern organisations, depend on information systems to deliver a wide range of services to their communities. They are also essential tools for preparing financial statements that underpin a local government entities' accountability to its ratepayers. Loss of trust is perhaps the biggest threat to local government entities' authority to govern should their information systems become degraded if they fail to address security issues. For this reason, it is vital 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 53 entities show that none met our expectations across all six control categories and 69% 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 2020-21, 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.

The above information includes additional statistics from work completed since we tabled our *Information Systems Audit – Local Government 2021-22*, on 29 March 2023. Further details of the information systems audit work and case studies are included in that report.

Recommendation

3. We encourage entities to use the case studies and recommendations in our *Information Systems Audit – Local Government 2021-22*⁸ to assess and enhance general computer controls within entities information system environments.

⁷ The number of entities with IS findings has not changed since the *Information Systems Audit – Local Government 2021-2022*, as an entity was mistakenly counted twice.

⁸ Office of the Auditor General, [Information Systems Audit - Local Government 2021-22](#), OAG website, 29 March 2023, accessed 21 August 2023.

Financial reporting, accountability and audit matters

Valuation of assets

Valuation was again a common theme in the sector. As we noted last year, even though a formal valuation is not required every year, each entity needs to determine that the carrying value of an asset 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

The frequency of valuations by some entities was not in accordance with Local Government (Financial Management) Regulations 1996 and a number of entities had not performed any fair value assessment of their assets for 30 June 2022. In one case, a building's revaluation was last performed in 2017. The elapsed time exceeds the five years required by section 17A(4)(b) of the Regulations.

In another instance, a local government entity had missed assets in its initial revaluation, requiring these assets to be revalued after the onsite final audit, contributing to delays.

A number of entities that performed revaluations in the 2021-22 year saw significant increases in the value of their infrastructure assets. This was primarily due to increases in unit rates and growth in the asset base. The City of Cockburn saw a 23% increase in its infrastructure assets from \$890 million to \$1.1 billion in 2021-22 for such reasons.

In contrast, the City of Rockingham reported a 51% decrease in the value of infrastructure assets for the year ended 30 June 2022. This was caused by the reduced Road Unit Rates from using recycled materials collected and disposed of from road renewals (in situ materials) and exclusion of tipping fees.

In another case, an appointed valuer was not able to verify that the valuation was performed in accordance with Australian Accounting Standards (AASB 13) and met financial reporting requirements. DLGSC has since issued an alert to provide guidance to local government entities when selecting a valuer.

The limited capacity of a relatively small number of valuation experts servicing this sector has affected the timeliness of valuations, with some entities finding it difficult to source expertise and perform valuations to meet their financial reporting requirements. Assumptions applied by valuers also affected valuations, creating variability in valuations and affecting comparability between them.

Recommendation

4. The DLGSC 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 application of AASB 13 *Fair Value Measurement*.

Reconciliations

Contributing to the difficulty in preparing financial statements and lack of preparedness for the audit, a number of local government entities had not prepared or reviewed reconciliations in a timely manner. Performing regular reconciliations represents good preventative controls and will help entities ensure the financial integrity of records.

What we found

Several entities experienced challenges preparing key reconciliations in time for audit, causing delays and extra effort in the process. The following examples illustrate the nature of these challenges:

- Financial statements did not include adjustments for revaluation of property, plant and equipment and other infrastructure and could not be reconciled with the trial balance. Coordinating with the entity's finance team proved challenging and it took several iterations of the statements to resolve.
- There were several instances where reports and reconciliations did not reconcile to the trial balance and meetings were needed to resolve the issues, delaying the audit process.
- A municipal bank reconciliation was substantially delayed beyond year end and was only provided for audit in February 2023, eight months following the year end.
- Payroll reconciliation issues at another entity were only resolved in December 2022. The implementation of a new payroll system for this entity in the 2022-23 financial year should ensure improvements in future years.

Approval and support for journals

Small staff numbers at some regional shires present challenges not experienced by larger local government entities. For example, at one shire, a significant finding was a lack of segregation of duties in the journal posting and approving process due to the retirement of a staff member early in the financial year, creating a vacancy the shire was unable to fill. A result of the reassigned work meant that the staff member posting journals happened to also be a close relative of the person approving them. In this case they were the only two staff employed by the shire who had the technical capabilities to perform the tasks.

At one shire, key journals were only processed in December 2022. The shire has a significant capital works program funded by capital grants. Review and posting of asset and revenue/liability journals dealing with this program should occur more regularly during the year given the significant number of transactions in this area and the amounts involved.

At another shire, testing identified a number of manual journal entries that were unable to be supported due to poor record keeping. These journal entries did not evidence review by an independent officer prior to processing. The shire was able to support these manual journals subsequent to year end, but this also resulted in a delayed audit process.

Recognition or assessment of rehabilitation provision

Recognition and correction of rehabilitation provisions featured in seven local government entities in 2021-22. These included:

- A provision for rehabilitation of the landfill site of \$6.3 million was recognised at the Bunbury-Harvey Regional Council. This resulted in a negative retained surplus position at 30 June 2022.

- The City of Armadale identified an adjustment to the landfill rehabilitation provision calculation and corresponding rehabilitation asset that resulted in an increase of \$21.1 million to the provision calculation and \$22.5 million to the rehabilitation asset (a net result of \$1.4 million increase in net assets). The prior year impact of this was determined to be immaterial.
- At the Shire of Halls Creek, an increase in Other Provisions is due to the recognition of landfill rehabilitation provisions related to the Halls Creek tip. The Shire's landfill closure management plan proposes a four-phase staged rehabilitation approach between 2024 and 2036, with a net present value cost of approximately \$1.3 million.
- At the Shire of Leonora, other provisions recorded a \$2.7 million provision to recognise the first year of the landfill rehabilitation provision.
- At the Town of Port Hedland, a final landfill closure management plan provided the Town with a reliable estimate of its licence obligations for rehabilitating the South Hedland landfill site. The Town has calculated the net present value of this \$15.3 million expenditure to be \$12.9 million at year end.

Prior year adjustments were again reported for several entities

Prior year adjustments were made at 13 entities in 2021-22 (11 entities in 2020-21). We considered the following instances worth noting:

- At the Shire of Donnybrook-Balingup there was a prior year adjustment of \$271,628 to recognise soil material gifted by Main Roads Western Australia in June 2022.
- At the City of Joondalup, work-in-progress costs totalling \$3,304,489 for building additions had not been capitalised in 2019-20 when they were completed, resulting in an overstatement of the revaluation surplus and work-in-progress in subsequent years. Following further analysis and discussion, these additions were corrected as a prior period error.
- During 2021-22, Tamala Park Regional Council (TPRC) arranged for the valuation of the Tamala Park land which is jointly owned by the TPRC member councils. Following significant additional work and consultation with the OAG, a valuation model was developed in consultation with TPRC, to assist the TPRC member councils correctly classify and account for the various components of the Tamala Park land (the tip site, refuse buffer land and land held for sale). Based on this model, the City of Joondalup reviewed its accounting of the Tamala Park land components and concluded that while they had been correctly classified in the financial report, the City had inadvertently reported the land held for development at fair value instead of the lower of cost and net realisable value as required by AASB 102 *Inventories*. This error was rectified by restating the prior year comparatives at 1 July 2020 and at 30 June 2021 in the 2021-22 financial report.
- The City of Kalamunda recognised found assets as a prior year error requiring correction by restating comparatives and increasing infrastructure amounts reported in 2020-21 by approximately \$3.5 million.

Key financial transactions that required additional audit effort

A number of key financial transactions across the sector required additional audit effort and may be of public interest in addition to those noted above. They highlight the depth of services provided by local government entities and the associated accounting impacts.

For example, Busselton has an Air Services Agreement with JetStar to underwrite three weekly services to Melbourne, up to an agreed maximum value. Under the agreement, the City may have a liability if Jetstar's actual revenue is less than the agreed required revenue for the periods in the agreement. This contractual obligation only becomes a liability contingent on future events and so is included in the contingent liabilities note of the City. JetStar's service commenced in April 2022 following the reopening of the WA State border. The City is unable to reliably estimate the financial effects, if any, at year end.

In 2020-21, Resource Recovery Group (RRG) (formerly Southern Metropolitan Regional Council) had a temporary contract with a third party waste disposal/treatment organisation after that company experienced a factory fire. The organisation brought a significant number of tonnes of waste to RRG's facility which RRG charged them for and sold the recyclable by-product. In 2021-22, RRG had no such contract and its revenue decreased by over \$10 million.

City of Busselton's total borrowings are higher by \$17.9 million than last year mainly due to new loans taken out by the City with WA Treasury Corporation for the construction of the Busselton Performing Arts and Convention Centre.

At the City of Canning, service charges increased from \$2.9 million in 2020-21 to \$7.6 million in 2021-22 (160%) due to levying an underground power service charge - Shelley West by approximately \$4.6 million.

Similarly, at the City of South Perth, service charges increased by \$13.1 million due to the city collecting fees for underground power projects in Manning and Collier in this financial year. No underground power projects were undertaken last financial year.

At the City of Cockburn, there was a significant increase in fees and charges and other expenditure from \$30.2 million in 2020-21 to \$40.1 million in 2021-22. This is mainly attributable to a significant increase in landfill fees payment by customers and the landfill levy, with 2021-22 seeing an 83% increase in total waste accepted (94,106 tonnes in 2020-21 to 172,519 tonnes in 2021-22).

At the City of Perth, materials and contracts decreased by \$7 million (13%) mainly due to the legal expenditure in 2020-21 that the City was required to pay the Minister of Local Government as a result of the adverse findings in relation to the Council and administration of the City. The total legal cost relating to the panel inquiry amounted to \$7.7 million.

At the Shire of Murray, property, plant and equipment increased by \$16.9 million (23%) mainly due to the funds spent on construction of the WA Food Innovation Precinct amounting to \$15 million of additions to work-in-progress in the current year.

Unusual items of interest

Pilbara Regional Council's financial report disclosed that it agreed to wind up operations. Consequently, the annual financial report has been prepared on a liquidation basis. Rivers Regional Council's financial report revealed that it had made the same decision and also prepared its report on a liquidation basis. In neither case was the audit opinion modified as a result.

Other changes to accounting standards

Fair value measurement

AASB 13 *Fair Value Measurement* sets out the requirements that entities have to comply with when measuring fair value for financial reporting purposes. However, there has been some inconsistency in how fair value has been determined in Australia. In WA, this issue has

been especially prevalent for land assets with restricted use in the local government sector due to local government entities using various valuers with different valuation methodologies.

The AASB has recently issued a new accounting standard, AASB 2022-10 *Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, which amends AASB 13 and provides further guidance on fair value measurement. AASB 2022-10 is effective for annual periods beginning on or after 1 January 2024 and will be applied for the first time in the year ended 30 June 2025 by local government entities.

Although AASB 2022-10 does not mandate which valuation approach is appropriate for particular types or classes of assets, it is acknowledged that:

- The majority of public sector restricted use land in Australia is valued using the market approach taking into account the restricted use.
- If the regulator in a jurisdiction desires greater consistency, it may choose to designate a valuation approach for application by public sector entities in its jurisdiction.

Without regulatory intervention, it is possible that the existing inconsistency for restricted land in the local government sector would continue.

Impact of emergencies

COVID-19

Whilst there were ongoing residual impacts of COVID-19 throughout the sector, such as availability of staff resources, contractors and materials and adjusting to flexible working arrangements, there was not the level of impact as in prior years. This is a reflection of operations returning to more business as usual.

There were a number of interesting observations, as follows:

- City of Canning retained its Financial Hardship Policy adopted in the prior year, which allowed eligible ratepayers to pause repayment of the property rates, fees and charges for up to 6 months and establish alternative payment arrangements for up to 2 years. All ratepayers who were experiencing difficulty in making their upfront or instalment payments were encouraged to contact the City to establish alternative payment arrangements.
- City of Gosnells received \$25,000 from DLGSC's Theatres and Cinemas Assistance Program for the loss in revenue, as a result of COVID-19 closures in the prior year.
- City of Vincent reported an increase in fees and charges income during the year at Beatty Park Leisure Centre due to increased admissions and memberships as well as an increase in its fees and charges for 2021-22. In the prior year, there had been COVID-19 restrictions and a freeze on fees and charges.
- Shire of Dalwallinu reported an increase in expenses for cleaning products and COVID-19 tests. The Shire also increased its sick pay allowance to cover two weeks for COVID-19 leave if required.

Cyclone Seroja

Ongoing impacts from Cyclone Seroja, that crossed the WA coast on the 11 April 2021, continue to be felt across a number of local government entities. Examples of these include:

- City of Greater Geraldton has received grant funding from the Department of Fire and Emergency Services amounting to \$1.2 million to aid recovery work.

- Shire of Northampton has received additional funding from the Local Government Insurance Scheme of \$2.75 million to aid recovery work. Cyclone damage led to a write down of infrastructure and property, plant and equipment of around \$1.3 million.
- Shire of Mingenew also received insurance claim and grant income for damage caused by Cyclone Seroja during the year of \$115,961 and grant funding of \$190,397 under the Disaster Recovery Funding Arrangements Western Australia 2018.

Other emergencies

Other emergencies in the 2021 -22 year have included bushfire and flooding events at Bridgetown-Greenbushes and Dowerin:

- Shire of Bridgetown-Greenbushes saw a significant bushfire event in February 2022 that resulted in assets with a carrying value of \$482,000 being written off.
- Shire of Dowerin received approximately \$3 million in operating grants this year to carry out major flood works. This work was performed during the year as planned.
- Shire of Carnarvon received \$2,360,438 from Disaster Recovery Funding Arrangements in 2021-22 to assist fund the restoration of varying infrastructure and roads damaged by flooding.

Opportunities for the DLGSC to improve support of the local government sector

The DLGSC continued with its regulatory reform agenda during 2021-22 and has worked towards providing support to the sector to fulfil its financial reporting requirements. Our audits continue to show that the sector needs this support to build clarity and achieve accounting and regulatory compliance when preparing financial statements.

This section includes updated information on the specific steps we have observed through our financial audits the DLGSC has taken to enhance financial reporting and reduce complexity and costs within the sector whilst improving governance and transparency. 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

We have reported consecutively that centralised support from the DLGSC, similar to that provided to State government entities by the Department of Treasury, would be beneficial to the sector. This would help improve understanding of reporting requirements, particularly in areas of complexity and ambiguity, while also helping to improve the overall quality of the sector's financial reports and operations.

We recognise the work of DLGSC, supported by regulation amendments gazetted on 30 June 2023, including that the department has progressed with:

- implementing tiered reporting. Entities that meet the classification of Class 3 or 4 will be able to prepare their financial statements taking advantage of reduced disclosure requirements from 30 June 2023 onwards
- decluttering entities financial reports.

The DLGSC have also provided model financial reports with supporting guidelines and implemented an accounting help desk, providing technical and accounting standard support. This is a step forward for the sector. We encourage entities to seek the help available to ensure any accounting issues are resolved in time for their audit.

We have suggested the DLGSC's support should ensure timely amendments to regulations and provide suitable guidance to assist entities to update their accounting practices. Areas where entities could benefit from the DLGSC being proactive include:

- Fair value measurement requirements to be applied by the sector – this is a complex area where the sector has struggled with time and cost imposts in complying with the current requirements. There have also been differences in how fair value is determined, including without restrictions. Consequently, comparability of the results of fair value assessments have been difficult to perform and limit the meaningfulness of the results. We understand that there are planned amendments pending, which if introduced, will reduce the current complexity in this area, and be greatly appreciated by local governments as reporting entities, and the OAG as auditor.
- Environment, Social and Governance reporting requirements to be applied by the sector – we encourage the DLGSC to consider these likely forthcoming reporting impacts on the local government sector early and provide support and guidance to prepare for them. This should include consultation with the Department of Treasury to consider alignment with the State sector, where relevant and appropriate, as well as consultation with local government entities and sector bodies.
- Support and guidance in areas of accounting complexity – in 2021-22, we noted differences in understanding of reporting requirements for volunteer bushfire services and prior period adjustments for the recognition of rehabilitation provisions and the recognition and derecognition of plantation and turf assets.
- Improving governance by those charged with governance – entities could consider mandatory training, for those without relevant professional qualifications or local government sector experience, for council and audit and risk committee members to ensure understanding of their oversight responsibilities. This would also assist smaller local government entities that may not have effective, or any, internal audit functions within their entities.

We consider timely regulation amendments and support provided by DLGSC assists entities in updating their accounting practices. Amendments to regulations can also help to ensure future reporting is compliant with the financial reporting framework set by the *Local Government Act 1995*, supporting regulations and Australian Accounting Standards.

Recommendation

5. The DLGSC should consider environmental, social and governance reporting requirements as applicable and provide clarity to the local government sector for future reporting purposes.

Response from the DLGSC

The DLGSC supports the OAG recommendations; acknowledging the importance of setting standards in this regard and our commitment to continue working with OAG, sector bodies and local governments to provide guidance, and prescription were considered appropriate. The review of the fair value measurement has commenced and DLGSC's approach has been endorsed by DLGSC Director General and the Minister, with a view to providing the sector with the required guidance following consultation. This strategy also addresses recommendations in relation to fair value above.

The DLGSC has issued two LG Alerts, the first was providing guidance to the local government entities when selecting a valuer and the second, providing advice that early adoption of the Australian Accounting Standard AASB 2022-10 is not supported at this time. Early adoption could adversely affect the accuracy, consistency and comparability of financial reporting across different local government entities.

The DLGSC has considered further regulatory reform, which is intended to substantially improve the current situation and support the local government sector with reduced reporting requirements and minimise risks associated with audits. In collaboration with local governments and sector bodies, guidance on what is required from the sector in assessing fair value measurement is currently in process. A desktop review to assess the impact on local governments by identifying a specific valuation method for land used by the sector has been completed, as well, as a cross jurisdictional comparison. These assessments will be utilised at a workshop with the OAG, sector bodies and local governments to assist with streamlining an approach and developing guidance material to support the local government sector.

The DLGSC acknowledges the need for broad consultation in establishing or influencing environmental, social and governance reporting requirements for the sector; and are dedicated to ensuring that appropriate measures will be taken to address these concerns in a timely manner.

The DLGSC will stay informed about the upcoming accounting standards related to economic, social and governance aspects, which is yet to be determined. The DLGSC will consult with State Treasury in relation to their scope of work and will consider implications, and timelines for implementation. The DLGSC will consult broadly including with experts from sector bodies with accounting, finance, legal, compliance and sustainability. The diverse perspectives will assist in planning and implementation for the future.

Local government regulation amendments

The second tranche of regulation amendments were gazetted on 30 June 2023. Key changes that are welcomed by our Office and local government sector entities include:

- the introduction of tiered reporting and reduced disclosure
- changes in the CEO statement
- recognising that the financial statements prepared by local governments are deemed to be general purpose financial statements.

These changes will simplify local government reporting requirements and come into effect for the year ended 30 June 2023. This is on top of the welcome Tranche 1 changes introduced for the 2021-22 reporting period being the removal of the requirement for the annual financial report to include financial ratios and an auditor's opinion on financial ratios, significant adverse trends and matters of non-compliance. The two audits that remain outstanding from the 2021-22 year will be finalised on the basis of previous reporting requirements.

Recommendation

6. The DLGSC should continue to work with local government stakeholders to ensure regulatory reform and support model financial accounts to ensure they remain relevant and appropriate for the sector for the 2023-24 financial year and beyond. Any learnings or further amendments that may be needed should be well considered and promptly applied.

Response from the DLGSC

The DLGSC acknowledges the significance of ensuring that our practices remain appropriate and forward-looking. The DLGSC is fully dedicated to working closely with the local governments and sector bodies to continue refining and enhancing the model financial statements guidance materials and templates.

The OAG's suggestion regarding the need for ongoing review and adaptation of the model financial statements is noted. The DLGSC agrees that a proactive approach to learning from our experiences and making necessary adjustments is crucial. Dedicated resources have been allocated to regularly assess the relevance and appropriateness of guidance materials and templates on an annual basis. Any required amendments will be well-considered and promptly implemented to ensure the highest standards of accuracy and utility. The DLGSC is presently progressing a procurement process to appoint a consultant for a three-year period with a two, one-year extension option.

Appendix 1: Status and timeliness of audits

Audit opinions issued to 146 of 148 entities for 2021-22 by 30 June 2023 are listed below.

The table lists each entity in alphabetical order, as well as the type of opinion they received, when the opinion was issued, whether the entity submitted their financial statements by the statutory deadline and our assessment whether these statements were audit ready.

Assessment of audit readiness included factors such as whether the financial statements submitted were complete and if material adjustments were required to these.

Key

Type of audit opinion	
Clear	
Clear opinion with emphasis of matter or matter of significance paragraph	
Material uncertainty related to going concern	
Qualified or a disclaimer of opinion	

Financial statement (FS) timeliness	
Received by statutory deadline of 30 September 2022	
Extension to the statutory deadline was granted and met	
Extension or statutory deadline was not met	

Audit readiness	
Financial statements submitted and assessed audit ready	
Financial statements submitted and assessed as not audit ready	

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
1	Bunbury-Harvey Regional Council		13/12/2022		
2	City of Albany		24/11/2022		
3	City of Armadale		16/03/2023		
4	City of Bayswater		06/04/2023		
5	City of Belmont		16/12/2022		
6	City of Bunbury		12/12/2022		
7	City of Busselton		16/11/2022		
8	City of Canning		1/12/2022		
9	City of Cockburn		9/12/2022		
10	City of Fremantle		5/04/2023		



	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
11	City of Gosnells	✓	17/11/2022	🟢	🟢
12	City of Greater Geraldton	✓	15/12/2022	🟢	🟢
13	City of Joondalup	⚠️	20/12/2022	🟢	🔴
14	City of Kalamunda	✗	2/12/2022	🟢	🟢
15	City of Kalgoorlie-Boulder	✓	17/04/2023	🟢	🔴
16	City of Karratha	⚠️	25/05/2023	🟢	🔴
17	City of Kwinana	✓	14/12/2022	🟢	🟢
18	City of Mandurah	✗	18/04/2023	🔴	🟢
19	City of Melville	✓	9/12/2022	🟢	🟢
20	City of Nedlands	✓	21/04/2023	🟢	🔴
21	City of Perth	✓	7/12/2022	🟢	🟢
22	City of Rockingham	⚠️	22/11/2022	🟢	🟢
23	City of South Perth	✓	29/11/2022	🟢	🔴
24	City of Stirling	✓	20/12/2022	🟢	🔴
25	City of Subiaco	✓	18/11/2022	🔴	🔴
26	City of Swan	✓	23/11/2022	🟢	🟢
27	City of Vincent	✓	12/12/2022	🟢	🟢
28	City of Wanneroo	✓	5/12/2022	🟢	🔴
29	Eastern Metropolitan Regional Council	✓	11/10/2022	🟢	🟢
30	Mindarie Regional Council	✓	5/12/2022	🟢	🔴
31	Murchison Regional Vermin Council	✓	16/12/2022	🟢	🟢
32	Pilbara Regional Council	⚠️	30/11/2022	🟢	🔴
33	Resource Recovery Group*	✓	16/12/2022	🟢	🟢
34	Rivers Regional Council	⚠️	21/12/2022	🟢	🟢
35	Shire of Ashburton	✓	18/04/2023	🟢	🔴
36	Shire of Augusta-Margaret River	✓	7/12/2022	🟢	🟢
37	Shire of Beverley	✓	25/10/2022	🟢	🟢
38	Shire of Boddington	✓	8/12/2022	🟢	🟢
39	Shire of Boyup Brook	✗	17/04/2023	🔴	🔴
40	Shire of Bridgetown-Greenbushes	✓	8/12/2022	🟢	🟢
41	Shire of Brookton	✓	21/12/2022	🟢	🟢

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
42	Shire of Broome	✓	14/04/2023	Ⓜ	Ⓜ
43	Shire of Broomehill-Tambellup	✓	03/04/2023	Ⓜ	Ⓜ
44	Shire of Bruce Rock	✓	14/12/2022	Ⓜ	Ⓜ
45	Shire of Capel	✓	12/12/2022	Ⓜ	Ⓜ
46	Shire of Carnamah	✓	21/04/2023	Ⓜ	Ⓜ
47	Shire of Carnarvon	✓	01/03/2023	Ⓜ	Ⓜ
48	Shire of Chapman Valley	✓	12/12/2022	Ⓜ	Ⓜ
49	Shire of Chittering	✓	20/12/2022	Ⓜ	Ⓜ
50	Shire of Christmas Island	✓	17/04/2023	Ⓜ	Ⓜ
51	Shire of Cocos (Keeling) Islands	✓	20/12/2022	Ⓜ	Ⓜ
52	Shire of Collie	✓	21/03/2023	Ⓜ	Ⓜ
53	Shire of Coolgardie	✓	17/12/2022	Ⓜ	Ⓜ
54	Shire of Coorow	✓	16/12/2022	Ⓜ	Ⓜ
55	Shire of Corrigin	✓	18/04/2023	Ⓜ	Ⓜ
56	Shire of Cranbrook	✓	2/12/2022	Ⓜ	Ⓜ
57	Shire of Cuballing	✓	18/04/2023	Ⓜ	Ⓜ
58	Shire of Cue	✓	15/12/2022	Ⓜ	Ⓜ
59	Shire of Cunderdin	✓	28/04/2023	Ⓜ	Ⓜ
60	Shire of Dalwallinu	✓	16/12/2022	Ⓜ	Ⓜ
61	Shire of Dandaragan	✓	22/11/2022	Ⓜ	Ⓜ
62	Shire of Dardanup	✓	9/12/2022	Ⓜ	Ⓜ
63	Shire of Denmark	✓	14/04/2023	Ⓜ	Ⓜ
64	Shire of Derby-West Kimberley	✓	18/04/2023	Ⓜ	Ⓜ
65	Shire of Donnybrook-Balingup	✓	21/12/2022	Ⓜ	Ⓜ
66	Shire of Dowerin	✓	6/12/2022	Ⓜ	Ⓜ
67	Shire of Dumbleyung	✓	20/12/2022	Ⓜ	Ⓜ
68	Shire of Dundas	✓	19/12/2022	Ⓜ	Ⓜ
69	Shire of East Pilbara	✓	17/05/2023	Ⓜ	Ⓜ
70	Shire of Esperance	✓	22/11/2022	Ⓜ	Ⓜ
71	Shire of Exmouth	✓	14/12/2022	Ⓜ	Ⓜ
72	Shire of Gingin	✓	12/12/2022	Ⓜ	Ⓜ

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
73	Shire of Gnowangerup	✓	29/11/2022	🕒	🕒
74	Shire of Goomalling	✗	14/04/2023	🕒	🕒
75	Shire of Halls Creek	✓	18/04/2023	🕒	🕒
76	Shire of Harvey	✓	14/12/2022	🕒	🕒
77	Shire of Irwin	⚠	05/05/2023	🕒	🕒
78	Shire of Jerramungup	✓	9/12/2022	🕒	🕒
79	Shire of Katanning	✓	14/12/2022	🕒	🕒
80	Shire of Kellerberrin	✓	2/12/2022	🕒	🕒
81	Shire of Kent	⚠	21/12/2022	🕒	🕒
82	Shire of Kojonup	✓	04/04/2023	🕒	🕒
83	Shire of Kondinin	✓	16/12/2022	🕒	🕒
84	Shire of Koorda	⚠	20/12/2022	🕒	🕒
85	Shire of Kulin	✓	21/12/2022	🕒	🕒
86	Shire of Lake Grace	✓	16/12/2022	🕒	🕒
87	Shire of Laverton	✓	31/03/2023	🕒	🕒
88	Shire of Leonora	✓	16/12/2022	🕒	🕒
89	Shire of Manjimup	✓	30/11/2022	🕒	🕒
90	Shire of Meekatharra	✓	16/12/2022	🕒	🕒
91	Shire of Menzies	⚠	16/12/2022	🕒	🕒
92	Shire of Merredin	⚠	20/12/2022	🕒	🕒
93	Shire of Mingenew	✓	9/12/2022	🕒	🕒
94	Shire of Moora	✓	13/04/2023	🕒	🕒
95	Shire of Morawa	✓	6/12/2022	🕒	🕒
96	Shire of Mount Magnet	✗	17/04/2023	🕒	🕒
97	Shire of Mount Marshall	⚠	17/04/2023	🕒	🕒
98	Shire of Mukinbudin	✓	9/12/2022	🕒	🕒
99	Shire of Mundaring	✓	14/12/2022	🕒	🕒
100	Shire of Murchison	✓	16/05/2023	🕒	🕒
101	Shire of Murray	✓	25/11/2022	🕒	🕒
102	Shire of Nannup	✗	27/04/2023	🕒	🕒
103	Shire of Narembeen	✓	20/04/2023	🕒	🕒

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
104	Shire of Narrogin	✓	20/12/2022	🟢	🔴
105	Shire of Ngaanyatjaraku	✓	16/12/2022	🟡	🟢
106	Shire of Northam	✓	16/12/2022	🟢	🟢
107	Shire of Northampton	✓	9/12/2022	🟢	🟢
108	Shire of Nungarin	✓	16/03/2023	🟢	🟢
109	Shire of Peppermint Grove	✓	15/12/2022	🟢	🔴
110	Shire of Perenjori	✓	24/01/2023	🟢	🟢
111	Shire of Pingelly	✓	13/12/2022	🟢	🟢
112	Shire of Plantagenet	✗	20/04/2023	🔴	🔴
113	Shire of Quairading	✓	16/03/2023	🟢	🔴
114	Shire of Ravensthorpe	✓	27/02/2022	🟡	🔴
115	Shire of Sandstone	✗	2/05/2023	🔴	🔴
116	Shire of Serpentine-Jarrahdale	✓	8/04/2022	🟢	🔴
117	Shire of Shark Bay	✓	24/03/2022	🟢	🔴
118	Shire of Tammin	✓	29/11/2022	🟢	🔴
119	Shire of Three Springs	✓	12/12/2022	🟢	🟢
120	Shire of Trayning	✓	5/04/2022	🟢	🔴
121	Shire of Upper Gascoyne	✓	8/12/2022	🟢	🟢
122	Shire of Victoria Plains	✓	16/12/2022	🟢	🟢
123	Shire of Wagin	✓	12/12/2022	🟢	🟢
124	Shire of Wandering	✓	01/03/2023	🟢	🟢
125	Shire of Waroona	✓	15/11/2022	🟢	🟢
126	Shire of West Arthur	✓	15/02/2023	🟢	🟢
127	Shire of Westonia	✓	14/04/2023	🟢	🔴
128	Shire of Wickelup	✓	19/04/2023	🟢	🔴
129	Shire of Williams	✓	20/02/2023	🟢	🔴
130	Shire of Wiluna	✗	19/06/2023	🟢	🟢
131	Shire of Wongan-Ballidu	✓	22/12/2022	🟢	🟢
132	Shire of Woodanilling	✗	22/12/2022	🟢	🟢
133	Shire of Wyalkatchem	✓	23/11/2022	🟢	🔴
134	Shire of Wyndham-East Kimberley	✓	01/03/2023	🟢	🟢

	Entity	Type of opinion	Opinion issued	FS timeliness	Audit readiness
135	Shire of Yilgarn	✓	01/03/2023	🟢	🔴
136	Shire of York	✓	06/04/2023	🟢	🔴
137	Tamala Park Regional Council	✓	6/10/2022	🟢	🟢
138	Town of Bassendean	✓	10/02/2023	🟢	🔴
139	Town of Cambridge	✓	30/06/2023	🔴	🔴
140	Town of Claremont	✓	10/03/2023	🟢	🔴
141	Town of Cottesloe	✓	6/04/2023	🟢	🟢
142	Town of East Fremantle	✓	28/11/2022	🟢	🟢
143	Town of Mosman Park	✓	20/12/2022	🟢	🟢
144	Town of Port Hedland	✓	8/12/2022	🟢	🟢
145	Town of Victoria Park	✓	14/04/2023	🟢	🔴
146	Western Metropolitan Regional Council	✓	29/11/2022	🟢	🔴

Source: OAG

* Resource Recovery Group previously known as Southern Metropolitan Regional Council.

Outstanding audits at 30 June 2023

	Entity	Balance date	Reason for delay
1	Shire of Toodyay	30 June 2022	The 2021 audit was significantly delayed and signed off only on 2 June 2023. The 2022 audit is delayed as the Shire is still in the midst of addressing the significant challenges with their financial system and are not able to provide complete and accurate records for audit purposes.
2	Shire of Yalgoo	30 June 2022	Late finalisation of the 2021 audit, lack of audit readiness for 2022 audit resulting in supporting documentation only provided recently to auditors.

Source: OAG

Response from the Shire of Narrogin

Annual financials accounts and reports were submitted on the 30 September 2022, in accordance with section 6.4(3) of the Local Government Act and at that time were balanced up to the last day of the preceding financial year.

Whilst our correspondence on the 30 September articulated final desktop revaluation figures being provided, the financials were balanced. There was no requirement to await the revalued assets as the Shire provided current asset valuations. In demonstrating transparency of our process the Shire communicated pending information that may or may not have required revision. There is no mandatory requirement for changing of these valuations at 30 September and could have been adjusted as part of the financial audit process, or in the current financial year for future audit purpose.

Therefore the financials were complete and balanced at the time of submission and 'ready for audit'. It is disappointing that at no time during the audit conversations including the final debrief that this perception of non-compliance was communicated by OAG. This subsequent correspondence on the 27 July 2023 was therefore surprising.

Whilst a subsequent update to Appendix 1 has been provided, the Shire still determines, that it provided balanced 'ready for audit' financials in accordance with the required deadline, the 30 September 2023 and section 6.4(3) of the Local Government Act.



Appendix 2: 2020-21 disclaimers of opinion

Entity and opinion	Opinion issued
<p>Shire of Toodyay – Disclaimer of opinion</p> <p>Financial report not supported with complete and accurate underlying records</p> <p>We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2021.</p>	02/06/2023
<p>Shire of Wiluna – Disclaimer of opinion</p> <p>Financial report not supported with complete and accurate underlying records</p> <p>We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2021 and 30 June 2020.</p>	22/12/2022
<p>Shire of Yalgoo – Disclaimer of opinion</p> <p>Financial report not supported with complete and accurate underlying records</p> <p>We were unable to obtain sufficient appropriate audit evidence regarding the financial report as a whole, as the financial report was submitted for audit purposes without complete and accurate underlying records. We were unable to audit the financial report by alternative means. Consequently, we are unable to determine whether any adjustments were necessary to the financial report as a whole for the year ended 30 June 2021 and 30 June 2020.</p>	18/04/2023

Source: OAG

Appendix 3: 2021-22 qualified opinions

Entity	Details of qualification
City of Kalamunda	<p>The City has not recognised 969 assets under Infrastructure assets (Drains) in the financial report at 30 June 2022. These assets have been included in the City's Asset Management System at nil values however, they were never recorded in the Fixed Assets Register and revalued to their fair value. As these assets have not been recognised in the financial report at fair value in accordance with <i>Regulation 17A(2)(a) of the Local Government (Financial Management) Regulations 1996</i>, we are unable to determine the extent to which Infrastructure – Drains balance reported in Note 9 of the financial report at \$123,730,140 at 30 June 2022 (2021: \$124,550,736) is misstated, as it is impracticable to do so.</p> <p>Additionally, there is a consequential impact on Depreciation, Infrastructure, Revaluation Surplus and Retained Earnings.</p>
City of Mandurah	<p>As detailed in Notes 8 and 9 to the financial report, at 30 June 2022 the total carrying value of the City's property, plant and equipment assets was \$272.2 million and infrastructure assets was \$761.9 million. For property, plant and equipment and infrastructure recorded at fair value, any movements are recognised in revaluation surplus, the balance of which was \$808.7 million at 30 June 2022. For the year ended 30 June 2022, the City recognised a depreciation expense of \$32.4 million and changes in the asset revaluation surplus of \$97.0 million in relation to these assets in the Statement of Comprehensive Income by Nature or Type.</p> <p>Management have indicated that there are gaps in their control processes, and they are not confident with the overall completeness of their fixed asset register at 30 June 2022.</p> <p>Consequently, we were unable to obtain sufficient appropriate audit evidence that all property, plant and equipment and infrastructure had been recorded and valued nor could we confirm this by alternative means. We are therefore unable to determine whether any adjustments to property, plant and equipment, infrastructure, revaluation surplus, depreciation expense and changes in asset revaluation surplus were necessary.</p>
Shire of Boyup Brook	<p>Biological assets –</p> <p>During 2020-21, we were unable to obtain sufficient appropriate audit evidence to verify the opening balance of biological assets nor were we able to confirm it by alternative means. Since the opening balance of biological assets for the year ended 30 June 2021 affects the determination of operations, we were unable to determine whether any adjustments to the Net result for the year ended 30 June 2021 was necessary. The opinion on the financial report for the period ended 30 June 2021 was modified accordingly.</p> <p>The opinion on the current year financial report is also modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures.</p>
Shire of Goomalling	<p>Roads, drainage and footpaths reported at values of \$38,834,816 (2021: \$37,561,502), \$2,194,289 (2021: \$2,235,092) and \$732,466 (2021: \$756,040) respectively in Note 8 (a) of the financial report as at 30 June 2022 were not revalued as required by <i>Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996</i> since 2014-15. Consequently, we are unable to determine the extent to which the net carrying amount of these classes of assets is misstated, as it was impracticable to do so. Additionally, we are unable to</p>

Entity	Details of qualification
	determine whether there may be any consequential impact on Depreciation, Revaluation Surplus, Retained Earnings and Note 23 (d) Total Assets Classified by Function and Activity.
Shire of Mount Magnet	The Shire's operating grants, subsidies and contributions of \$2,650,673, Capital grants, subsidies and contributions of \$521,726 reported in Note 2 (a) and Contract Liabilities of \$110,545 reported within Note 12 of the financial report as at 30 June 2022 were not assessed in accordance with the requirements of AASB 15 <i>Revenue from Contracts with Customers</i> or AASB 1058 <i>Income of Not-for-Profit Entities</i> . We are unable to determine the extent to which these amounts are misstated. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.
Shire of Nannup	Infrastructure reported at the carrying value of \$100,707,176 in the financial report as at 30 June 2022 has not been revalued as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2016-17. Consequently, we were unable to determine the extent to which the carrying amount of Infrastructure is misstated, as it was impracticable to do so. Additionally, we were unable to determine whether there may be any consequential impact on Revaluation Surplus and Note 21(d) Total Assets by Function and Activity.
Shire of Plantagenet	<p>The Shire has not valued 71 newly identified assets included under Other Infrastructure and Parks and Ovals in the financial report at 30 June 2022 at fair value in accordance with Regulation 17A(2)(a) of the Local Government (Financial Management) Regulations 1996. Consequently, we were unable to determine the extent to which Infrastructure – Other Infrastructure and Infrastructure – Parks and Ovals balances reported in Note 9(a) of the financial report for \$16,954,536 and \$6,792,411 respectively as at 30 June 2022 are misstated, as it is impracticable to do so.</p> <p>Additionally, we were unable to determine whether there may be any consequential impact on Depreciation, Accumulated Depreciation, Revaluation Surplus and Retained Earnings.</p> <p>Furthermore, the Shire has not disclosed, in the financial report at 30 June 2022, the nature and amount of any corrections that may be required to prior periods for each of the financial statement line items affected by the matter above, as required by AASB 108 <i>Accounting Policies, Changes in Accounting Estimates and Errors</i>. We were unable to determine the extent of the misstatements, as it is impracticable to do so.</p>
Shire of Sandstone	<p>Road and footpaths infrastructure assets –</p> <p>The opinion was qualified in the prior period because the Shire had not revalued its roads and footpaths infrastructure assets stated at \$37,755,629 and \$71,845 respectively with sufficient regularity or in accordance with Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996. The Shire was unable to make the appropriate corrections for these prior year figures in the current year. Consequently, the opinion on the current year financial report is modified because of the possible effect of this matter on the comparability of the current period's figures and the corresponding figures in Note 8 of the financial report.</p>
Shire of Wiluna	<p>Airport and Other Infrastructure Assets –</p> <p>The revaluations of the Shire's Airport and Other infrastructure assets reported at \$5,353,146 and \$2,284,337 respectively in Note 9(a) of the financial report as at 30 June 2022 were not supported with</p>

Entity	Details of qualification
	<p>appropriate and complete accounting records. Consequently, I was unable to determine the extent to which the carrying amounts of Airports and Other infrastructure assets are misstated, as it was impracticable to do so. Additionally, I was unable to determine whether there may be any consequential impact on Depreciation, Revaluation Surplus and Note 25 (d) Total Assets Classified by Function and Activity.</p> <p>Financial report corresponding figures not supported with complete and accurate underlying records –</p> <p>A disclaimer of opinion was issued on the financial report for the year ended 30 June 2021 as the Shire’s financial report was not supported with complete and accurate underlying records. Consequently, we were unable to determine whether any adjustments were necessary to the comparative information for the year ended 30 June 2021.</p>
<p>Shire of Woodanilling</p>	<p>The Shire’s Land and Buildings, reported at values as at 30 June 2022 of \$498,000 and \$4,942,954 respectively in Note 8 of the annual financial report, were last valued in June 2017. Because the assets have not been revalued with sufficient regularity or in accordance with Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996, we were unable to determine whether Land and Buildings assets at 30 June 2022 of \$5,440,954 in the Statement of Financial Position is fairly stated. Additionally, we were unable to determine whether 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 14, Other Comprehensive Income in the Statement of Comprehensive Income and Note 21(d) Total Assets Classified by Function and Activity, as it was impracticable to do so.</p>

Source: OAG



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

The following list describes the matters that we highlighted through EoM paragraphs in 2022 audit reports:

Entity	Description of emphasis of matter paragraphs
City of Joondalup	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Kalamunda	Restatement of comparative balances – The opinion draws attention to Note 34 to the financial report, which states that the amounts reported in the previously issued 30 June 2021 financial report have been restated and disclosed as comparatives in the financial report. The opinion is not modified in respect of this matter.
City of Karratha	Restatement of comparative figures – We draw attention to Note 32 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Rockingham	Infrastructure assets revaluation – The opinion draws attention to Note 18 of the financial report which explains the basis for the significant infrastructure assets revaluation decrement in the year ended 30 June 2022. The opinion is not modified in respect of this matter.
Pilbara Regional Council	Basis of accounting – The opinion draws attention to Note 1(a) of the financial report, which discloses that the Council agreed to wind up Pilbara Regional Council. 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 opinion draws attention to Note 1(a) of the financial report, which discloses that the Council has decided to windup Rivers Regional Council. Consequently, the financial report has been prepared on a liquidation basis. The opinion is not modified in respect of this matter.
Shire of Broome	Restatement of comparative balances – The opinion draws attention to Note 31 to the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Broomehill-Tambellup	Restatement of comparative balances – The opinion draws attention to Note 29 to the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Dalwallinu	Restatement of comparative balances – The opinion draws attention to Note 28 to the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Denmark	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Derby – West Kimberley	Restatement of comparative figures – The opinion draws attention to Note 27 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Irwin	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Kent	Restatement of comparative balances – The opinion draws attention to Note 30 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Koorda	Restatement of comparative figures – The opinion draws attention to Note 25 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Menzies	Restatement of comparative balances – The opinion draws attention to Note 28 of the financial report which states that the amounts reported in the previously issued 30 June 2021 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 Merredin	Restatement of comparative balances – The opinion draws attention to Note 26 of the financial report, which states that the amounts reported in the previously issued 30 June 2021 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 Mount Marshall	Basis of accounting - The opinion draws attention to Note 1 and 11 to the annual financial report, which describes the basis of accounting. The annual financial report has been prepared for the purpose of fulfilling the Shire's annual financial reporting responsibilities under the Act. Including the Local Government (Financial Management) Regulations 1996 (Regulations). The opinion is not modified in respect of these matters: (i) Regulation 17A 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 <i>Leases</i> which would have required the entity to measure the vested improvements also at zero cost. (ii) In respect of the comparatives for the previous year ended 30 June 2019, Regulation 16 did not allow a local government to recognise some categories of land, including land under roads, as assets in the annual financial report.

Source: OAG

Appendix 5: Material uncertainty related to going concern

Entity	Description
Bunbury-Harvey Regional Council	The opinion draws attention to Note 19 in the financial report which indicates that the Regional Council has a negative retained surplus as at 30 June 2022 and that all reserves would be required to be utilised to cover the liability for the capping of the landfill. As stated in Note 19, these events indicate that a material uncertainty exists that may cast significant doubt on the Regional Councils' ability to continue as a going concern. The opinion is not modified in respect of this matter.

Source: OAG

Appendix 6: Certifications issued

In addition to annual auditor's reports, we issued the following 212 LRCI and RtR certifications as at 30 June 2023.

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	31/10/2022	1/11/2022
City of Armadale	9/02/2023	9/02/2023
City of Bayswater	4/11/2022	Audit in progress
City of Belmont	26/10/2022	26/10/2022
City of Bunbury	21/10/2022	24/10/2022
City of Busselton	21/10/2022	25/10/2022
City of Canning	2/11/2022	2/11/2022
City of Cockburn	31/10/2022	31/10/2022
City of Fremantle	8/12/2022	28/02/2023
City of Gosnells	31/10/2022	31/10/2022
City of Greater Geraldton	27/10/2022	2/11/2022
City of Joondalup	23/11/2022	23/11/2022
City of Kalamunda	26/10/2022	31/10/2022
City of Kalgoorlie-Boulder	Audit in progress	Audit in progress
City of Karratha	1/11/2022	Audit in progress
City of Kwinana	4/11/2022	9/11/2022
City of Mandurah	1/11/2022	31/10/2022
City of Melville	2/11/2022	9/11/2022
City of Nedlands	Audit in progress	Audit in progress
City of Perth	4/11/2022	8/11/2022
City of Rockingham	12/12/2022	12/12/2022
City of South Perth	8/11/2022	10/11/2022
City of Stirling	23/10/2022	21/12/2022
City of Subiaco	1/11/2022	7/11/2022
City of Swan	1/11/2022	1/11/2022
City of Vincent	27/10/2022	31/10/2022
City of Wanneroo	2/11/2022	2/11/2022
Shire of Ashburton	4/11/2022	Audit in progress
Shire of Augusta-Margaret River	1/11/2022	2/11/2022
Shire of Beverley	31/10/2022	19/05/2023
Shire of Boddington	31/10/2022	23/03/2023
Shire of Boyup Brook	4/11/2022	Audit in progress

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 Bridgetown-Greenbushes	7/11/2022	8/12/2022
Shire of Brookton	31/10/2022	1/11/2022
Shire of Broome	20/12/2022	10/02/2023
Shire of Broomehill-Tambellup	Audit in progress	Audit in progress
Shire of Bruce Rock	1/11/2022	14/06/2023
Shire of Capel	2/06/2023	7/06/2023
Shire of Carnamah	16/12/2022	Audit In progress
Shire of Carnarvon	2/11/2022	20/12/2022
Shire of Chapman Valley	31/10/2022	8/11/2022
Shire of Chittering	2/11/2022	23/05/2023
Shire of Christmas Island	Audit in progress	Audit in progress
Shire of Cocos (Keeling) Islands	15/12/2022	20/12/2022
Shire of Collie	31/01/2023	Audit in progress
Shire of Coolgardie	1/12/2022	1/12/2022
Shire of Coorow	24/11/2022	Audit in progress
Shire of Corrigin	23/10/2022	17/05/2023
Shire of Cranbrook	25/10/2022	2/11/2022
Shire of Cuballing	Audit in progress	Audit in progress
Shire of Cue	31/10/2022	Audit in progress
Shire of Cunderdin	27/06/2023	13/06/2023
Shire of Dalwallinu	31/10/2022	31/10/2022
Shire of Dandaragan	2/11/2022	3/11/2022
Shire of Dardanup	3/04/2023	3/04/2023
Shire of Denmark	25/10/2022	14/11/2022 6/02/2023 – Phase 3
Shire of Derby-West Kimberley	Audit in progress	Audit in progress
Shire of Donnybrook-Balingup	31/10/2022	7/03/2023
Shire of Dowerin	24/10/2022	5/04/2023
Shire of Dumbleyung	14/11/2022	7/12/2022
Shire of Dundas	30/10/2022	Audit in progress
Shire of East Pilbara	Audit in progress	Audit in progress
Shire of Esperance	23/06/2023	Audit in progress
Shire of Exmouth	1/03/2023	3/03/2023
Shire of Gingin	31/10/2022	29/06/2023
Shire of Gnowangerup	28/10/2022	31/01/2023
Shire of Goomalling	30/10/2022	Audit in progress

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 Halls Creek	30/05/2023	Audit in progress
Shire of Harvey	2/11/2022	7/12/2022
Shire of Irwin	23/01/2023	28/02/2023
Shire of Jerramungup	27/10/2022	31/10/2022
Shire of Katanning	21/04/2023	Audit in progress
Shire of Kellerberrin	25/10/2022	10/05/2023
Shire of Kent	23/10/2022	24/10/2022
Shire of Kojonup	26/10/2022	Audit in progress
Shire of Kondinin	30/10/2022	Audit in progress
Shire of Koorda	9/11/2022	Audit in progress
Shire of Kulin	27/10/2022	10/11/2022
Shire of Lake Grace	25/10/2022	24/03/2023
Shire of Laverton	4/11/2022	Audit in progress
Shire of Leonora	27/10/2022	7/10/2022
Shire of Manjimup	Audit in progress	Audit in progress
Shire of Meekatharra	26/10/2022	26/10/2022
Shire of Menzies	3/11/2022	22/11/2022
Shire of Merredin	23/06/2023	9/03/2023
Shire of Mingenew	31/10/2022	14/11/2022
Shire of Moora	Audit in progress	Audit in progress
Shire of Morawa	26/10/2022	31/10/2022
Shire of Mount Magnet	Audit in progress	Audit in progress
Shire of Mount Marshall	14/04/2023	26/05/2023
Shire of Mukinbudin	1/11/2022	Audit in progress
Shire of Mundaring	20/03/2023	20/03/2023
Shire of Murchison	12/12/2022	Audit in progress
Shire of Murray	31/10/2022	21/06/2023
Shire of Nannup	18/11/2022	10/03/2023
Shire of Narembeen	18/05/2023	Audit in progress
Shire of Narrogin	27/10/2022	27/10/2022
Shire of Ngaanyatjaraku	22/12/2022	26/10/2022
Shire of Northam	16/11/2022	8/12/2022
Shire of Northampton	1/11/2022	11/05/2023
Shire of Nungarin	3/11/2022	Audit in progress
Shire of Peppermint Grove	Audit in progress	Audit in progress

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 Perenjori	25/11/2022	25/11/2022
Shire of Pingelly	27/10/2022	24/11/2022
Shire of Plantagenet	3/11/2022	31/10/2022
Shire of Quairading	Audit in progress	Audit in progress
Shire of Ravensthorpe	16/12/2022	2/05/2023
Shire of Sandstone	31/10/2022	Audit in progress
Shire of Serpentine-Jarrahdale	31/10/2022	17/05/2023
Shire of Shark Bay	27/10/2022	27/10/2022
Shire of Tammin	26/10/2022	22/12/2022
Shire of Three Springs	1/11/2022	Audit in progress
Shire of Toodyay	Audit in progress	Audit in progress
Shire of Trayning	16/02/2023	Audit in progress
Shire of Upper Gascoyne	24/10/2022	26/10/2022 1/11/2022 – Phase 3
Shire of Victoria Plains	1/11/2022	7/11/2022
Shire of Wagin	27/10/2022	22/12/2022
Shire of Wandering	Audit in progress	Audit in progress
Shire of Waroona	27/10/2022	21/12/2022
Shire of West Arthur	25/10/2022	28/11/2022
Shire of Westonia	1/11/2022	23/06/2023
Shire of Wickiepin	25/10/2022	Audit in progress
Shire of Williams	3/04/2023	3/04/2023
Shire of Wiluna	Audit in progress	Audit in progress
Shire of Wongan-Ballidu	26/10/2022	26/10/2022
Shire of Woodanilling	31/10/2022	14/03/2023
Shire of Wyalkatchem	24/10/2022	14/11/2022
Shire of Wyndham-East Kimberley	Audit in progress	Audit in progress
Shire of Yalgoo	Audit in progress	Audit in progress
Shire of Yilgarn	8/11/2022	Audit in progress
Shire of York	Audit in progress	Audit in progress
Town of Bassendean	31/10/2022	3/11/2022
Town of Cambridge	Audit in progress	Audit in progress
Town of Claremont	18/05/2023	Audit in progress
Town of Cottesloe	17/04/2023	Audit in progress
Town of East Fremantle	27/10/2022	21/12/2022

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 Mosman Park	4/11/2022	10/11/2022
Town of Port Hedland	Audit in progress	Audit in progress
Town of Victoria Park	1/05/2023	12/05/2023

Source: OAG

We issued the following certifications regarding pensioner deferments:

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	22/12/2022
City of Busselton	31/10/2022
City of Gosnells	31/01/2023
City of Joondalup	31/10/2022
City of Kalamunda	15/02/2023
City of South Perth	17/02/2023
City of Vincent	22/11/2022
Shire of Brookton	Audit in progress
Shire of Dandaragan	Audit in progress
Shire of Narrogin	2/02/2023
Shire of York	Audit in progress
Town of Cambridge	Audit in progress
Town of Mosman Park	22/12/2022

Source: OAG

We also issued the following three other certifications:

Entity certification	Date certification issued
Other certifications	
City of Bunbury – Regional Exhibition Tourist Boost	19/12/2022
City of Kalamunda – Development Contribution Area 1 – Forrestfield Light Industrial Area – Stage 1	31/01/2023
Shire of Dandaragan – Jurien Bay Civic Centre Outgoings for DBCA Tenancy	8/11/2022

Source: OAG

Appendix 7: Other opinions and certifications issued since 22 December 2022

Opinions

Entity	Opinion relates to	Opinion issued
Family Court of Western Australia	Audit report on the Statement of Financial Position at 30 June 2022	6/07/2023
Edith Cowan University	Higher Education Research Data Collection	28/06/2023
Curtin University	Higher Education Research Data Collection	29/06/2023
Murdoch University	Higher Education Research Data Collection	29/06/2023
University of Western Australia	Higher Education Research Data Collection	26/06/2023

Source: OAG

Certifications

The following certifications were for the year ended 30 June 2022. The statements prepared by management were confirmed and no adverse reports were issued.

Entity	Certification relates to	Approved projects	Opinion issued
Public Transport Authority	Statement of Receipts and Expenditure Under the National Partnership Agreement on Land Transport Infrastructure Projects	Perth to Bunbury Faster Rail Business Case Platform and Signalling Upgrade Program METRONET: Bellevue Depot Relocation METRONET: Denny Avenue Level Crossing Removal METRONET: Midland Station Project METRONET: Morley-Ellenbrook Line METRONET: Thornlie-Cockburn Link METRONET: Yanchep Rail Extension METRONET: Lakelands Business Case METRONET: Business Case Development Karel Avenue Bridge Over Rail Nicholson Road Grade Separation Lakelands Station Delivery Mandurah Station Parking Bays	02/06/2023

Source: OAG

Appendix 8: Completion of 2020-21 local government entity audits

Outstanding 2020-21 local government entities audited since last audit results report.

Key

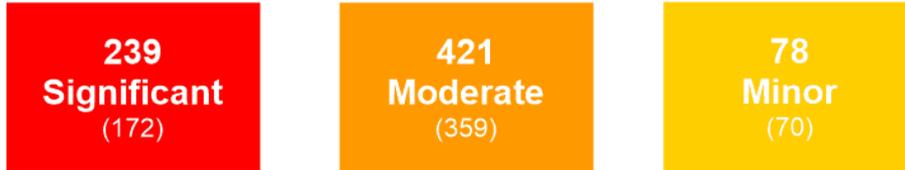
Type of audit opinion		Financial statement (FS) timeliness	
Clear		Received by the statutory deadline of 30 September 2022	
Clear opinion with emphasis of matter or matter of significance paragraph		Extension to the statutory deadline was granted and met	
Qualified or a disclaimer of opinion		Extension or statutory deadline was not met	

Entity	Type of opinion	Opinion issued	FS timeliness
City of Bayswater		02/09/2022	
City of Fremantle		05/05/2022	
Shire of Ashburton		22/12/2022	
Shire of Boyup Brook		06/09/2022	
Shire of Broomehill-Tambellup		02/08/2022	
Shire of Carnarvon		11/10/2022	
Shire of Derby-West Kimberley		10/10/2022	
Shire of Merredin		09/08/2022	
Shire of Moora		17/08/2022	
Shire of Murchison		02/08/2022	
Shire of Ravensthorpe		28/07/2022	
Shire of Toodyay		02/06/2023	
Shire of Wiluna		22/12/2022	
Shire of Woodanilling		06/07/2022	
Shire of Yalgoo		18/04/2023	
Town of Cambridge		29/03/2023	

Source: OAG

Audit results

The information below represents the updated information from that previously reported in the 2020-21 local government results report, now that the 16 outstanding local government entity audits have been completed.



Source: OAG



Source: OAG

Note: The numbers in brackets are the figures reported at August 2022.



Auditor General's 2023-24 reports

Number	Title	Date tabled
3	Financial Audit Results – Local Government 2021-22	23 August 2023
2	Electricity Generation and Retail Corporation (Synergy)	9 August 2023
1	Requisitioning of COVID-19 Hotels	9 August 2023



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Office of the Auditor General
for Western Australia



15.1.2 (2023/MINUTE NO 0244) Department of Water and Environmental Regulation Annual 2022-2023 Waste Plan Report

Responsible Executive Chief Operations Officer
Author Waste Services Manager
Attachments 1. Waste Plan Report 2022-23 [↓](#)

Officer Recommendation/Committee Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan
That Council:

- (1) ENDORSES the City of Cockburn's 2023 Waste Plan submission to the Department of Water and Environmental Regulation.

CARRIED 9/0

Background

In 2019, the Department of Water and Environmental Regulation (DWER) required all local governments to prepare and submit Waste Plan Reports annually.

Waste Plans and annual reports are intended to be live documents reflecting the services being delivered by local governments.

Maintaining an up-to-date Waste Plan was to allow local governments to demonstrate that they are continually working towards delivering waste services consistent with the State Waste Strategy.

Annual reporting on the implementation of actions in the City of Cockburn's Waste Plan, and on any new waste actions being implemented, is a requirement under the *Waste Avoidance and Resource Recovery Act 2007 (WARR Act)*.

The report allows DWER to make an assessment on whether the City of Cockburn is delivering, or making progress towards delivering, services that are consistent with the Waste Avoidance and Resource Recovery Strategy 2030 (State Waste Strategy), which is also a requirement under the WARR Act.

Submission

NA

Report

The Waste Report lists a series of actions and milestones under the following 6 key principles.

1. Waste Services
2. Waste Infrastructure
3. Policy and Procurement
4. Data
5. Behavioural Change Programs and Initiatives
6. Other.



Each action requires a progress update, a status update and completion dates to be populated. This year's report also required additional information on the following three key elements.

1. **Food Organics and Garden Organics (FOGO) target (for Perth and Peel local governments)** - Has your local government implemented FOGO in the 2022-23 financial year, or will be implementing a consistent three bin kerbside collection system that includes separation of FOGO by 2025?
2. **Energy recovery target** - Is your local government intending to recover energy from waste? If so, will the energy be recovered from residual waste as per its definition in the waste strategy?
3. **Better practice target** - Is or will your local government be managing and disposing of waste using better practice approaches by 2030?

Information has been populated against each action and additional questions along with the delivery / completion timelines. Tracking is in accordance with the City's Waste Strategy 2020 – 2030 proposed timeframes with any adjustments in consultation with the department.

Strategic Plans/Policy Implications

Environmental Responsibility

A leader in environmental management that enhances and sustainably manages our local natural areas and resources.

- Sustainable resource management including waste, water and energy.

Budget/Financial Implications

All actions in the Waste Strategy 2020-2030 are funded through annual operational budgets.

Legal Implications

Compliance with the Waste Avoidance and Resource Recovery Act 2007 (WARR Act)

Community Consultation

NA

Risk Management Implications

Failure to adopt the recommendation could result in a breach of the WARR Act 2007.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) Local Government Act 1995

Nil





Government of Western Australia
Department of Water and Environmental Regulation

**Waste Plan Reporting
Waste Plan Report 2022-23**

Local Government Name: City of Cockburn

Waste Plan Report Status	Draft
Reporting Period	2022-23
Submission ID	WPR2022-23-0001071
Date Lodged	

Reporter Details		Approver Details
Name	Lyall Davieson	
Position	Waste Manager	
Email	ldavieson@cockburn.wa.gov.au	

Waste Services

Waste Plan Actions & Milestones	Progress	Action Status	Anticipated Commencement Date	Anticipated Completion Date	Completion Date
Conduct commercial food waste trial	Complete	Delayed		31/12/2020	7/12/2021
==> Training of businesses to commence	Complete			30/06/2020	30/06/2020
==> Bins to be provided and trial commenced	Complete			31/07/2020	31/12/2020
==> Commercial food waste trial to be completed	Complete			30/11/2020	30/12/2021
Consult community for an on-demand verge collection service	In progress	Delayed		18/12/2023	
==> Develop consultation plan by 1 July 2020 in association with Community Engagement Team.	Complete			30/06/2020	29/06/2022
Continue to implement Public Place Recycling rollout	In progress	On track		31/12/2026	
==> Bins to be ordered by 1 Jan annually and to be installed by 30 June annually	In progress			28/06/2024	
==> \$50k p.a. requested by budget deadline annually	In progress			30/12/2026	





Government of Western Australia
Department of Water and Environmental Regulation

Waste Plan Reporting
Waste Plan Report 2022-23

Develop business case to introduce financial incentives for uptake of 140L general waste bins	Complete	On track	3/07/2023	30/06/2024	17/07/2023
==> Develop business case and report to Council on costs and benefits of reducing size of general waste bins to 140L for properties on 2 bin system	Complete			30/06/2023	17/07/2023
==> If approved by Council, coordinate rollout of 140L general waste bin	Complete			29/06/2024	17/07/2023
Residual waste is sent to waste to energy facility	Not commenced	On track	29/01/2024	29/01/2044	
==> Deliveries of residual waste to East Rockingham Waste to Energy facility commence	Not commenced			15/01/2024	
==> Deliveries of residual waste to East Rockingham Waste to Energy Facility continue	Not commenced			31/12/2026	
Revise the 2023 FOGO Feasibility Report in the 2024/25 financial year	Not commenced	On track	16/04/2025	17/09/2025	
==> Revised 2023 FOGO feasibility study commences	Not commenced			16/04/2025	
==> Revised 2023 FOGO feasibility study completed	Not commenced			17/09/2025	
Undertake a FOGO feasibility assessment in the 2022/23 financial year	Complete	On track	19/09/2022	30/06/2025	25/07/2023
==> Feasibility study to be commissioned	Complete			31/08/2022	31/08/2022
==> Feasibility study to be completed	Complete			25/07/2023	25/07/2023

Waste Infrastructure

Waste Plan Actions & Milestones	Progress	Action Status	Anticipated Commencement Date	Anticipated Completion Date	Completion Date
Continue to invest in onsite renewable energy generation	In progress	On track		31/12/2026	
==> Consider options post capping of cell 6	In progress			31/12/2024	
Develop strategies to attract waste tonnes to fully utilise available airspace	Complete	On track		31/12/2026	3/01/2022
==> Develop strategies to attract waste tonnes to fully utilise available airspace	Complete			31/12/2022	31/01/2022
Manage and reduce leachate volumes in accordance with the Leachate Strategy	In progress	On track		31/12/2026	
==> Cell 6 capping to be complete	Complete			31/12/2020	2/11/2020
==> Manage and reduce leachate volumes in accordance with the Leachate Strategy	In progress			28/06/2024	





Government of Western Australia
Department of Water and Environmental Regulation

**Waste Plan Reporting
Waste Plan Report 2022-23**

Plan and open the Cockburn Resource Recovery Precinct at the Henderson Waste Recovery Park site	In progress	On track		13/01/2025	
==> Detailed design to be completed	In progress			1/05/2024	
==> New site to be completed	In progress			13/01/2025	
Post closure management of Cells 1-7	In progress	On track	1/07/2024	31/12/2026	
==> As cells are covered and capped, post closure management reviews to commence	In progress			30/04/2025	
Purchase second hand front lift vehicle and front lift bins to service commercial properties	Superseded	Not Applicable	27/06/2025	30/06/2025	
==> Budget request to be included by deadline	Superseded			1/09/2022	
==> Front lift vehicles and bins operational	Superseded			30/09/2022	
Relining of leachate ponds A and B	Not commenced	On track	30/06/2028	31/12/2035	
==> Pond liners to be replaced after 23 years	Not commenced			30/12/2035	
Undertake a feasibility study for the use of hydrogen powered waste trucks	Complete	On track		30/06/2026	31/10/2020
==> Study to be delivered	Complete			30/06/2020	31/10/2020

Policy and Procurement

Waste Plan Actions & Milestones	Progress	Action Status	Anticipated Commencement Date	Anticipated Completion Date	Completion Date
City tender documents consider reuse of recycled products e.g. road base	Complete	On track		30/12/2026	30/06/2022
==> Working group members to be identified and approached	Complete			31/01/2022	1/01/2022
==> Develop working group to consider how best to encourage inclusion of recycled products into tenders and RFQ's	Complete			30/12/2026	1/01/2022
Trial the use of an electric waste truck.	Complete	On track		30/06/2021	30/04/2021
==> Electric vehicle to be in operation	Complete			30/06/2020	1/05/2021





Government of Western Australia
Department of Water and Environmental Regulation

Waste Plan Reporting
Waste Plan Report 2022-23

Data

Waste Plan Actions & Milestones	Progress	Action Status	Anticipated Commencement Date	Anticipated Completion Date	Completion Date
Conduct a waste audit to determine concentrations of organics of C & D and C & I at HWRP	Superseded	Not Applicable	30/06/2025	30/06/2025	
==> Report delivered	Superseded			29/06/2025	
==> Consultant to be appointed	Superseded			30/06/2025	
Investigate deployment of technology to assist in the reduction of illegal dumping.	Complete	On track		30/06/2023	1/07/2022
==> Feasibility study to commence	Complete			1/07/2021	30/06/2022
==> Feasibility study to be completed	Complete			30/06/2022	30/06/2022
Report greenhouse gas emissions from HWRP via NGRS	In progress	On track		31/12/2026	
==> All waste volumes and methane production figures to be prepared by end of financial year annually.	In progress			31/12/2026	

Behaviour change programs and initiatives

Waste Plan Actions & Milestones	Progress	Action Status	Anticipated Commencement Date	Anticipated Completion Date	Completion Date
Continue bin tagging program with team of Community Waste Education Officers	In progress	On track		31/12/2026	
==> Bin tagging plan to be approved by Waste Manage	Complete			30/06/2020	30/06/2022
==> Bin tagging implemented	In progress			30/12/2026	
Continue to deliver schools waste education program in alignment with WasteWise Schools Program	In progress	On track		31/12/2026	
==> 20 incursions	Complete			30/06/2022	30/06/2022
==> 20 HWRP tours	Complete			1/09/2022	30/06/2022
Continue to implement a preventative Illegal Dumping program	Complete	On track		30/06/2024	1/07/2022
==> New illegal dumping data capture system to be developed	Complete			30/06/2021	30/08/2022





Government of Western Australia
Department of Water and Environmental Regulation

**Waste Plan Reporting
Waste Plan Report 2022-23**

Continue to roll out waste education program to staff in all Council-run facilities	Complete	On track		31/12/2026	1/07/2022
==> All facilities with Cockburn staff working on site to be audited by July 2021. Rollout behaviour change initiatives	Complete			1/07/2021	30/06/2021
Coordinate and expand community tours to the HWRP	In progress	On track		31/12/2026	
==> Henderson tours to be incorporated into Sustainable Living Events Program in July and January annually.	In progress			28/06/2024	
Deliver program of waste education workshops and events through the Sustainable Living events series	In progress	On track		31/12/2026	
==> Develop and publish events program by 1 July and 1 Jan each year	In progress			30/06/2026	
Encourage and promote waste initiatives via the Sustainability Grants Program	In progress	On track		31/12/2026	
==> Review and assess Sustainability Grant Proposals in March annually.	In progress			30/06/2026	
Fully fund a Waste Education Officer	In progress	On track	2/10/2023	31/08/2024	
==> Workforce plan approval	In progress			28/06/2024	
==> Waste Education Officer appointed	In progress			31/08/2024	
Identify new businesses and residents to receive waste education information	In progress	On track		31/12/2026	
==> Liaise with Waste Collection Team to ensure that waste education materials are provided to all new household	In progress			31/12/2026	
Implement Waste Education Campaign	In progress	On track		31/12/2026	
==> Implement social and print media campaign focussed on waste hierarchy	In progress			28/06/2024	
==> Prepare and distribute resource recovery calendar to residents annually by	In progress			31/12/2026	
Review the benefits and costs of developing a Cockburn Waste App	Superseded	Not Applicable	29/06/2023	30/06/2023	1/07/2021
==> If approved, app to be rolled out	Superseded			30/06/2022	30/06/2021
==> Decision on feasibility of implementing ap made	Superseded			30/06/2022	30/06/2021
==> If feasible, business case provided to council for decision	Superseded			30/12/2022	1/07/2021
Review the feasibility of creating waste virtual tours	Complete	On track	2/02/2022	30/06/2023	29/07/2022
==> Decision to be made on feasibility of creating a virtual tour prior to development of interpretive signage	Complete			30/09/2022	17/08/2022





Government of Western Australia
Department of Water and Environmental Regulation

Waste Plan Reporting
Waste Plan Report 2022-23

Other

Waste Plan Actions & Milestones	Progress	Action Status	Anticipated Commencement Date	Anticipated Completion Date	Completion Date
Continue representation on relevant waste related committees and attend relevant conferences	In progress	On track		31/12/2026	
==> Maintain representation and membership of relevant groups.	In progress			28/06/2024	
==> Ensure attendance at annual WA Waste and Recycling Conference	In progress			30/06/2026	



15.1.3 (2023/MINUTE NO 0245) National Greenhouse and Energy Reporting (NGERS) 2023 Report Henderson Waste Recovery Park

Responsible Executive Chief Operations Officer

Author Waste Services Manager

Attachments 1. NGERS 2021-2022 Annual Report (Amended) [↓](#)
2. NGERS 2022-2023 Annual Report [↓](#)

Officer Recommendation/Committee Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan

That Council:

- (1) ACCEPTS the City's 2022-2023 Emissions and Energy Report for submission to the Australian Government Clean Energy Regulator; and
- (2) ACCEPTS the City's 2021-2022 amended Emissions and Energy Report.

CARRIED 9/0

Background

The National Greenhouse and Energy Reporting (NGER) Scheme, established by the *National Greenhouse and Energy Reporting Act 2007* (NGER Act), is a single national framework for reporting and disseminating company information about greenhouse gas emissions, energy production, energy consumption and other information specified under NGER legislation.

All registered controlling corporations are required to submit an NGER report to the Clean Energy Regulator (CER) each year until the corporation is deregistered.

This obligation applies even if the corporation's facility falls below all reporting thresholds.

A facility reporting threshold is 25 Kiloton (kt) or more of greenhouse gases carbon dioxide equivalent (CO₂-e) (scope 1 and scope 2) emissions.

The City of Cockburn has been reporting the greenhouse gas emissions from the Henderson Landfill Facility to the Clean Energy Regulator since 2009, as per section 19 of the NGER Act.

Reporting is undertaken electronically through the Emissions and Energy Reporting System (EERS)

Submission

N/A



Report

The City's 2021/22 report was audited by the Regulator, resulting in the requirement to amend the data and format prior to submitting the 2022/23 report (refer Attachment 1).

Following submission of the revised 2021/22 report, officers have prepared the 2022/23 report for the CER, detailing the emissions, energy production and consumption data through the EERS (attached).

The table below summarises the audit findings over the last two reporting years

Year	CO2-e
2021/22	23,734 tonnes
2022/23	21,859 tonnes
Total (reduction)	1,875 tonnes

The report results do not trigger the safeguard mechanism, which apply to facilities with emissions of more than 100,000 t of CO2-e per year.

The safeguard mechanism requires Australia's largest greenhouse gas emitters to keep their net emissions below an emissions limit (a baseline) set by the CER.

The City's landfill operations are not expected to exceed 100,000 t CO2-e in future reporting periods, largely due to the City's general waste going to the energy from waste plant thereby lowering the baseline being set from the CER or potential financial implications association with offsetting emissions, such as via carbon credits.

The majority of the City's corporate greenhouse gas emissions (53%) are generated from solid waste to landfill at Henderson Waste Recovery Park (HWRP).

From early 2024, the City's general waste will be sent to the energy from waste plant in East Rockingham. This may reduce tonnages (depending on organic waste delivered by other commercial customers) and risks of increasing emissions.

If future landfill emissions exceed 100,000 t CO2-e, the Henderson Landfill facility will trigger the Safeguard Mechanism and from that point the CER will provide a baseline in which net-emissions levels will be assessed.

An emissions exceedance of this baseline will need to be offset through Australian carbon credit units (ACCUs) or similar.

This scenario is unlikely, given the future energy from waste facility and potential for a reduction in tonnages sent to the landfill facility.

The City's Climate Change Strategy objectives include net zero emissions and zero non-hazardous waste to landfill by 2030.

The City shall continue to reduce waste to landfill as per these strategies, whilst still maintaining a commercial market share to cover post closure costs.



Strategic Plans/Policy ImplicationsEnvironmental Responsibility

A leader in environmental management that enhances and sustainably manages our local natural areas and resources.

- Sustainable resource management including waste, water and energy.
- Address Climate Change.

Listening and Leading

A community focused, sustainable, accountable, and progressive organisation.

- Best practice Governance, partnerships and value for money.

Budget/Financial Implications

NA

Legal Implications

NA

Community Consultation

NA

Risk Management Implications

The City is registered as an “entity” and submits a voluntary report. It is required to submit an accurate report to the CER as per the NGER legislation.

If Council does not accept the information contained in this Report, the City will be non-compliant with its federal reporting requirements and shall receive enforcement action from the CER in response.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

NA



UNCLASSIFIED: FOR OFFICIAL USE ONLY



Australian Government
Clean Energy Regulator

ABN/ACN/ARBN/Trading Name:
Version No:
Submission Status:
Submission Date:

27471341209
Not submitted

**NATIONAL GREENHOUSE AND ENERGY REPORTING
SECTION 19 - EMISSIONS AND ENERGY REPORT
CITY OF COCKBURN
FOR THE REPORTING YEAR 2021 – 2022**

REPORT UNDER SECTION 19 OF THE *NATIONAL GREENHOUSE AND ENERGY REPORTING ACT 2007*

Corporations registered under Division 3 of Part 2 of the *National Greenhouse and Energy Reporting Act 2007* (the NGER Act) are required to provide a report to the Clean Energy Regulator (the Regulator) by 31 October each year in respect of the previous financial year relating to:

- greenhouse gas emissions; and
- energy production; and
- energy consumption;

from the operation of facilities under the operational control of the corporation and entities that are members of the corporation's group, during that financial year.

A report under section 19 of the NGER Act must be given in a manner and form approved by the Regulator and set out the information specified in the *National Greenhouse and Energy Reporting Regulations 2008* (the NGER Regulations). The report must also be based on the methods, or methods which meet criteria, set out in the *National Greenhouse and Energy Reporting (Measurement) Determination 2008* (the Measurement Determination).

This report is an approved form in which a report under section 19 of the NGER Act may be given to the Regulator.

Giving false or misleading information is a serious offence.

SUBMITTING THE REPORT

The approved manner for submission of the section 19 report is completion and submission of the report in the Emissions and Energy Reporting System.

Your report must be submitted to the Regulator by 31 October 2022.

If a copy of this report is printed in hardcopy form for any purpose it does not represent, nor can it be treated as, an official version of the report submitted to the Regulator.

CONTROLLING CORPORATION DETAILS

Name	CITY OF COCKBURN
Australian Business Number (ABN)	27471341209
Australian Company Number (ACN)	-
Australian Registered Body Number (ARBN)	-
Trading Name	CITY OF COCKBURN
Head office postal address:	
Postal address line 1	PO box 1215
Postal address line 2	-
Postal address line 3	-
Postal city/suburb	BIBRA LAKE DC
Postal state	Western Australia
Postal postcode	6965
Postal country	AUSTRALIA
Head office street address:	
Street address line 1	9 Coleville Crescent
Street address line 2	-
Street address line 3	-
Street city/suburb	SPEARWOOD
Street state	Western Australia
Street postcode	6163
Street country	AUSTRALIA

EXECUTIVE OFFICER (OR EQUIVALENT) DETAILS

Name	Daniel Arndt
Position	
Phone	94113401
Mobile	-
Fax	9411 3333
Email	darndt@cockburn.wa.gov.au
Postal address line 1	PO Box 1215
Postal address line 2	-
Postal address line 3	-
Postal city/suburb	BIBRA LAKE DC
Postal state	
Postal postcode	6965
Postal country	AUSTRALIA

CONTACT PERSON DETAILS

Name	Lyll Davieson
Position	Primary Contact
Phone	894113565
Mobile	-
Fax	-
Email	ldavieson@cockburn.wa.gov.au
Postal address line 1	PO Box 1215
Postal address line 2	-
Postal address line 3	-
Postal city/suburb	Bibra Lake DC
Postal state	Western Australia
Postal postcode	6965
Postal country	AUSTRALIA



CITY OF COCKBURN EMISSION AND ENERGY REPORT SUMMARY

The table below reports total scope 1 and scope 2 greenhouse gas emissions, energy produced and energy consumed by the corporate group CITY OF COCKBURN for the 2021 - 2022 reporting period.

GREENHOUSE GAS EMISSIONS (t CO ₂ -e)		
Scope 1	Scope 2	Total of Scope 1 and Scope 2
23,734	46	23,780

ENERGY PRODUCED AND ENERGY CONSUMED (GJ)		
Energy Consumed Total	Energy Consumed Net	Energy Produced
157,341	104,996	197,744

GREENHOUSE GAS SCOPE 1 EMISSIONS BY GAS (t CO ₂ -e)						
Carbon Dioxide CO ₂	Methane CH ₄	Nitrous Oxide N ₂ O	Perfluorocarbons PFCs	Hydro Fluoro Carbons HFCs	Sulphur Hexafluoride SF ₆	Total
817	22,910	7	-	-	-	23,734

CITY OF COCKBURN EMISSION AND ENERGY REPORT DETAIL

Corporate Structure

The table below lists the entities whose greenhouse gas emissions and energy production and energy consumption are included in the S19 report.

No.	Entity Details	Scope 1 Emissions (t CO2-e)	Scope 2 Emissions (t CO2-e)	Energy Consumed Total (GJ)	Energy Consumed Net (GJ)	Energy Produced (GJ)
1	Henderson Waste Recovery Park Type: Facility	23,734	46	157,341	104,996	197,744



1: HENDERSON WASTE RECOVERY PARK - FACILITY

Name	Henderson Waste Recovery Park
Facility Street Address	920 Rockingham Rd WATTLEUP Western Australia 6166 AUSTRALIA
Geographic Coordinates	Latitude 32.162S / Longitude 115.797E
Facility location	-
Activity location	Western Australia
Location description	-
Activity description	-
ANZSIC Code	292 - Waste treatment, disposal and remediation services
Operational Control	CITY OF COCKBURN
Number of Days with Operational Control	Full Year
Operational Control Dates	01/07/2021 - 30/06/2022
Grid Connected Electricity Generator	No

The following tables summarise total greenhouse gas emissions from operation of this facility during the period that it was under the operational control of CITY OF COCKBURN.

GREENHOUSE GAS EMISSIONS (t CO ₂ -e)		
Scope 1	Scope 2	Total of Scope 1 and Scope 2
23,734	46	23,780

ENERGY PRODUCED AND ENERGY CONSUMED (GJ)		
Energy Consumed Total	Energy Consumed Net	Energy Produced
157,341	104,996	197,744

GREENHOUSE GAS SCOPE 1 EMISSIONS BY GAS (t CO ₂ -e)						
Carbon Dioxide CO ₂	Methane CH ₄	Nitrous Oxide N ₂ O	Perfluorocarbons PFCs	Hydro Fluoro Carbons HFCs	Sulphur Hexafluoride SF ₆	Total
817	22,910	7	-	-	-	23,734

SCOPE 1 EMISSIONS					
EC = Energy Content Factor, Z = Energy Content, EF = Emission Factor					
Source Activity	Fuel / Criterion	Quantity	Energy Values (EC & Z)	Gas / Method	Scope 1 Emissions (t CO ₂ -e)
Source category: Fuel combustion Source of emissions: Stationary and Transport energy purposes (excluding electricity generation) Activity type: Emissions released from combustion of liquid fuels other than petroleum oils or greases - Stationary energy purposes	Fuel / Energy commodity: Diesel oil Fuel usage: combustion Criterion: AA	230.3 kL	EC (GJ/Unit): 38.6 Z (GJ): 8,890	Gas: CO ₂ EF (kg CO₂-e / GJ): 69.9 Method: Method 1	621
				Gas: CH ₄ EF (kg CO₂-e / GJ): 0.1 Method: Method 1	1
				Gas: N ₂ O EF (kg CO₂-e / GJ): 0.2 Method: Method 1	2

<p>Source category: Fuel combustion</p> <p>Source of emissions: Stationary and Transport energy purposes (excluding electricity generation)</p> <p>Activity type: Emissions released from combustion of liquid fuels other than petroleum oils or greases - Transport energy purposes</p>	<p>Fuel / Energy commodity: Diesel oil - Transport post-2004</p> <p>Fuel usage: combustion</p> <p>Criterion: AA</p>	72.72 kL	<p>EC (GJ/Unit): 38.6</p> <p>Z (GJ): 2,807</p>	<p>Gas: CO2</p> <p>EF (kg CO2-e / GJ): 69.9</p> <p>Method: Method 1</p>	196
				<p>Gas: CH4</p> <p>EF (kg CO2-e / GJ): 0.01</p> <p>Method: Method 2</p>	0
				<p>Gas: N2O</p> <p>EF (kg CO2-e / GJ): 0</p> <p>Method: Method 2</p>	1
				Source Total	
<p>Source category: Fuel combustion</p> <p>Source of emissions: Emissions released from fuel use by certain industries (including electricity generation)</p> <p>Activity type: Electricity production - Gaseous fuels</p>	<p>Fuel / Energy commodity: Landfill biogas that is captured for combustion (methane only)</p> <p>Fuel usage: combustion</p> <p>Criterion: BBB</p>	3,856,746 m3	<p>EC (GJ/Unit): 0.0377</p> <p>Z (GJ): 145,399</p>	<p>Gas: CO2</p> <p>EF (kg CO2-e / GJ): 0</p> <p>Method: Method 1</p>	0
				<p>Gas: CH4</p> <p>EF (kg CO2-e / GJ): 6.4</p> <p>Method: Method 1</p>	931
				<p>Gas: N2O</p> <p>EF (kg CO2-e / GJ): 0.03</p> <p>Method: Method 1</p>	4
				Source Total	
<p>Source category: Waste</p> <p>Source of emissions: Solid waste disposal on land</p> <p>Activity type: Emissions of methane released from landfills</p>	<p>Criterion: BBB</p>	-	-	<p>Gas: CH4</p> <p>EF (kg CO2-e / GJ): -</p>	21,978



				Method: Method 1	
		Source Total	-		21,978
		Total	157,096		23,734

MATTERS TO BE IDENTIFIED (MTBI) - WASTE MIX TYPES - WASTE MIX TYPE PERCENTAGES

SOURCE OF EMISSIONS: SOLID WASTE DISPOSAL ON LAND

Waste Type	Municipal Waste (wt%)	Commercial & Industrial (wt%)	Construction & Demolition (wt%)	Shredder Flock (wt%)
Rubber & Leather	1	3.5	0	0
Nappies	4	0	0	0
Sludge	0	1.5	0	0
Textiles	1.5	4	0	0
Wood	1	12.5	6	0
Garden	16.5	4	2	0
Paper	13	15.5	3	0
Food	35	21.5	0	0
Inert Waste	28	37.5	89	0
Total	100	100	100	0

MATTERS TO BE IDENTIFIED (MTBI) PER SOURCE

Source of Emissions	MTBI	Methods	Activity	Activity Value	Unit
Solid waste disposal on land	the landfill classification specified in the Determination	Method 1	-	n/a	
	the number of years in operation	Method 1	-	33	
	the average annual amount (in tonnes) of disposal of solid waste over the lifetime of the landfill facility prior to the first year of reporting	Method 1	-	115029	tonnes
	the total tonnes of waste entering the landfill	Method 1	-	156367	tonnes
	the tonnes of waste entering the landfill from municipal sources	Method 1	-	40655	tonnes
	the tonnes of waste entering the landfill from commercial and industrial sources	Method 1	-	26582	tonnes
	the tonnes of waste entering the landfill from construction and demolition sources	Method 1	-	89129	tonnes
	the tonnes of waste entering the landfill from alternative waste treatment facilities	Method 1	-	0	tonnes
	the tonnes of waste entering the landfill from shredder flock	Method 1	-	0	tonnes
	the tonnes of waste entering the landfill from inert waste	Method 1	-	0	tonnes
	the tonnes of waste received at the landfill facility for transfer to an external recycling or biological treatment facility	Method 1	-	0	tonnes
	the tonnes of waste received at the landfill facility for recycling or biological treatment on site	Method 1	-	0	tonnes
	the tonnes of waste received at the landfill facility for construction purposes, daily cover purposes, intermediate cover purposes or final capping and cover purposes (inert waste only)	Method 1	-	0	tonnes
	the opening stock of degradable organic carbon, in tonnes	Method 1	-	79129	
	the LEGACY emissions from decomposition of waste	Method 1	-	16971	
	the emissions, OTHER THAN LEGACY emissions, from decomposition of waste	Method 1	-	5007	
	the tonnes of methane (CO2-e) captured for combustion that are LEGACY emissions	Method 1	-	56570	tonnes (CO2-e)

	the tonnes of methane (CO2-e) captured for combustion that are NOT LEGACY emissions	Method 1	-	16690	tonnes (CO2-e)
	the tonnes of waste treated by composting	Method 1	-	0	tonnes
	the tonnes of waste treated by anaerobic digestion	Method 1	-	0	tonnes
	the tonnes of methane (CO2-e) captured from composting	Method 1	-	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) captured from anaerobic digestion	Method 1	-	0	tonnes (CO2-e)
Solid waste disposal on land	the tonnes of methane (CO2-e) captured and transferred offsite that are LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) captured and transferred offsite that are NOT LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) flared that are LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) flared that are NOT LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)

SCOPE 2 EMISSIONS				
Activity Type	Quantity	Units	Emission Factor (kg CO2-e / unit)	Scope 2 Emissions (t CO2-e)
Purchase and loss of electricity from main electricity grid in a State or Territory	68,074	kWh	0.68	46
Total				46



ENERGY CONSUMED BY MEANS OF COMBUSTION FOR PRODUCING ELECTRICITY								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Electricity production - Gaseous fuels	Landfill biogas that is captured for combustion (methane only)	combustion	BBB	-	3,856,746	m3	0.0377	145,399
Total								145,399

ENERGY CONSUMED BY MEANS OF COMBUSTION FOR TRANSPORT								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Emissions released from combustion of liquid fuels other than petroleum oils or greases - Transport energy purposes	Diesel oil - Transport post-2004	combustion	AA	-	72.72	kL	38.6	2,807
Total								2,807

ENERGY CONSUMED BY MEANS OF COMBUSTION FOR PURPOSES OTHER THAN PRODUCING ELECTRICITY, PRODUCING A CHEMICAL OR METAL PRODUCT OR FOR TRANSPORT								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Emissions released from combustion of liquid fuels other than petroleum oils or greases - Stationary energy purposes	Diesel oil	combustion	AA	-	230.3	kL	38.6	8,890
Total								8,890

ENERGY CONSUMED BY MEANS OTHER THAN COMBUSTION								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Purchase and loss of electricity from main electricity grid in a State or Territory	-	-	-	-	68,074	kWh	0.0036	245
Total								245

ENERGY PRODUCED						
Activity Type	Fuel / Energy Commodity	Primary/Secondary	Amount	Units	Energy Content Factor	Converted Amount (GJ)
Energy content of fuel produced	Landfill biogas that is captured for combustion (methane only)	Primary	3,856,746	m3	0.0377	145,399
Total						145,399

ELECTRICITY PRODUCED					
Activity Type	Usage	Amount	Units	Energy Content Factor (GJ/Unit)	Converted Energy Content Amount (GJ)
Electricity (biogas generation)	For use offsite on a network	14,540,387	kWh	0.0036	52,345
Total					52,345

FACILITY THRESHOLD MET

The corporate group of CITY OF COCKBURN has not met a corporate group threshold, but members of the corporate group have had operational control of one or more facilities during the reporting period that have met a facility threshold as defined in section 13 (1)(d) of the NGER Act. Regulation 4.02(3)(b) only requires this Report to include information under Divisions 4.3 to 4.5 of the NGER regulations for the facilities that cause the facility threshold to be met.



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- (b) whether the information or opinion is recorded in a material form or not.

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Personal information collected in relation to this report will be used for the purposes of assessing the report content, auditing compliance, enforcement of relevant laws and regulations, the performance of our statutory functions and for related purposes. We will also use the personal information which you provide for our administrative purposes, for example, to pre-populate other Clean Energy Regulator forms which you wish to fill out online in the future, and for improving our service delivery to you. We cannot process the application if we do not collect relevant personal information.

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- Disclosure to certain agencies, bodies or persons where the Regulator is satisfied that disclosure will enable or assist those agencies, bodies or persons to perform or exercise their functions or powers, including the Australian Securities and Investments Commission, the Australian Competition and Consumer Commission and the Commissioner of Taxation;
- Disclosure for the purposes of law enforcement;
- Disclosure to States and Territories in accordance with the NGER Act; and
- Disclosure for the purposes of a climate change law or for the purposes of the performance of our functions under a climate change law.

DECLARATION

The Executive Officer (or equivalent), as described in the *National Greenhouse and Energy Reporting Act 2007* (NGER Act), should read the following declaration below before electronically submitting the emissions and energy report.

It is the responsibility of the reporting entity to ensure that the information provided in the emissions and energy report is prepared in accordance with the requirements set out in the NGER Act and the National Greenhouse and Energy Reporting Regulations 2008 (NGER Regulations) and that the data it contains is based on methods prescribed in the National Greenhouse and Energy Reporting (Measurement) Determination 2008 (NGER Measurement Determination).

Under the NGER Act and the NGER Regulations, the reporting entity remains responsible for the truth and accuracy of the contents of the emissions and energy report despite the assistance, if any, of a third party in its preparation.

Section 19 of the NGER Act includes a civil penalty provision, a breach of which may attract a pecuniary penalty of up to 2,000 penalty units. The *Crimes Act 1914* provides that one penalty unit is \$222.

In accordance with section 22 of the NGER Act, a reporting entity is required to keep records of the activities of the members of its group that, inter alia, allow it to report accurately and enable the Clean Energy Regulator to ascertain whether it has complied with its obligations under the NGER Act. Records must be retained for a period of 5 years from the end of the year in which the activities took place. Section 22 includes a civil penalty provision, a breach of which may attract a pecuniary penalty of up to 1,000 penalty units.

By electronically submitting, the signatory declares that:

- they have read and understood the penalties that apply for breaching the NGER Act;
- the information provided in this emissions and energy report (including any attachments) is true and correct, and that they understand that the provision of false or misleading information is a serious offence under the *Criminal Code 1995* and may have consequences under the NGER Act;
- the information provided in this emissions and energy report has been prepared and supplied in accordance with the requirements set out in the NGER Act, the NGER Regulations and the NGER Measurement Determination;
- they are duly authorised to act, including submitting this emissions and energy report, on behalf of the reporting entity;
- the Clean Energy Regulator may compel or conduct an audit of the information contained in this emissions and energy report or in relation to compliance with the NGER Act, the NGER Regulations and the NGER Measurement Determination;
- the Clean Energy Regulator may request further clarification or documentation to verify the information supplied in this emissions and energy report; and
- the entity providing the emissions and energy report and each group member (if any) listed in the report is a body corporate.



UNCLASSIFIED: FOR OFFICIAL USE ONLY



Australian Government
Clean Energy Regulator

ABN/ACN/ARBN/Trading Name:
Version No:
Submission Status:
Submission Date:

27471341209
Not submitted

**NATIONAL GREENHOUSE AND ENERGY REPORTING
SECTION 19 - EMISSIONS AND ENERGY REPORT
CITY OF COCKBURN
FOR THE REPORTING YEAR 2022 – 2023**

REPORT UNDER SECTION 19 OF THE *NATIONAL GREENHOUSE AND ENERGY REPORTING ACT 2007*

Corporations registered under Division 3 of Part 2 of the *National Greenhouse and Energy Reporting Act 2007* (the NGER Act) are required to provide a report to the Clean Energy Regulator (the Regulator) by 31 October each year in respect of the previous financial year relating to:

- greenhouse gas emissions; and
- energy production; and
- energy consumption;

from the operation of facilities under the operational control of the corporation and entities that are members of the corporation's group, during that financial year.

A report under section 19 of the NGER Act must be given in a manner and form approved by the Regulator and set out the information specified in the *National Greenhouse and Energy Reporting Regulations 2008* (the NGER Regulations). The report must also be based on the methods, or methods which meet criteria, set out in the *National Greenhouse and Energy Reporting (Measurement) Determination 2008* (the Measurement Determination).

This report is an approved form in which a report under section 19 of the NGER Act may be given to the Regulator.

Giving false or misleading information is a serious offence.

SUBMITTING THE REPORT

The approved manner for submission of the section 19 report is completion and submission of the report in the Emissions and Energy Reporting System.

Your report must be submitted to the Regulator by 31 October 2023.

If a copy of this report is printed in hardcopy form for any purpose it does not represent, nor can it be treated as, an official version of the report submitted to the Regulator.



CONTROLLING CORPORATION DETAILS

Name	CITY OF COCKBURN
Australian Business Number (ABN)	27471341209
Australian Company Number (ACN)	-
Australian Registered Body Number (ARBN)	-
Trading Name	CITY OF COCKBURN
Head office postal address:	
Postal address line 1	PO box 1215
Postal address line 2	-
Postal address line 3	-
Postal city/suburb	BIBRA LAKE DC
Postal state	Western Australia
Postal postcode	6965
Postal country	AUSTRALIA
Head office street address:	
Street address line 1	9 Coleville Crescent
Street address line 2	-
Street address line 3	-
Street city/suburb	SPEARWOOD
Street state	Western Australia
Street postcode	6163
Street country	AUSTRALIA

EXECUTIVE OFFICER (OR EQUIVALENT) DETAILS

Name	Daniel Arndt
Position	
Phone	94113401
Mobile	-
Fax	9411 3333
Email	darndt@cockburn.wa.gov.au
Postal address line 1	PO Box 1215
Postal address line 2	-
Postal address line 3	-
Postal city/suburb	BIBRA LAKE DC
Postal state	
Postal postcode	6965
Postal country	AUSTRALIA

CONTACT PERSON DETAILS

Name	Lyll Davieson
Position	Primary Contact
Phone	894113565
Mobile	-
Fax	-
Email	ldavieson@cockburn.wa.gov.au
Postal address line 1	PO Box 1215
Postal address line 2	-
Postal address line 3	-
Postal city/suburb	Bibra Lake DC
Postal state	Western Australia
Postal postcode	6965
Postal country	AUSTRALIA

CITY OF COCKBURN EMISSION AND ENERGY REPORT SUMMARY

The table below reports total scope 1 and scope 2 greenhouse gas emissions, energy produced and energy consumed by the corporate group CITY OF COCKBURN for the 2022 - 2023 reporting period.

GREENHOUSE GAS EMISSIONS (t CO ₂ -e)		
Scope 1	Scope 2	Total of Scope 1 and Scope 2
21,859	34	21,893

ENERGY PRODUCED AND ENERGY CONSUMED (GJ)		
Energy Consumed Total	Energy Consumed Net	Energy Produced
144,621	96,325	182,453

GREENHOUSE GAS SCOPE 1 EMISSIONS BY GAS (t CO ₂ -e)						
Carbon Dioxide CO ₂	Methane CH ₄	Nitrous Oxide N ₂ O	Perfluorocarbons PFCs	Hydro Fluoro Carbons HFCs	Sulphur Hexafluoride SF ₆	Total
715	21,138	6	-	-	-	21,859



CITY OF COCKBURN EMISSION AND ENERGY REPORT DETAIL

Corporate Structure

The table below lists the entities whose greenhouse gas emissions and energy production and energy consumption are included in the S19 report.

No.	Entity Details	Scope 1 Emissions (t CO2-e)	Scope 2 Emissions (t CO2-e)	Energy Consumed Total (GJ)	Energy Consumed Net (GJ)	Energy Produced (GJ)
1	Henderson Waste Recovery Park Type: Facility	21,859	34	144,621	96,325	182,453

1: HENDERSON WASTE RECOVERY PARK - FACILITY

Name	Henderson Waste Recovery Park
Facility Street Address	920 Rockingham Rd WATTLEUP Western Australia 6166 AUSTRALIA
Geographic Coordinates	Latitude 32.162S / Longitude 115.797E
Facility location	-
Activity location	Western Australia
Location description	-
Activity description	-
ANZSIC Code	292 - Waste treatment, disposal and remediation services
Operational Control	CITY OF COCKBURN
Number of Days with Operational Control	Full Year
Operational Control Dates	01/07/2022 - 30/06/2023
Grid Connected Electricity Generator	No

The following tables summarise total greenhouse gas emissions from operation of this facility during the period that it was under the operational control of CITY OF COCKBURN.

GREENHOUSE GAS EMISSIONS (t CO2-e)		
Scope 1	Scope 2	Total of Scope 1 and Scope 2
21,859	34	21,893

ENERGY PRODUCED AND ENERGY CONSUMED (GJ)		
Energy Consumed Total	Energy Consumed Net	Energy Produced
144,621	96,325	182,453

GREENHOUSE GAS SCOPE 1 EMISSIONS BY GAS (t CO2-e)						
Carbon Dioxide CO2	Methane CH4	Nitrous Oxide N2O	Perfluorocarbons PFCs	Hydro Fluoro Carbons HFCs	Sulphur Hexafluoride SF6	Total
715	21,138	6	-	-	-	21,859

SCOPE 1 EMISSIONS					
EC = Energy Content Factor, Z = Energy Content, EF = Emission Factor					
Source Activity	Fuel / Criterion	Quantity	Energy Values (EC & Z)	Gas / Method	Scope 1 Emissions (t CO2-e)
Source category: Fuel combustion Source of emissions: Stationary and Transport energy purposes (excluding electricity generation) Activity type: Emissions released from combustion of liquid fuels other than petroleum oils or greases - Stationary energy purposes	Fuel / Energy commodity: Diesel oil Fuel usage: combustion Criterion: AA	193.14 kL	EC (GJ/Unit): 38.6 Z (GJ): 7,455	Gas: CO2 EF (kg CO2-e / GJ): 69.9 Method: Method 1	521
				Gas: CH4 EF (kg CO2-e / GJ): 0.1 Method: Method 1	1
				Gas: N2O EF (kg CO2-e / GJ): 0.2 Method: Method 1	1



<p>Source category: Fuel combustion Source of emissions: Stationary and Transport energy purposes (excluding electricity generation) Activity type: Emissions released from combustion of liquid fuels other than petroleum oils or greases - Transport energy purposes</p>	<p>Fuel / Energy commodity: Diesel oil - Transport post-2004 Fuel usage: combustion Criterion: AA</p>	71.82 kL	<p>EC (GJ/Unit): 38.6 Z (GJ): 2,772</p>	<p>Gas: CO2 EF (kg CO2-e / GJ): 69.9 Method: Method 1</p>	194
				<p>Gas: CH4 EF (kg CO2-e / GJ): 0.01 Method: Method 2</p>	0
				<p>Gas: N2O EF (kg CO2-e / GJ): 0.5 Method: Method 2</p>	1
				Source Total	
<p>Source category: Fuel combustion Source of emissions: Emissions released from fuel use by certain industries (including electricity generation) Activity type: Electricity production - Gaseous fuels</p>	<p>Fuel / Energy commodity: Landfill biogas that is captured for combustion (methane only) Fuel usage: combustion Criterion: A</p>	3,558,531 m3	<p>EC (GJ/Unit): 0.0377 Z (GJ): 134,157</p>	<p>Gas: CO2 EF (kg CO2-e / GJ): 0 Method: Method 1</p>	0
				<p>Gas: CH4 EF (kg CO2-e / GJ): 6.4 Method: Method 1</p>	859
				<p>Gas: N2O EF (kg CO2-e / GJ): 0.03 Method: Method 1</p>	4
				Source Total	
<p>Source category: Waste Source of emissions: Solid waste disposal on land Activity type: Emissions of methane released from landfills</p>	<p>Criterion: BBB</p>	-	-	<p>Gas: CH4 EF (kg CO2-e / GJ): -</p>	20,278



				Method: Method 1	
		Source Total	-		20,278
		Total	144,384		21,859

MATTERS TO BE IDENTIFIED (MTBI) - WASTE MIX TYPES - WASTE MIX TYPE PERCENTAGES

SOURCE OF EMISSIONS: SOLID WASTE DISPOSAL ON LAND

Waste Type	Municipal Waste (wt%)	Commercial & Industrial (wt%)	Construction & Demolition (wt%)	Shredder Flock (wt%)
Textiles	1.5	4	0	0
Wood	1	12.5	6	0
Garden	16.5	4	2	0
Paper	13	15.5	3	0
Food	35	21.5	0	0
Inert Waste	28	37.5	89	0
Rubber & Leather	1	3.5	0	0
Nappies	4	0	0	0
Sludge	0	1.5	0	0
Total	100	100	100	0

MATTERS TO BE IDENTIFIED (MTBI) PER SOURCE

Source of Emissions	MTBI	Methods	Activity	Activity Value	Unit
Solid waste disposal on land	the landfill classification specified in the Determination	Method 1	-	Temperate wet	
	the number of years in operation	Method 1	-	34	
	the average annual amount (in tonnes) of disposal of solid waste over the lifetime of the landfill facility prior to the first year of reporting	Method 1	-	115029	tonnes
	the total tonnes of waste entering the landfill	Method 1	-	148177	tonnes
	the tonnes of waste entering the landfill from municipal sources	Method 1	-	38526	tonnes
	the tonnes of waste entering the landfill from commercial and industrial sources	Method 1	-	25190	tonnes
	the tonnes of waste entering the landfill from construction and demolition sources	Method 1	-	84461	tonnes
	the tonnes of waste entering the landfill from alternative waste treatment facilities	Method 1	-	0	tonnes
	the tonnes of waste entering the landfill from shredder flock	Method 1	-	0	tonnes
	the tonnes of waste entering the landfill from inert waste	Method 1	-	0	tonnes
	the tonnes of waste received at the landfill facility for transfer to an external recycling or biological treatment facility	Method 1	-	0	tonnes
	the tonnes of waste received at the landfill facility for recycling or biological treatment on site	Method 1	-	0	tonnes
	the tonnes of waste received at the landfill facility for construction purposes, daily cover purposes, intermediate cover purposes or final capping and cover purposes (inert waste only)	Method 1	-	0	tonnes
	the opening stock of degradable organic carbon, in tonnes	Method 1	-	79129	
	the LEGACY emissions from decomposition of waste	Method 1	-	13817	
	the emissions, OTHER THAN LEGACY emissions, from decomposition of waste	Method 1	-	6462	
the tonnes of methane (CO2-e) captured for combustion that are LEGACY emissions	Method 1	-	46056	tonnes (CO2-e)	



	the tonnes of methane (CO2-e) captured for combustion that are NOT LEGACY emissions	Method 1	-	21539	tonnes (CO2-e)
	the tonnes of waste treated by composting	Method 1	-	0	tonnes
	the tonnes of waste treated by anaerobic digestion	Method 1	-	0	tonnes
	the tonnes of methane (CO2-e) captured from composting	Method 1	-	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) captured from anaerobic digestion	Method 1	-	0	tonnes (CO2-e)
Solid waste disposal on land	the tonnes of methane (CO2-e) captured and transferred offsite that are LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) captured and transferred offsite that are NOT LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) flared that are LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)
	the tonnes of methane (CO2-e) flared that are NOT LEGACY emissions	Method 1	Emissions of methane released from landfills	0	tonnes (CO2-e)

SCOPE 2 EMISSIONS				
Activity Type	Quantity	Units	Emission Factor (kg CO2-e / unit)	Scope 2 Emissions (t CO2-e)
Purchase and loss of electricity from main electricity grid in a State or Territory	65,771	kWh	0.51	34
Total				34



ENERGY CONSUMED BY MEANS OF COMBUSTION FOR PRODUCING ELECTRICITY								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Electricity production - Gaseous fuels	Landfill biogas that is captured for combustion (methane only)	combustion A	-	-	3,558,531	m3	0.0377	134,157
Total								134,157

ENERGY CONSUMED BY MEANS OF COMBUSTION FOR TRANSPORT								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Emissions released from combustion of liquid fuels other than petroleum oils or greases - Transport energy purposes	Diesel oil - Transport post-2004	combustion AA	-	-	71.82	kL	38.6	2,772
Total								2,772

ENERGY CONSUMED BY MEANS OF COMBUSTION FOR PURPOSES OTHER THAN PRODUCING ELECTRICITY, PRODUCING A CHEMICAL OR METAL PRODUCT OR FOR TRANSPORT								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Emissions released from combustion of liquid fuels other than petroleum oils or greases - Stationary energy purposes	Diesel oil	combustion AA	-	-	193.14	kL	38.6	7,455
Total								7,455

ENERGY CONSUMED BY MEANS OTHER THAN COMBUSTION								
Activity Type	Fuel / Energy Commodity	Fuel Usage	Criterion	Sub-criterion	Amount	Units	Energy Content Factor (GJ/Unit)	Energy Content (GJ)
Purchase and loss of electricity from main electricity grid in a State or Territory	-	-	-	-	65,771	kWh	0.0036	237
Total								237

ENERGY PRODUCED							
Activity Type	Fuel / Energy Commodity	Primary/Secondary	Amount	Units	Energy Content Factor	Converted Amount (GJ)	
Energy content of fuel produced	Landfill biogas that is captured for combustion (methane only)	Primary	3,558,531	m3	0.0377	134,157	
Total						134,157	

ELECTRICITY PRODUCED					
Activity Type	Usage	Amount	Units	Energy Content Factor (GJ/Unit)	Converted Energy Content Amount (GJ)
Electricity (biogas generation)	For use offsite on a network	13,415,660	kWh	0.0036	48,296
Total					48,296

FACILITY THRESHOLD MET

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- Disclosure for the purposes of law enforcement;
- Disclosure to States and Territories in accordance with the NGER Act; and
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It is the responsibility of the reporting entity to ensure that the information provided in the emissions and energy report is prepared in accordance with the requirements set out in the NGER Act and the National Greenhouse and Energy Reporting Regulations 2008 (NGER Regulations) and that the data it contains is based on methods prescribed in the National Greenhouse and Energy Reporting (Measurement) Determination 2008 (NGER Measurement Determination).

Under the NGER Act and the NGER Regulations, the reporting entity remains responsible for the truth and accuracy of the contents of the emissions and energy report despite the assistance, if any, of a third party in its preparation.

Section 19 of the NGER Act includes a civil penalty provision, a breach of which may attract a pecuniary penalty of up to 2,000 penalty units. The *Crimes Act 1914* provides that one penalty unit is \$222.

In accordance with section 22 of the NGER Act, a reporting entity is required to keep records of the activities of the members of its group that, inter alia, allow it to report accurately and enable the Clean Energy Regulator to ascertain whether it has complied with its obligations under the NGER Act. Records must be retained for a period of 5 years from the end of the year in which the activities took place. Section 22 includes a civil penalty provision, a breach of which may attract a pecuniary penalty of up to 1,000 penalty units.

By electronically submitting, the signatory declares that:

- they have read and understood the penalties that apply for breaching the NGER Act;
- the information provided in this emissions and energy report (including any attachments) is true and correct, and that they understand that the provision of false or misleading information is a serious offence under the *Criminal Code 1995* and may have consequences under the NGER Act;
- the information provided in this emissions and energy report has been prepared and supplied in accordance with the requirements set out in the NGER Act, the NGER Regulations and the NGER Measurement Determination;
- they are duly authorised to act, including submitting this emissions and energy report, on behalf of the reporting entity;
- the Clean Energy Regulator may compel or conduct an audit of the information contained in this emissions and energy report or in relation to compliance with the NGER Act, the NGER Regulations and the NGER Measurement Determination;
- the Clean Energy Regulator may request further clarification or documentation to verify the information supplied in this emissions and energy report; and
- the entity providing the emissions and energy report and each group member (if any) listed in the report is a body corporate.

15.1.4 (2023/MINUTE NO 0246) Quarterly Strategic and Operational Risk

Responsible Executive	Executive Governance and Strategy
Author	Risk and Governance Advisor
Attachments	<ol style="list-style-type: none"> 1. City of Cockburn Risk Assessment Matrix [Internal] 17/10/2022 ↓ 2. Strategic Risk Summary 11/08/2023 ↓ 3. Strategic Risk Detail 13 September 2023 ↓ 4. Operational Risk Detail for Substantial or greater risks 13 September 2023 ↓

Officer Recommendation/Committee Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan

That Council:

(1) RECEIVES the Quarterly Strategic and Operational Risk Report.

CARRIED 9/0

Background

This report provides an update to the Audit, Risk and Compliance Committee (the ARC) on the City of Cockburn's (the City) strategic and operational risks for the quarter June to August 2023.

This report was submitted to the Committee on 27 July 2023 but was deferred pending an update to some of the information presented.

A previous report of the risk register was considered by the ARC on 21 July 2022.

As per the presentation to Council on 17 August 2023 by Moore Australia, the ARC will advise Council as appropriate and have oversight of risk management activities whilst the Chief Executive Officer and Executive are accountable for the implementation and maintenance of sound risk management.

This report links to the Corporate Business Plan 2023-24:

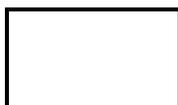
Outcome 5: Community, Lifestyle and Security

Objective: 5.1 Best practice governance, partnerships and value for money

Strategy 5.1.1 Ensure good governance through transparent and accountable planning, processes, reporting, policy and decision-making
Item 5.1.1f - Deliver risk maturity improvement program delivery

Submission

N/A



Report

Attachment 1 - City of Cockburn Risk Assessment Matrix 17/10/2022

The City's risk management decisions are based on the Australian Standard AS ISO 31000: 2018 *Risk management-Guidelines* where assessments are conducted in a structured consistent manner, and common language is used and understood throughout the organisation.

ISO 31000: 2018 promotes an integrated, whole-of-organisation risk management approach, to achieve business objectives, enhance organisational value and ensure legislative and regulatory compliance.

The Risk Assessment Matrix is used for risk analysis and evaluation, comprehending the nature of the risk, and determining the level of risk exposure (likelihood and consequence).

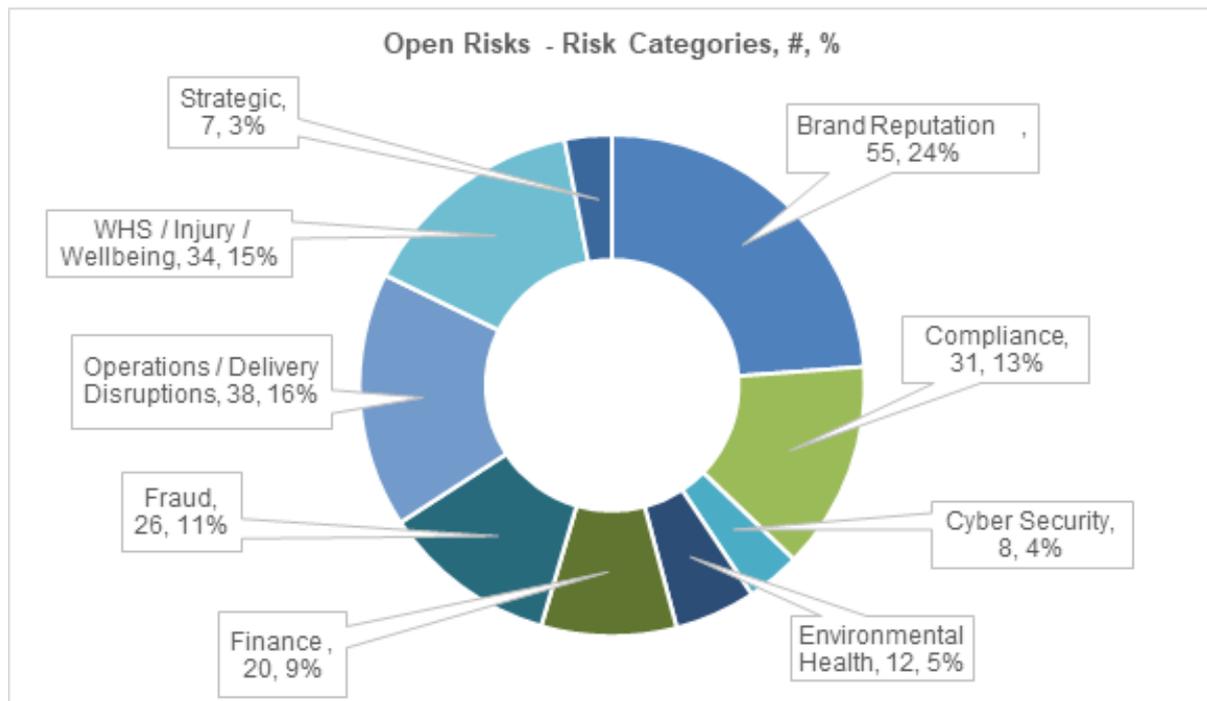
In August 2023, the Corporate Affairs, Governance and Strategy, People Experience and Transformation, Finance, and Built and Natural Environment Divisions reviewed their open risks, and the reduction is outlined below in Table 1. This illustrates a decrease of 19%, from 284 to 231.

Table 1: Changes in Open Risks – July 2022 to August 2023

Residual Risk Level	July 2022	August 2023	Change
Low	136	100	-36
Moderate	134	122	-12
Substantial	11	6	-5
High	1	1	0
Extreme	2	2	0
Total	284	231	-53

Figure 1: Composition of Risk Register on 28 September 2023





Attachment 2 - Strategic Risk Summary 11/08/2023

Strategic risks reflect the internal and external forces capable of threatening the City’s ability to achieve its strategic objectives or affect its long-term positioning and performance.

The last formal review by the Chief Executive Officer and Executive of the strategic risks was in 2019, when they were reduced from 25 to the current seven.

Following the Risk Maturity Review undertaken by Moore Australia which was presented to the ARC on 25 May 2023, the Chief Executive Officer and Executive have commenced a further review of the strategic risks at the City.

The City’s strategic risks all have a moderate residual risk which is the remaining risk after controls and treatments are in place.

Attachment 3 - Strategic Risk Detail 13/09/2023

This report outlines each strategic risk and provides an update on open actions being undertaken to mitigate each risk.

Actions can be undertaken by different divisions for the same risk. The business continuity and crisis management risk is an example of where many actions are undertaken across divisions to prepare the City for this risk, leaving only the residual risk.

Attachment 4 - Operational Risk Detail for SUBSTANTIAL or Greater Risks 13/09/2023

There are nine operational risks, with residual risk ratings substantial or greater, including one high and two extreme risks.



The three risks with the highest risk rating are climate change related which is replicated across Australian local governments, with Disaster, Catastrophic Events and Climate Change and Adaptation ranked in the top 10 risks [JLT Public Sector Risk Report 2023, JLT Risk Solutions Pty Ltd]. Further detail is provided in Attachment 4.

Strategic Plans/Policy Implications

Listening & Leading

A community focused, sustainable, accountable and progressive organisation.

- Best practice Governance, partnerships and value for money.
- Employer of choice focusing on equity, innovation and technology.

Budget/Financial Implications

N/A

Legal Implications

Local Government (Audit) Regulations 1996

17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
 - (a) risk management; and*
 - (b) internal control; and*
 - (c) legislative compliance.*
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) The CEO is to report to the audit committee the results of that review.*

Community Consultation

N/A

Risk Management Implications

The purpose of the ARC is to provide independent assurance and assistance to the Council in overseeing the financial reporting process, monitoring the effectiveness of internal control systems, assessing the management of financial and other risks, and ensuring compliance with relevant laws and regulations.

The ARC also aims to promote transparency and accountability in the City's operations and to provide guidance and recommendations for continuous improvement of financial and risk management practices.

The ARC facilitates compliance with the Council functions under Part 7 of the Act in relation to Audit requirements.



The ARC facilitates monitoring and reporting on the effectiveness of the City's risk management framework, including reviewing risk assessments, risk treatment plans, and the effectiveness of controls.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) *Local Government Act 1995*

N/A



City of Cockburn Enterprise Risk Management - risk assessment and acceptance criteria

Risk Assessment Matrix																
Risk Category											Likelihood / Probability					
Consequence / Severity	Brand Reputation	Compliance	Cyber Security	Environmental Health	Finance	Fraud	Operations / Delivery Disruptions	Project			WHS / Injury / Wellbeing	Rare 1	Unlikely 2	Possible 3	Likely 4	Almost certain 5
								Quality	Cost	Time		Theoretically such an event is possible but not expected to occur during an operation / asset life / project.	Possible that such an event may occur once during operation / asset life / project.	Such an event may occur more than twice during an operation / asset life / project.	Such events may occur frequently during an operation / asset life / project.	Such events are expected to occur routinely during an operation / asset life / project.
Insignificant 1	Low impact. Low profile. No complaint.	Minor breach of policy / process requiring some response with little impact on other criteria.	Scanning or reconnaissance. Negligible effect on organisation.	An insignificant environmental event that can be immediately corrected under the control of the City.	< \$50,000 or < 5% of OP. Little or no impact on asset.	Single opportunistic dishonest activity or asset misappropriation. Internal or external.	Little impact. Business as usual. < 5% variation against KPI.	Majority of milestones and objectives being achieved with minor variation to scope and/or quality reported. Minor impact absorbed through project.	< 5% of Project Budget or < \$50,000 whichever is lower.	< 5% of Project Timeline or < 30 days, whichever is lower.	No injuries.	Low 1	Low 2	Low 3	Low 4	Moderate 5
Minor 2	Low impact. Low profile. Low media attention. Possible complaint.	Compliance breach of policy / process requiring additional work or minimal damage control.	Low-level malicious attack; targeted reconnaissance, phishing, non-sensitive data loss. Causes spurious real time systems slowing for organisation.	A minor environmental event that can be corrected through system improvements within the City.	\$50k ≤ < \$250k or 5% ≤ < 10% of OP. Minor loss or damage.	Theft of confidential or personal information, or intellectual property. Repetitive dishonest activity or asset misappropriation. Internal or external.	Minor impact. Easily dealt with. Still business as usual. 5 ≤ < 10% variation against KPI.	Minor impact on milestones and objectives being achieved with minor variation to scope and/or quality reported. Disruptive impact on project deliverables expected.	5% ≤ < 10% of Project Budget or \$50k ≤ < \$250k, whichever is lower.	5% ≤ < 10% of Project Timeline or 30 ≤ < 60 days, whichever is lower.	First aid treatment.	Low 2	Low 4	Moderate 6	Moderate 8	Substantial 10
Major 3	Moderate impact. Moderate media attention. Public complaint.	Compliance breach requiring investigation, mediation or restitution and breach of legislation or regulations.	Malware, beaconing or other active network intrusion; temporary system / service disruption. Loss of confidentiality, integrity, or availability causes limited effect on organisation.	A moderate environmental event that can be remediated but requires multiple stakeholder input.	\$250k ≤ < \$1m or 10% ≤ < 25% of OP. Major damage to asset.	Falsifying financial or procurement records to obtain an improper or financial benefit. Internal or external.	Some objectives affected. Can continue business as usual, with minor controls executed. 10 ≤ < 25% variation against KPI.	Major impact on milestones and objectives being achieved with minor variation to scope and/or quality reported. Serious impact on project deliverables expected.	10% ≤ < 25% of Project Budget or \$250k ≤ < \$1m, whichever is lower.	10% ≤ < 25% of Project Timeline or 60 ≤ < 90 days, whichever is lower.	Medical treatment. No lost time injury (LTI).	Low 3	Moderate 6	Moderate 9	Substantial 12	High 15
Critical 4	Damage to reputation. Public embarrassment. High media attention. Several public complaints. Third party legal action.	Compliance breach involving external investigation or third party actions resulting in tangible loss or reputation damage to the City and breach of legislation or regulations.	Exfiltration or deletion / damage of key sensitive data or intellectual property. Loss of confidentiality, integrity, or availability causes some adverse effect on organisation.	A significant environmental event where rehabilitation involves multiple stakeholders and various levels of the community and government.	\$1m ≤ < \$5m or 25% ≤ < 50% of OP. Significant loss of asset.	Persistent planned or systematic dishonest activity or asset misappropriation. Internal or external.	Some major objectives cannot be achieved. Business can still deliver, but not to expected level. 25 ≤ < 50% variation against KPI.	Major impact on milestones and objectives being achieved with significant variation to scope and/or quality reported. Critical impact on project deliverables expected.	25% ≤ < 50% of Project Budget or \$1m ≤ < \$5m, whichever is lower.	25% ≤ < 50% of Project Timeline or 90 ≤ < 120 days, whichever is lower.	Partial disablement or severe injury. LTI < 10 days.	Low 4	Moderate 8	Substantial 12	High 16	Extreme 20
Catastrophic 5	Irreversible damage to reputation. Very high level of public embarrassment. Very high media attention. Many public complaints.	Compliance breach involving regulatory investigation and / or third party actions resulting in tangible loss or significant reputation damage to the organisation and breach of legislation or regulations.	Sustained disruption of essential systems and associated services. Loss of confidentiality, integrity or availability causes serious adverse effect on organisation.	A severe environmental event requiring multiple stakeholders, all levels of the community and government to remediate.	≥ \$5 million or ≥ 50% of OP. Complete loss of asset.	Irretrievable losses of significant assets or resources through dishonesty, deception or corrupt use of powers causing significant damage to the financial position of the organisation.	Most objectives cannot be achieved. Business cannot operate. ≥ 50% variation against KPI.	Catastrophic impact on milestones resulting in the failure to achieve one or more objectives of the project.	≥ 50% of Project Budget or ≥ \$5 million, whichever is lower.	≥ 50% of Project Timeline or ≥ 120 days, whichever is lower.	Death or permanent disablement. LTI ≥ 10 days.	Moderate 5	Substantial 10	High 15	Extreme 20	Extreme 25

Risk Acceptance Criteria			
Risk Level	Criteria	Treatment	Responsibility
Low	Risk acceptable with adequate controls, managed by routine procedures. Subject to annual monitoring or continuous review throughout project lifecycle.	Management through routine operations/project, Risk Registers to be updated.	Head Business Unit / Service Unit / Project Manager
Moderate	Risk acceptable with adequate controls, managed by specific procedures. Subject to semi-annual monitoring or continuous review throughout project lifecycle.	Communication and awareness of increasing risk provided to Head Business Unit / Service Unit, Risk Registers to be updated.	Head Business Unit / Service Unit / Project Manager
Substantial	Accepted with detailed review and assessment. Action Plan prepared and continuous review.	Assess impact of competing Business Unit / Service Unit Projects. Potential redirect of Business Unit / Service Unit resources. Risk registers to be updated.	Division Chief / Executive / Steering Committee
High	Risk acceptable with effective controls, managed by Senior Leadership Team Member. Subject to quarterly monitoring or continuous review throughout project lifecycle.	Escalate to CEO, report prepared for Audit & Strategic Finance Committee. Quarterly monitoring and review required. Risk Registers to be updated.	Division Chief / Executive / Steering Committee / Project Sponsor
Extreme	Risk only acceptable with effective controls and all treatment plans to be explored and implemented where possible, managed by highest level of authority and subject to continuous monitoring.	Escalate to CEO, report prepared for Audit & Strategic Finance Committee. Monthly monitoring and review required. Risk Registers to be updated.	CEO / Council / Project Sponsor

Existing Control Ratings		
Rating	Foreseeable	Description
Effective	Doing more than what is reasonable under the circumstances.	1. Existing controls exceed current legislated, regulatory and compliance requirements, and surpass relevant and current standards, codes of practice, guidelines and industry benchmarks expected of this organisation; and 2. Subject to continuous monitoring and regular testing; and 3. Any control improvements that can be implemented have minimal impact on operations.
Adequate	Doing what is reasonable under the circumstances.	1. Existing controls are in accordance with current legislated, regulatory and compliance requirements, and are aligned with relevant and current standards, codes of practice, guidelines and industry benchmarks expected of this organisation; and 2. Subject to continuous monitoring and regular testing; and 3. Control improvements may be implemented.
Inadequate	Not doing some or all things reasonable under the circumstances.	1. Existing controls do not provide confidence that they meet current legislated, regulatory and compliance requirements, and may not be aligned with relevant and current standards, codes of practice, guidelines and industry benchmarks expected of this organisation; and 2. Controls not operating as intended and have not been reviewed and tested; and 3. Existing controls need to be improved.

WHS / Injury / Wellbeing Hierarchy of Control		
Effectiveness	Control methodology	Impact on unwanted event (hazard), and examples
100% Effective	Elimination	Remove the hazard, or unwanted event, completely or discontinue the process or practice. For example, if the electric cable from a stage microphone is a trip hazard, use a wireless microphone instead.
Increasing	Substitution	Replace a hazardous or vulnerable system, material, practice or process with one that presents a lower risk. For example, if an outdoors event is conducted during a summer day, use of market umbrellas could be substituted by providing marquee or shade sails.
	Isolation	Use lockable barriers to restrict unauthorised access and separate people from hazard, practice or process. For example, install guards on machines where there is a risk of a person being trapped in a machine.
	Engineering	Change the physical characteristics of the practice or process through engineering redesign. For example, provide ramps if patrons in wheelchairs will be attending an event.
	Administrative	Establish appropriate policies, practices, procedures, guidelines and operating instructions to control exposures to unwanted events. For example, if an event requires serving of alcohol, ensure that bar employees have been trained in 'Responsible Service of Alcohol'.
≤ 20% Effective	Personal Protective Equipment	Provide appropriate safety equipment. For example, traffic controllers need to be provided with long sleeves, long trousers, wide brimmed sunhats and high visibility safety vests.



Risk Register



Risk Type Strategic

Risk Category Strategic

Risk Manager: Emma Milne Assessment Record: 1 Risk Category: Strategic

ID	Risk	Risk Description	Residual
1	Business continuity and crisis management	Failure to provide business continuity of the City's core services in the event of a major crisis/emergency.	Moderate (9)

Risk Manager: Victoria Green Assessment Record: 2 Risk Category: Strategic

ID	Risk	Risk Description	Residual
4	Stakeholder relationships	Failure to develop and maintain strategic partnerships and relationships with government agencies and other key stakeholders.	Moderate (9)

Risk Manager: Anton Lees Assessment Record: 3 Risk Category: Strategic

ID	Risk	Risk Description	Residual
3	Project management planning	Failure to consistently plan for capital works projects.	Moderate (9)

Risk Manager: Lorenzo Santoriello Assessment Record: 4 Risk Category: Strategic

ID	Risk	Risk Description	Residual
5	Built and natural environment	Failure to maintain the City's built and natural environment and resources in a sustainable manner.	Moderate (9)

Risk Manager: Emma Milne Assessment Record: 2 Risk Category: Strategic

ID	Risk	Risk Description	Residual
2	Strategic direction	Lack of clear and aligned strategic vision, direction and implementation.	Moderate (8)

Risk Manager: Nelson Mauricio Assessment Record: 5 Risk Category: Strategic

ID	Risk	Risk Description	Residual
7	Financial sustainability	Erosion of Council's financial sustainability.	Moderate (8)

Risk Manager: Nelson Mauricio Assessment Record: 5 Risk Category: Strategic

ID	Risk	Risk Description	Residual
6	Technology use and change	Failure to identify, manage and capitalise on the effective and efficient use of changing technology.	Moderate (8)

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Page 1 of 1

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Strategic Risk Detail 13 September 2023

RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
1	Business continuity and crisis management	Failure to provide business continuity of the City's core services in the event of a major crisis / emergency.	Major 3	Possible 3	Moderate 9	Emma Milne Executive Governance and Strategy
<p>Update</p> <ol style="list-style-type: none"> 1. <i>City of Cockburn Local Emergency Management Arrangements 2018</i> is currently being updated by Fire and Emergency Management Services. Newly identified Local Recovery Coordinators are attending training in September 2023 as part of this review – estimated completion is Q4 FY24; 2. The <i>City of Cockburn Bushfire Risk Management Plan (BRMP)</i> was out for public comment during July and August 2023 and is currently being revised based on feedback received. The Department of Fire and Emergency Services will then review the plan for quality assurance and alignment to the BRMP Guidelines. It is anticipated that the BRMP will be presented to the Audit Risk and Compliance Committee 7 December 2023; 3. <i>City of Cockburn Business Continuity Response Plan</i> reviewed in FY23, additional review required in line with Risk Maturity Review outcomes; 4. <i>City of Cockburn Crisis Communication Plan (Playbook)</i> is currently being reviewed by Communications and Marketing Service Unit – estimated completion is Q2 2023; 5. <i>City of Cockburn Disaster Recovery Design Document (IT)</i> is being reviewed by the newly appointed ICT Manager - estimated completion is Q3 FY24; 						
2	Strategic direction	Lack of clear and aligned strategic vision, direction, and implementation.	Critical 4	Unlikely 2	Moderate 8	Emma Milne Executive Governance and Strategy
<p>Update</p> <ol style="list-style-type: none"> 1. The State Government's Integrated Planning and Reporting Framework is in place. The Corporate Business Plan content aligns with the framework and quarterly tracking and reporting are undertaken. The Strategic Community Plan content is in place and measures are tracked annually. A major review is on the horizon, commencing in FY24 with line of site between Strategic Outcomes and City operations is under development. 2. A detailed audit of informing strategies and their associated financial implications will inform the updating of the <i>City of Cockburn Long Term Financial Plan 2019-2020 to 2032-2033</i>- estimated completion date is FY23-24. 						



RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
3	Project management planning	Failure to consistently plan for capital works projects	Major 3	Possible 3	Moderate 9	Anton Lees Chief of Operations
<p>Update</p> <p>1. Project Portfolio Management (PPM) solution roll out is ongoing with additional users upskilled and trained. The project management culture has improved substantively along with a greater comprehension of the Quality management triangle (time, scope and cost). There has been increased improvement and automation of Project Management information reporting with an Executive Management Report and detailed project dashboards.</p>						
4	Stakeholder relationships	Failure to develop and maintain strategic partnerships and relationships with government agencies and other key stakeholders.	Major 3	Possible 3	Moderate 9	Victoria Green Executive Corporate Affairs
<p>Update</p> <p>1. The City has made significant progress in the mitigation of this risk, with greater oversight and coordination of stakeholder engagement through the Corporate Affairs team, formal Memorandums of Understanding and Advisory Groups set up with key stakeholder sectors, and a proactive program of engagement related to advocacy priorities and international relationships.</p>						
5	Built and natural environment	Failure to maintain the City's built and natural environment and resources in a sustainable manner.	Major 3	Possible 3	Moderate 9	Lorenzo Santoriello A/Chief of Built and Natural Environment
<p>Update</p> <p>1. Fringing reef has been installed, rock revetments are being assessed, yearly coastal monitoring continues, sand bypassing and backpacking occurs as required; 2. Asset management team organise the CoC Marina and Coastal Asset Management Plan 2020 - 2024. A maintenance inspection was conducted by M P Rogers & Associates, and the <i>City of Cockburn Marina and Coastal Assets Report</i> was provided in July 2022. This supported decision-making for projects in the next financial year; 3. Several the actions from the Recommended Implementation Plan of the <i>Coogee Beach Foreshore Management Plan 2020</i> have been completed - including sand bypassing, benefit distribution analysis, Coogee Beach Jetty upgrade, swimming enclosure lease renewal, disabled accessway completed, and the Surf Lifesaving Club tower has been installed.</p>						



RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
4. Identified actions from the <i>City of Cockburn Climate Change Strategy 2020-2030</i> and <i>Natural Area Management Strategy</i> continue to be implemented. Regular inspections, maintenance and repairs continue to be undertaken on City facilities.						
6	Technology use and change	Failure to identify, manage and capitalise on the effective and efficient use of changing technology.	Critical 4	Unlikely 2	Moderate 8	Nelson Mauricio A/Chief Financial Officer
Update <ol style="list-style-type: none"> The City's main website and several others have successfully been moved into the Cloud. A project has commenced to move its main ERP software system (TechnologyOne) into the cloud using the provider's Software as a Service (SaaS) platform (expected completion October 2024). Financials and Procurement modules within TechnologyOne ERP upgraded to the latest web browser version (Ci Anywhere). Building Efficiency Through Technological Innovation' (BETTI) project to utilise smart technology for remote controlling of the City's buildings Cockburn Aquatic and Recreation Centre (ARC) using smart technology with Beeliar Community Centre next in line (September 2023). The City continues to improve its cyber security posture and maturity level through implementation of actions addressing recent audits (ASD Essential 8 and ISO 27001) with Executive Committee oversight and reports to the Audit Risk & Compliance Committee Project planned and budgeted in FY24 to refresh staff IT requirements to better support flexible working arrangements. 						
7	Financial sustainability	Erosion of Council's financial sustainability.	Critical 4	Unlikely 2	Moderate 8	Nelson Mauricio A/Chief Financial Officer
Update <ol style="list-style-type: none"> Annual capital budgeting now informed by an Investment Prioritisation Optimisation process, resulting in a more realistic and deliverable capital program matched to the City's funding capacity; A comprehensive and holistic approach to the annual business and budget planning cycle was undertaken with the Elected Members. Significant rise in interest rates creating opportunity to leverage investment earnings from the City's substantial cash holding; <i>City of Cockburn Long Term Financial Plan 2020-2021 to 2029-2030</i> will be updated in 2023-24 to reflect current economic factors and updated strategic planning outcomes. 						



Operational Risk Detail for Substantial or greater risks 13 September 2023

RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
8	Community infrastructure damage from climate change impacts [Environmental Health risk]	Reduced public safety, health and wellbeing caused by climate change impacts (changes to rainfall and increased bushfires, temperatures and extreme weather events).	Catastrophic 5	Likely 4	Extreme 20	Chris Beaton [ExCo member: Lorenzo Santoriello]
<p>Update</p> <p>1. New Council buildings incorporate standard BAU ESD guidelines. The sustainability policy also requires all new buildings to invest an additional 3% of construction costs to be allocated to ESD over and above best practise;</p> <p>2. Cockburn DFES representative and City's Bushfire Control Officers undertake annual assessments prior to the bushfire season in November. Any works that are identified as required are undertaken.</p> <p>3. The <i>City of Cockburn Bushfire Risk Management Plan (BRMP)</i> was out for public comment during July and August 2023 and is currently being revised based on feedback received. The Department of Fire and Emergency Services will then review the plan for quality assurance and alignment to the BRMP Guidelines. It is anticipated that the BRMP will go to the Audit Risk and Compliance Committee, 7 December 2023.</p>						
9	Public health decline from climate change [Environmental Health risk]	Reduced public safety, health and wellbeing caused by climate change impacts (changes to rainfall and increased bushfires, temperatures, and extreme weather events).	Catastrophic 5	Likely 4	Extreme 20	Chris Beaton [ExCo member: Lorenzo Santoriello]
<p>Update</p> <p>1. The <i>City of Cockburn Climate Change Strategy 2020-2030</i> contains numerous actions for the City's service units including responses such as public messaging when the Department of Health (WA) declares a heatwave for Perth. This primarily requires action by communications for messaging on the City's website, <i>Facebook</i> and other social media and the Senior Centre acting to advise their vulnerable members of the risk;</p> <p>2. The City's Public Health Plan is being finalised for publication of an updated version FY24. The plan will include actions that assist in the reduction of climate change risk to the public including heat stress, increases in mosquito and vector borne disease, food poisoning, nuisance species, bushfires, pandemics, extreme weather events, etc;</p>						

RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
<p>3. The <i>City of Cockburn Bushfire Risk Management Plan (BRMP)</i> was out for public comment during July and August and is currently being revised based on feedback received. The Department of Fire and Emergency Services will then review the plan for quality assurance and alignment to the BRMP Guidelines. It is anticipated that the BRMP will go to the Audit Risk and Compliance Committee, 7 December 2023.</p>						
10	<p>Biodiversity loss from climate change impacts</p> <p>[Compliance risk]</p>	<p>Damage to or loss of biodiversity and natural habitat, caused by climate change impacts (decreased rainfall and increased bushfires, temperatures, and extreme weather events).</p>	Critical 4	Likely 4	High 16	<p>Chris Beaton</p> <p>[ExCo member: Lorenzo Santoriello]</p>
<p>Update</p> <ol style="list-style-type: none"> Coastal Adaptation Plan (CAP) actions implemented as required. CAP document to be reviewed and CHARMAPS to be prepared which will identify specific areas of concern. To be completed by June 2024; The coastal monitoring program is undertaken annually in partnership with Cockburn Cement. Additional monitoring the success of the Engineered Fringing Reef. Information sharing agreement in place between Cockburn Cement and the City; Foreshore Management Plans to be updated with latest climate change data. To be completed by December 2023. 						
11	<p>Coastal impacts from sea level rise</p> <p>[Environmental Health risk]</p>	<p>Legal liability and damage to or loss of natural environment, infrastructure, and coastal land, caused by sea level rise.</p>	Major 3	Likely 4	Substantial 12	<p>Chris Beaton</p> <p>[ExCo member: Lorenzo Santoriello]</p>
<p>Update</p> <ol style="list-style-type: none"> Coastal monitoring program continues to be undertaken and assessed twice per annum in winter and summer. Additional monitoring undertaken for Engineered Fringing Reef. Data is reviewed to assess effectiveness and any areas of concern by the City's Coastal Engineer. Information sharing agreement in place between Cockburn Cement and the City. Site specific management plans to be prepared and updated based on current climate scenarios. To be completed by December 2023. Obtained legal advice to clarify the liability of the City in the event of coastal climate change risk scenarios - ongoing. 						



RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
4. Foreshore Management Plans to be updated with latest climate change data. To be completed by December 2023.						
12	Community support [Financial risk]	Failure to obtain community support for strategic planning functions.	Critical 4	Possible 3	Substantial 12	Carol Catherwood [Lorenzo Santoriello]
<p>Update</p> <p>1. Most strategic planning projects have advertising processes (controlled by state government) rather than community engagement. Planners only undertake community engagement for specific and occasional projects. These are carried out in line with an approved community engagement plan (approved by Corporate Affairs). It is not realistic to expect complete support for all strategic planning functions, however, the City having recently reviewed its local planning strategy has the benefit of recent community input into the high-level strategic land use planning guidance for the City of Cockburn.</p> <p>The subsequent steps of implementing the updated strategy will include planning at the local area or 'place' level where community aspirations will be better articulated at the scale which is often of greater community interest. Knowing those aspirations at City and local area level helps to realise those visions in practice – but also builds understanding of what City strategic planning functions are (and their limitations).</p>						
16	Reduced water availability from decreased rainfall [Compliance risk]	Decreased liveability, reduced water availability, loss of urban vegetation and biodiversity caused by climate change impacts (decreased rainfall).	Minor 2	Almost certain 5	Substantial 10	Chris Beaton [ExCo member: Lorenzo Santoriello]
<p>Update</p> <p>1. Water Sensitive Urban Design initiatives continue to be implemented for all City facilities. Assessments also undertaken for private development by Subdivision engineers;</p> <p>2. Liaison with the Water Corporation and the Department of Water and Environmental Regulation undertaken annually in October. Water Efficiency Action Plan and associated actions also approved by the Water Corporation in March each year;</p> <p>3. Urban Forest Plan actions continue to be implemented. Review of UFP currently underway. Urban Forest Officer approved for FY24 budget.</p>						



RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
17	Urban forest decline from climate change [Compliance risk]	Urban forest decline caused by climate change impacts (increased temperatures and decreased rainfall).	Minor 2	Almost certain 5	Substantial 10	Lou Vieira [ExCo member: Anton Lees]
<p>Update</p> <p>1. This risk links to the Corporate Business Plan 2023-24: Outcome 2: Environmental Responsibility Objective: 2.1 Protection and enhancement of our natural areas, bushland, parks and open spaces. Strategy 2.1.2 Improve our urban forest and streetscapes across the City. The budget allocated to this for FY24 is \$750K with street tree audits completed every 5 years and bushland condition ratings every 4 years.</p>						
288	Child safe organisation [WHS risk]	Failure by the City of Cockburn to resource for, and anticipate legislative requirements, to comply with the National Principles for Child Safe Organisations	Catastrophic 5	Unlikely 2	Substantial 10	David van Ooran Chief of Community Services
<p>Update</p> <p>1. The document <i>City of Cockburn Administration Policy Notifiable and Reportable Conduct</i> [ECM Doc Set ID: 11385253] was endorsed by ExCo on 14 February 2023;</p> <p>2. The promotion of awareness through employee training or inductions of the National Principles for Child Safe Organisations as outlined by the Child Safe Organisations National Principles, Australian Human Rights Commission, Sydney 2018, has commenced with an internal workshop held to work through the national principles and understand strengths and areas requiring action. The Royal Commission into Institutional Responses to Child Sexual Abuse is holding a forum on the 20 October 2023 to assist in the progression of framework development at which the City is registered to attend. It is anticipated that next steps and resourcing required will be known by end of the 2023.</p>						



RMSS Risk ID	Risk name	Risk description	Consequence	Likelihood	Residual risk	Risk owner
289	Workplace psychosocial hazards [WHS (Bullying and harassment) risk]	Inability to provide for workers a safe work place free from exposure to bullying and harassment	Catastrophic 5	Unlikely 2	Substantial 10	Chantelle Hanrahan Executive People Experience and Transformation
<p>Update</p> <ol style="list-style-type: none"> 1. The <i>City of Cockburn Bullying and Harassment Administration Policy</i> was adopted on 14 February 2023 [ECM Docs Set 11577821]. Training has been undertaken by all members of the Senior Leadership Team. 2. The <i>City of Cockburn Code of Conduct – The Cockburn Way</i> [ECM Doc Set ID: 11145350] is now available as a <i>CiAnywhere</i> online induction; 3. The City’s Work Health and Safety Policy reiterates the expectation that psychological hazards are mitigated and managed. 4. The City has undertaken a gap analysis of mitigation against psychological workplace hazards with the current management framework being deemed fit for purpose. 						



15.1.5 (2023/MINUTE NO 0247) Independent Member - Audit Risk and Compliance Committee

Responsible Executive	Executive Governance and Strategy
Author	Manager Legal and Compliance
Attachments	<ol style="list-style-type: none"> 1. Applicant 1 CV (Confidential) 2. Applicant 1 EOI (Confidential) 3. Applicant 2 CV (Confidential) 4. Applicant 2 EOI (Confidential)

Officer Recommendation

The Committee recommends Council:

- (1) AMENDS the Terms of Reference for the Audit Risk and Compliance Committee to provide for two (2) Independent Members of the Committee; and
- (2) APPOINTS Applicant 1 and Applicant 2 as independent members of the Audit Risk and Compliance Committee.

Committee Recommendation

That Council:

- (1) AMENDS the Terms of Reference for the Audit Risk and Compliance Committee to provide for up to two (2) Independent Members of the Committee; and
- (2) DEFERS appointment of an Independent Member/s until a meeting is arranged with members of the Committee and prospective nominees prior to confirmation of their appointment/s.

Council Decision

MOVED Cr P Corke SECONDED Cr M Separovich

That Council:

- (1) AMENDS the Terms of Reference for the Audit Risk and Compliance Committee to provide for up to two Independent Members of the Committee; and
- (2) DEFERS appointment of an Independent Member/s until the 9 November Ordinary Council Meeting.

CARRIED 8/1

For: Mayor L Howlett, Deputy Mayor T Widenbar, Cr K Allen, Cr P Corke, Cr P Eva, Cr C Reeve-Fowkes, Cr Separovich, Cr C Stone

Against: Cr T Dewan

Reason

The Audit Risk and Compliance (ARC) Committee would like to hold informal meetings with the candidates prior to confirmation of their appointments. It would also like have the Independent Member/s appointment/s confirmed prior to the next – December – meeting of ARC.



This will only be possible if Council confirms the appointment/s at the 9 November ordinary meeting of Council.

In order to meet this timeframe, an efficient approach would be for the informal meetings to occur, the ARC Chair to inform the Executive Governance and Strategy of the Committee's preferred candidate/s and an Officer's Recommendation be brought to the 9 November meeting for the endorsement of full Council.

Background

On 14 June 2023 the City's Independent Member of the Audit Risk and Compliance Committee (ARC), Glyn Geen resigned. Subsequently, Council resolved to:

(1) REQUESTS the Chief Executive Officer commences advertisement for an external Independent Member of the Audit Risk and Compliance Committee.

The Expression of Interest (EOI) was advertised on 23 August 2023 for two weeks, on the City's website and on Seek. The City received two submissions.

Submission

N/A

Report

The City received two applications, attached to this report.

The process of the EOI sought applicants from those who were "*qualified and experienced in financial management and internal control, business management, governance, or corporate risk management, and may be practicing or recently retired from their respective profession. Exposure to local government financial management and reporting is not essential but will be highly regarded.*"

The two applications received have been deemed to meet the criteria in the EOI and has presented an opportunity for the ARC and Council to consider the appointment of two independent members.

This report recommends the appointment of both applicants to the Audit Risk and Compliance Committee, for a two-year term, commencing October 2023, in line with the City's ordinary election cycle.

The input of a professional person external to the organisation has proved to be a useful mechanism for providing professional expertise and advice on matters within the Committee's brief.

It is considered an added layer of value to have this external view of the operations and responsibilities of the Committee provided by a person with external expertise in Audit related functions, which are very wide ranging in a local government environment.



Appointment of independent members for local government audit committees has become a best practice approach within the sector.

Several local governments in Western Australia have now introduced more than one independent audit committee member.

It is expected the provisions which will allow for payment of a fee to committee members who are not councillors will be introduced some time in 2024.

Strategic Plans/Policy Implications

Listening and Leading

A community focused, sustainable, accountable, and progressive organisation.

- Best practice Governance, partnerships and value for money.
- Employer of choice focusing on equity, innovation and technology.

Budget/Financial Implications

The local government reform will see changes to the *Local Government Act 1995* which will create provisions for local governments to make payment to independent committee members, in accordance with the prescribed amounts set by the Salaries and Allowances Tribunal.

When those changes are in place, a report will be presented to Council to amend the budget if required.

The City can reimburse expenses.

Legal Implications

Section 7.1A of the *Local Government Act 1995* refers.

Community Consultation

The City advertised an EOI on 23 August 2023 to receive applications.

Risk Management Implications

Appointment of an independent member is best practice, and a common audit recommendation due to the benefit and value of professional advice and expertise afforded by an external.

There is a low risk associated with opting not to continue with the practice of appointing an independent member to the City's audit committee.

Advice to Proponent(s)/Submitters

The Proponent(s) and those who lodged a submission on the proposal have been advised that this matter is to be considered at the 28 September 2023 Audit Risk and Compliance Committee.



Implications of Section 3.18(3) *Local Government Act 1995*

Nil



15.2 Expenditure Review Committee Meeting – 28/09/2023

15.2.1 (2023/MINUTE NO 0248) Budget Amendments for the FY24 Municipal Budget

Responsible Executive A/Chief Financial Officer
Author A/Head of Finance
Attachments N/A

Officer Recommendation/Committee Recommendation/Council Decision

MOVED Cr K Allen SECONDED Cr C Stone

That Council:

(1) AMENDS the FY24 Municipal Budget as detailed and summarised below:

Nature	Budget Surplus Impact \$
Operating Expenditure – Increase	\$81,536
Operating Income - Decrease	\$5,139,305
Capital Expenditure - Increase	\$215,851
Capital Income – Decrease	\$3,149
Transfers from Reserves - Increase	-\$5,856,933
Net Budget Surplus – Increase	\$417,092

CARRIED BY ABSOLUTE MAJORITY OF COUNCIL 9/0

Background

The Expenditure Review Committee (ERC) is required to review amendments proposed to the City's Municipal Budget before being adopted by Council. This requirement is included under the Terms of Reference for the ERC.

Submission

N/A

Report

Several of the City's service units have requested budget amendments to support their operational and capital program delivery in FY24.



These include changes to the City’s budgeted operating and capital expenditure, income, and net reserve transfers, resulting in a net budgetary impact of \$417,092 additional surplus.

This additional surplus is a result of higher funding received from the Federal Government under the Financial Assistance Grants (FAGs) program.

The additional budget surplus will provide Council with some capacity to fund any future unplanned items during the current financial year and assist balancing the mid-year budget review if needed.

The table below provides details of the budget amendments submitted for consideration by the ERC and recommendation to the next Ordinary Council Meeting on 12 October 2023:

Description (Service Unit)	Expend. \$	Income \$	Reserves \$	Budget Surplus Impact
SU211 – Financial Accounting [GL105 – Other General Purpose Income] Forfeit Footpath Bond to revenue and transfer to Roads & Drainage Reserve		-\$61,211	\$61,211	-
SU211 – Financial Accounting [GL105 – Other General Purpose Income] Financial Assistance Grant received in advance in FY23		\$5,500,000	-\$5,666,411	\$166,411
SU211 – Financial Accounting [GL105 – Other General Purpose Income] Additional Financial Assistance Grant in FY24		-\$250,681	-	\$250,681
SU513 – Fleet Management [CW7668 – Facilities Technical Officer Vehicle] Vehicle for new Facilities Technical Officer not budgeted for.	\$40,000		-\$40,000	-
SU432 – Environmental Management Policy [OP0026 – Revegetation Program] Revegetation work for Treeby Bush Reserve ready to proceed with funding from developer.	\$45,303	-\$45,303		-



Description (Service Unit)	Expend. \$	Income \$	Reserves \$	Budget Surplus Impact
SU511 – Environment Parks & Streetscapes [OP7842 – Treeby Streetscapes] Developer contribution to cover incomplete work at handover.	\$3,500	-\$3,500		-
SU513 – Fleet Management [CW7777 – Landfill Traxcavator] Purchase Price of Plant increase 37% on old plant price	\$179,000		-\$179,000	-
SU334 - Cockburn Care [OP8969 - HACC Program services] Unspent 2022-23 grants and contribution brought forward	\$13,816		-\$13,816	-
SU511 - Environment Parks & Streetscapes [OP4969 - Bindjar North] Unspent 2022-23 grants and contribution brought forward	\$11,646		-\$11,646	-
SU343 - Fire & Emergency Services [OP9351 - Bush Fire Prevention] Unspent 2022-23 grants and contribution brought forward	\$3,416		-\$3,416	-
SU311 - Lifelong Learning Services [OP9995 - Library Grants Minor] Unspent 2022-23 grants and contribution brought forward	\$198		-\$198	-
SU523 - Civil Projects [CW3950 - Hammond Road] Adjustment to the 22-23 carry forward amount	-\$3,149	\$3,149		-
SU611 - Advocacy & Engagement [OP4937 - Advocacy Initiative] Adjustment to the 22-23 carry forward amount	-\$2,258		\$2,258	-
SU731 - Transformation Culture & Innovation [OP0006 - Leadership Capability] Adjustment to the 22-23 carry forward amount	-\$726		\$726	-



Description (Service Unit)	Expend. \$	Income \$	Reserves \$	Budget Surplus Impact
SU332 - Family & Community Services [OP 9729 - MY Time Group] Unspent grants and contributions from 22-23 FY	\$6,641		-\$6,641	-
TOTAL	+\$297,387	+\$5,142,454	-\$5,856,933	+\$417,092

Strategic Plans/Policy Implications

Listening & Leading

A community focused, sustainable, accountable and progressive organisation.

- Best practice Governance, partnerships and value for money.

Budget/Financial Implications

The FY24 Municipal Budget currently contains a net budget surplus of \$31,618, as reported in the July 2023 Financial Activity Statement (September OCM).

The City’s net budget surplus will increase to \$448,710 with the adoption of the budget amendments recommended in this report.

An Absolute Majority of Council will be required to amend the FY24 Municipal budget.

Legal Implications

N/A

Community Consultation

N/A

Risk Management Implications

The budget amendments recommended assist the proper financial management of the City’s Municipal Budget and support good governance practices at the City.

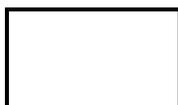
There is a low-level risk impact to the City’s operational and budget performance (through increased budget variances) should Council not approve the budget amendments contained in this report.

Advice to Proponent(s)/Submitters

N/A

Implications of Section 3.18(3) Local Government Act 1995

Nil



16. Committee Minutes

16.1 Audit Risk and Compliance Committee Meeting – 28/09/2023

(2023/MINUTE NO 0249) Officer Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan

That Council:

- (1) RECEIVES the Minutes of the 28 September 2023 Audit Risk and Compliance Committee Meeting.

CARRIED 9/0

16.2 Expenditure Review Committee Meeting – 28/09/2023

(2023/MINUTE NO 0250) Officer Recommendation/Council Decision

MOVED Cr C Reeve-Fowkes SECONDED Cr T Dewan

That Council:

- (1) RECEIVES the Minutes of the 28 September 2023 Expenditure Review Committee Meeting.

CARRIED 9/0



17. Motions of Which Previous Notice Has Been Given

Nil

18. Notices Of Motion Given At The Meeting For Consideration At Next Meeting

Nil

19. New Business of an Urgent Nature Introduced by Members or Officers

Nil

20. Matters to be Noted for Investigation, Without Debate

Nil

21. Confidential Business

Expenditure Review Committee Meeting – 28 September 2023

21.1 (2023/MINUTE NO 0251) Confidential Land Matter

This report and its attachments are **CONFIDENTIAL** in accordance with Section 5.23(2) (f)(i) of the *Local Government Act 1995*, which permits the meeting to be closed to the public for business relating to the following:

(f)(i) a matter that if disclosed, could be reasonably expected to impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law.

Officer Recommendation/Committee Recommendation/Council Decision

MOVED Cr K Allen SECONDED Cr C Stone

That Council:

(1) ADOPTS the Officer Recommendation as specified in the Confidential Report.

CARRIED BY AN ABSOLUTE MAJORITY OF COUNCIL 9/0



The Presiding Member made the following announcement:

Before closing the meeting I would like to take this opportunity to say that tonight we have three of our current Councillors seeking re-election. I would like to, on behalf of Council and staff, thank you all for all for your contributions during your current terms and also to wish you the best as you seek re-election at the 21 October 2023 Local Government Elections.

Also to the other candidates seeking election to Council, we wish you all the very best.

As an Elected Member, from my perspective one of the greatest honours you can achieve in life is to serve your community with passion and commitment.

Again, all the best to all candidates as we come very close to the 2023 Local Government Council election.

22. (2023/MINUTE NO 0252) Resolution of Compliance

Council Decision

MOVED Cr C Stone SECONDED Cr T Dewan

That Council is satisfied that resolutions carried at this Meeting and applicable to items concerning Council provided services and facilities, are:-

- (1) integrated and co-ordinated, so far as practicable, with any provided by the Commonwealth, the State or any public body;
- (2) not duplicated, to an extent Council considers inappropriate, services or facilities as provided by the Commonwealth, the State or any other body or person, whether public or private; and
- (3) managed efficiently and effectively.

CARRIED 9/0

23. Closure of Meeting

There being no further business, the Presiding Member closed the meeting at 7.14pm.

